

Holy Cross College (Autonomous),Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Accredited with A+by NAAC IV cycle–CGPA 3.35

Affiliated to

Manonmaniam Sundaranar University,Tirunelveli



DEPARTMENT OF COMMERCE(SF)

SYLLABUS FOR POST GRADUATE PROGRAMME



TEACHING PLAN

EVEN SEMESTER

2024-2025

Vision

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

Mission

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

Programme Educational Objectives(PEOs)

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

Programme Outcomes (POs)-COMMERCE

PO	Upon completion of M. Com Degree Programme, the graduates will be able to:
PO1	apply high level knowledge and skills in various fields of commerce
PO2	obtain opportunities in research, writing, communication, and Publications skills.
PO3	identify and analyse functional management issues at various levels of career advancement
PO4	develop competency and skill to pursue higher level programmes in commerce and industry
PO5	function effectively as a member or leader in teams by demonstrating soft skills, coping skills, and human values
PO6	sensitize professional ethics and societal needs which lead them for holistic development
PO7	learn independently for life long to execute professional, social, and ethical responsibilities promoting sustainable development

SEMESTER: II**CORE COURSE IV: STRATEGIC COST MANAGEMENT****COURSE CODE: AP232CC1**

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

Pre-requisite

Students should have studied Cost and Management Accounting.

Learning Objectives

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

Course Outcomes

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

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

Teaching plan**Module**

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

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

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

UnitII:CostControlandReduction

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

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

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

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

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

Activity Title: "Cost Management in Action: Designing a Competitive Strategy" (to enable students to apply the concepts of Strategic Cost Management (SCM) in real-life scenarios through group discussions, analysis, and problem-solving.)

Assignment-Cost Management and International Perspective

Part-A

1. Assertion (A): Activity-Based Cost Management (ABCM) helps in identifying non-value-adding activities and reallocating resources efficiently.

Reason (R): ABCM allocates costs based on volume rather than the activities driving those costs.

Options:

- a) Both Assertion (A) and Reason (R) are true, and (R) is the correct explanation of (A).
- b) Both Assertion (A) and Reason (R) are true, but (R) is NOT the correct explanation of (A).
- c) Assertion (A) is true, but Reason (R) is false.
- d) Assertion (A) is false, but Reason (R) is true.

Answer: c) Assertion (A) is true, but Reason (R) is false.

2. Which of the following is a feature of Just-in-Time (JIT) in a Lean System?

- a) Increasing inventory levels
- b) Eliminating waste
- c) Higher lead times
- d) Increased cost of production

(Answer: b)

3. Transfer pricing ensures accurate performance evaluation between different divisions of a company.

(Answer: True)

4. The principle that 20% of the input results in 80% of the output is referred to as _____.

(Answer: Pareto Analysis)

5. The cost incurred to maintain and improve product quality is known as _____.

(Answer: Cost of Quality)

Part B

1. Define Strategic Cost Management and explain its need in modern business.
2. Differentiate between Cost Control and Cost Reduction with examples.
3. What are the steps involved in implementing Value Chain Analysis?
4. Briefly explain the Pareto Analysis and its applications in cost management.
5. Discuss the importance of Quality Cost Management and list its components.

Part C

1. Discuss the methods of Transfer Pricing and their practical applications in business decision-making.
2. Explain the concept of Activity-Based Cost Management (ABCM). Discuss its stages, benefits, and relevance in budgeting.
3. Compare and contrast the cost structures and management strategies of the Agriculture and IT sectors. Include an international perspective.
4. Describe the Life Cycle Costing approach. What are its benefits, and how can it be applied at different stages of a product life cycle?
5. Elaborate on the Lean System and its benefits. Discuss how Just-in-Time (JIT) and Kaizen costing are implemented to improve cost management.

Head of the Department: Dr.R.Evalin Latha Course instructor: Dr.R.Evalin Latha

& C.K.Sunitha

CLASS : I M.COM
TITLE OF THE COURSE : CORE V - CORPORATE ACCOUNTING
SEMESTER : II
COURSE CODE : AP232CC2

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

Learning Objectives

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

Course Outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
1.	prepare financial statements of companies as per schedule III of Companies Act,2013	PSO1	K2&K4
2.	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	PSO2	K1 &K3
3.	prepare consolidated financial statements of holding companies in accordance withAS21.	PSO3	K3&K4
4.	assess contemporary accounting methods	PSO4	K5
5.	examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility	PSO5	K4& K5

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

2024 – 2025 (Even)

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Issue of Shares and Final Accounts of Companies					
	1	Issue of Shares: ESOPs - ESPS	3	K2&K4	Introductory session	Evaluation through short test
	2	Sweat Equity Shares - Book Building- Buy-back of Shares	3	K2&K4	Lecture using Chalk and talk	Short essays
	3	Conversion of debentures into shares	3	K2&K4	Group Discussion,	Problem-solving questions
	4	Final accounts of Companies as per Schedule III of the Companies Act, 2013	3	K2&K4	Mind mapping, Peer tutoring,	Finish a procedure in many steps
	5	Managerial remuneration.	3	K2&K4	Lecture using videos	Problem-solving questions
II	Insurance Company Accounts					
	1	Insurance Company Accounts	3	K1 &K3	Group Discussion	MCQ

	2	Types of Insurance	3	K1 &K3	Mind mapping,	Discussion, Debating or Presentations
	3	Final accounts of life assurance Companies	3	K1 &K3	Lecture using Chalk and talk	Seminar
	4	Ascertainment of profit-Valuation Balance Sheet	3	K1 &K3	Lecture using PPT	Evaluation through short test
	5	Final accounts of Fire, Marine and miscellaneous Insurance Companies.	3	K1 &K3	Lecture using Chalk and talk	Problem-solving questions
III	Consolidated financial statements					
	1	Consolidated financial statements as per AS 21	3	K3&K4	Introductory session	Problem-solving questions
	2	Consolidated Profit and Loss Account–Minority interest	3	K3&K4	Lecture using PPT	MCQ
	3	– Cost of control – Capital reserve	3	K3&K4	Lecture using PPT	Discussion, Debating or Presentations
	4	Inter-company holdings	3	K3&K4	Lecture using Chalk and talk	Seminar

	5	Preparation of consolidated Balance Sheet.	3	K3&K4	Lecture using PPT	Evaluation through short test
IV	Contemporary Accounting Methods					
	1	Accounting for price level changes	3	K5	Lecture using PPT	Solve problems,
	2	Social responsibility accounting	3	K5	Group Discussion	Concept explanations
	3	Human resource accounting	3	K5	Lecture using PPT	Problem-solving questions
	4	Forensic Accounting.	3	K5	Lecture using Chalk and talk	Concept explanations
V	Financial reporting					
	1	Financial reporting: Meaning, Objectives, Characteristics	3	K4& K5	Lecture using PPT	Problem-solving questions
	2	Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)	3	K4& K5	Lecture using PPT, Lecture using videos	MCQ
	3	Corporate Social Responsibility: Meaning, Key provisions of	3	K4& K5	Lecture using Chalk and talk	Discussion, Debating or Presentations

		Companies Act, 2013				
	4	Accounting for CSR expenditure, Reporting of CSR	3	K4& K5	Lecture using Chalk and talk	Seminar
	5	Presentation and disclosure in the financial statements.	3	K4& K5	Lecture using Chalk and talk	Evaluation through short test

Course Focussing on Employability/ Entrepreneurship/ Skill Development:

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

Spending, Saving, Sharing

Word Search

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

Activities related to Cross Cutting Issues:

Assignment: Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)

Sample questions

Part A

Unit 1

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

Unit II

1. The amount payable by the insurance company is known as Policy. True / False
2. A Valuation of Balance Sheet is prepared by:

a) Joint Stock Company

- b) Banking Company
- c) Life Insurance Company
- d) General Insurance Company

Unit III

1. Minority Interest is shown on the _____ in consolidated Balance sheet.
 - a) Liability
 - b) Asset
 - c) Foot Note
 - d) Capital Reserve

Unit IV

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

Unit V

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

Part B

Unit I

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

Particulars	Amount	Particulars	Amount
To Salaries and Wages	65,000	By Gross Profit	16,70,000
To Repairs	30,000	By Profit on Sale of Plant(1,70,000
		Cost Rs 3,00,000; Written	
		down value Rs 1,50,000	
		Amount realized on Sale	
		Rs 3,20,000)	
To Depreciation(including	1,10,000	By Subsidy from	40,000
Development Rebate Rs		Government	
15,000)			
To General Expenses	25,000		

To Loss on Sale of Investment	20,000	
To Scientific Research(new Laboratory setup)	1,03,000	
To Donation to Charitable Institution	35,000	
To Interest on Debentures	35,000	
To Debenture Trustees Remuneration	15,000	
To Director's Fees	12,000	
To Income Tax	5,10,000	
To Proposed Dividend	5,10,000	
To Balance c/d	4,10,000	
	18,80,000	18,80,000

Unit II

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

Claims paid	540
Legal expenses regarding claims	12
Premiums received	1480
Reinsurance premiums	100
Reinsurance claims	4
Commission	220
Reinsurance Commission Ceded	6
Expenses of Management	420
Provision against unexpired risk on April 1, 2020	660
Additional reserve on April 1, 2019	280
Claims unpaid on April1, 2019	50
Claims unpaid on March 31, 2020	70

Unit III

1. Balance sheets as on 31st Dec 2023

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

Prepare consolidated Balance sheet

Unit IV

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

	1-4-2022	31-3-2023
Cash at Bank	15,000	21,000
Accountys Receivable	45,000	54,000
Accounts Payable	75,000	50,000
General Price Index Number:		
Ist April, 2022		100
31 st Marcg, 2023		125
2022-2023 Average		120

Unit V

1. What are the objectives of Financial Reporting?

Part C

Unit I

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

Trail Balance as on 31-3-2021

	Dr (Rs)	Cr (Rs)
Investment in shares at cost	50,000	
Purchases	4,90,500	
Selling expenses	79,100	

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

Unit II

1. From the figures stated below, prepare a revenue A/c and a valuation of balance sheet as at 31

March 2018 showing surplus for policyholders:

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

Commission	120
Life assurance fund on 1/4/2017	12,000

Unit III

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

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

Additional Information:

- i) Sundry Creditors of S Ltd. Include Rs. 10,000 on due to H Ltd.
- ii) B/R of H Ltd. Include Rs 8,000 accepted by S Ltd.
- iii) B/R of S Ltd. include Rs.10,000 accepted by H Ltd.
- iv) Contingent Liability for bills discounted by S Ltd. Rs. 6,000.

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

Unit IV

1. Explain the need for Forensic Accounting.

Unit V

1. Explain Corporate Social Responsibility.

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

CLASS : I M.COM
TITLE OF THE COURSE: CORE COURSE VI SETTING UP OF BUSINESS ENTITIES
SEMESTER II
SUBJECT CODE : AU232CC2

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

Pre-requisite

Students should have knowledge on Company and Business Laws.

Learning Objectives

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

Course Outcomes

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

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

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

Unit	Section	Topics	Lecture hours	Cognitive Level	Learning outcomes	Pedagogy	Assessment/evaluation
I		Start-ups in India					
	1.	Types of business organisations – Factors governing selection of an orga	4	K1 & K2	Understand the basic concept of	Lecture with videos	Short test

		nisation-start-up – Evolution – Definition of a Start-up – Start-up land scape in India			Start-ups inIndia		
	2.	Start-up India policy – Funding support and incentives – Indian states with Start-up policies	2	K1 & K2	Understand the Start-upIndia policy	Lecture with PPT	Class test.
	3.	Exemptions for start-ups – Life cycle of a Start-up – Important points for start-up’s	6	K1 & K2	Able to analyse the Financing options available for start-ups	Mind mapping	Objecti ve type test
	4.	Financing options available for start-ups – Equity financing – Debt financing – Venture capital financing–IPO– Crowd funding– Incubators-Mudra banks	4	K1 & K2			Unit test
	5.	Successful Start ups in India	3	K1 & K2			Short test
	Not-for-Profit Organisations						
II	1.	Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation	6	K2 & K3	Understand the concept of Section 8 Company	Info-graphics Learning	Class test.
	2.	Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions	8	K2 & K3	Able to analyse the formation and tax exemptions available to trusts and NGOs	BrainStor ming	Formati ve Assess ment Test I

		available to trusts – Formation of a trust - Trust deed					
	3.	Society– Advantages– Disadvantages– Formation of a society– Tax exemption to NGOs	8	K2 & K3			
III	Limited Liability Partnership and Joint Venture						
	1	Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP	4	K4	Able to understand Limited Liability Partnership	Lecture with PPT	Evaluation through class test.
	2	Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement – Successful joint ventures in India	5	K4	Evaluate the Successful joint ventures in India	Infographics Learning	Evaluation through class test
	3	Special Purpose Vehicle – Meaning – Benefits – Formation.	4	K4	Evaluate the Special Purpose Vehicle	Lecture with PPT	Evaluation through class test
IV	Registration and Licenses						
	1.	Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar	2	K5	Understand the concept of PAN	Lecture with PPT	Evaluation through discussions.
	2.	TAN – Persons liable to apply for TAN – Relevance	2	K5	Understand the concept of TAN	Flipped Learning	Evaluation through

		of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act					Assign ment
	3.	MSME registration – Clearance from Pollution Control Board	3	K5	Understand and analysis the concept of MSME registration	Lecture with PPT	Formati ve Assess ment Test II
	4.	FSSAI registration and license – Trade mark, Patent and Design registration	4	K5	Know to find out FSSAI registration	Youtube Videos	Short test
V	Environmental Legislations in India						
	1.	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution		K4 & K5	Describe the concept of Geographical Indication of Goods (Registration and Protection) Act, 1999	Lecture with PPT	Evaluat ion through discussi ons.
	2.	The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution -	4	K4 & K5	Able to analyse the Water (Prevention And Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981	Lecture with Interaction	Formati ve Assess ment test II

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

Course Focussing on Entrepreneurship: Entrepreneurship

Activities (Em/ En/SD):

Assignment: Differences between public and private trust (Prepare E-Content)

Part – A

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

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

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

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

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

Part – B

1 Show the financing options available for startups.

- 2 Outline the tax exemptions available to trusts.
- 3 Interpret the different types of Joint venture.
- 4 Analyse FSSAI registration and license.
- 5 Infer the functions of central and state boards for the prevention and control of air pollution

Part – C

- 1 Express the successful startups in India.
- 2 Generalised the requirements of section 8 company.
- 3 Express the successful joint ventures in India.
- 4 Show the list of persons liable to apply for TAN.
- 5 Evaluate the prevention, control and abatement of environmental pollution.

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

SEMESTER : II ELECTIVE COURSE III: B
NAME OF THE COURSE : AUDIT AND DUE DILIGENCE
SUBJECT CODE : AP232EC2

Course Code	L	T	P	S	Credit	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC2	4			-	2	4	60	25	75	100

PRE-REQUISITE

Students should have the basic knowledge on auditing principles and practices.

OBJECTIVES

1. To understand the basics of due diligence
2. To analyse different types of due diligence

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the types and process of secretarial audit	PSO 2	K1 (R) & K4 (A)
CO-2	Evaluate the provisions relating to secretarial audit	PSO 2	K3 (Ap) & K5 (E)
CO-3	Analyse the basics and techniques of due diligence	PSO 2	K1 (R) & K4 (A)
CO-4	Applicability of secretarial audit under the Companies Act 2013	PSO 2	K4 (A) & K5 (E)
CO-5	Apply the diligence for take overs and to prepare report	PSO 2	K2 (U) & K3 (Ap)

MODULES

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

Unit	Module	Topics	Lecture hours	Cognitive Level	Pedagogy	Assessment / Evaluation
I	Introduction to Audit					
	1	Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope.	4	K1	Introductory session	MCQ
	2	Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits.	4	K4	Lecture, Discussion	Short Test
	3	Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	4	K1	Lecture with Interaction	Recalling the steps
II	Secretarial Audit					
	1	Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013	3	K3	Lecture using Chalk and talk	Quiz

	2	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	3	K3	Mind mapping, Lecture and Group Discussion	Oral Test
	3	The process of Secretarial Audit	3	K5	Lecture using PPT	Short Test
	4	Scope and Benefits of Secretarial Audit.	3	K5	Lecture with self-prepared videos	Group Discussion
Introduction to Due Diligence						
III	1	Due diligence: Meaning, Need, Objectives and Scope	4	K1	Mind mapping, Lecture Interaction	Group Quiz
	2	Factors to be considered while conducting due diligence	4	K4	Lecture using Youtube Videos	Short Test
	3	Process of due diligence – Techniques of due diligence	4	K1	Lecture using PPT	Oral Quiz
Types of Due Diligence						
IV	1	Types of Due Diligence: Operational, Strategic	4	K4	Lecture using Chalk and talk	Quiz - Quizzes
	2	Financial, Technical, Legal	4	K5	Mind Mapping, Lecture using PPT	Group Discussion, Oral Quiz
	3	Management, Technical, Environmental, Human Resource.	4	K4	Lecture using videos	Short Test

V	Due Diligence for Take overs and Due Diligence Report					
	1	Due diligence for Mergers and Amalgamation: Introduction and Process	4	K2	Discussion and Interaction	Group Discussion
	2	Preparation of scheme of amalgamation - Due diligence for take overs	4	K2	Lecture using Videos	Class test
	3	Guidance on diligence reporting – Format of diligence report.	4	K3	Self-Prepared Videos	Formative Assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability

Activities (Em/ En/SD): Em

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

Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues: Debates on Professional Ethics.

Assignment: Write a report on the role of due diligence in mergers and takeovers, focusing on environmental and social audits.

Seminar Topic: Present on “The Importance of Corporate Social Responsibility (CSR) in Building a Sustainable Business Environment.

Sample questions

Part A

Fill in the blanks:

1. Due diligence involves assessing the _____ and _____ risks in business transactions.
2. _____ Audit ensures that a company complies with SEBI and Companies Act regulations.
3. CSR stands for _____ Responsibility.
4. An _____ audit evaluates a company’s environmental impact and sustainability practices.
5. _____ is necessary in mergers to ensure the financial health of the acquired company.

Part – B

1. Define Secretarial Audit and its importance under the Companies Act.
2. Describe the main objectives of Corporate Social Responsibility (CSR) audits.
3. List the types of due diligence and briefly explain any two.
4. What is the role of environmental audits in sustainable business practices?
5. Explain the relevance of professional ethics in insider trading audits?

Part - C

1. Explain the process of due diligence and its significance in mergers and takeovers.
2. Discuss the scope and benefits of Secretarial Audits under SEBI regulations.
3. Describe the importance of Corporate Social Responsibility (CSR) in today's business environment.
4. Explain the concept of Environmental Audits and discuss their impact on corporate sustainability.
5. Discuss how social audits contribute to human values and ethics in the corporate sector.

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

SEMESTER : II ELECTIVE COURSE IV: C
NAME OF THE COURSE : TOTAL QUALITY MANAGEMENT
SUBJECT CODE : AP232EC5

Course Code	L	T	P	S	Credit	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC6	4			-	2	4	60	25	75	100

PRE-REQUISITE

Students should have studied the Total Quality Management

OBJECTIVES

3. To provide expert knowledge in the emerging Total Management techniques.
4. To build conceptual clarity and skill of concept applications

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the concept of quality control applications	PSO 2	K2 (U) & K4 (A)
CO-2	Assess quality control techniques in TQM	PSO 2	K2 (U) & K3 (Ap)
CO-3	Examine sampling inspection and diagnosis	PSO 2	K4 (A)
CO-4	Assess different techniques of TQM	PSO 2	K5 (E)
CO-5	Evaluate the ISO model and implementation	PSO 2	K5 (E) & K6 (C)

MODULES

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

Unit	Module	Topics	Lecture hours	Cognitive Level	Pedagogy	Assessment / Evaluation
	Introduction to Cost Quality Control					
	1	Quality and Cost Consideration	6	K2	Introductory session	MCQ
	2	Statistics and its Applications in Quality Control	6	K4	Lecture, Discussion	Short Test
II	Sampling Inspection in Engineering Manufacture					
	1	Statistical Quality Control by the Use of Control Charts	4	K2	Lecture using Chalk and talk	Quiz
	2	Methods of Inspection and Quality Appraisal	4	K2	Mind mapping, Lecture and Group Discussion	Oral Test
	3	Reliability Engineering - Value Engineering and Value Analysis	4	K3	Lecture using PPT	Short Test
Theory of Sample Inspection						
III	1	Standard Tolerancing	4	K4	Mind mapping, Lecture Interaction	Group Quiz

	2	ABC Analysis	4	K4	Lecture using Youtube Videos	Short Test
	3	Defect Diagnosis and Prevention	4	K4	Lecture using PPT	Oral Quiz & Group Discussion
IV	Quality Improvement					
	1	Recent Technique for Quality Improvement - Zero Defect	4	K5	Lecture using Chalk and talk	Quiz - Quizzes
	2	Quality Motivation Techniques	4	K5	Mind Mapping, Lecture using PPT	Group Discussion, Oral Quiz
	3	Quality Management System and Total Quality Control	4	K5	Lecture using videos	Short Test
V	Selection of ISO Model ad Implementation of ISO 9000					
	1	Human Resource Development and Quality Circles	4	K5	Discussion and Interaction	Group Discussion
	2	Environmental Management System	4	K5	Lecture using Videos	Class test
	3	Total Quality Control	4	K6	Self-Prepared Videos	Formative Assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability

Activities (Em/ En/SD): Em

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

Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues: Debate on Quality Improvement

Assignment: Write a report on the Environmental Management System

Seminar Topic: Present on “The Importance of Quality Improvement and total Quality Control.

Sample questions

Part A

Fill in the blanks:

1. _____ is the practice of maintaining and improving the quality of a product or service through systematic processes.
2. Control charts are a primary tool used in _____ to monitor production processes.
3. _____ engineering focuses on improving product reliability and reducing failure rates.
4. The _____ standard provides guidelines for quality management systems applicable to organizations.
5. _____ analysis is a technique used to identify and eliminate unnecessary costs while maintaining product quality.

Part – B

- 1) Define Quality Control and explain its importance in engineering manufacturing.
- 2) What are the key advantages of using control charts in Statistical Quality Control?
- 3) Briefly describe the concept of Zero Defect and its relevance in quality improvement.
- 4) What is ABC analysis, and how is it applied in defect diagnosis?
- 5) Explain the role of Human Resource Development in quality management systems.

Part - C

- 1) Discuss the relationship between quality and cost considerations in manufacturing.
- 2) Explain the significance of Statistical Quality Control in engineering processes, with examples of its application.
- 3) Elaborate on the concept of Value Engineering and how it contributes to cost efficiency and quality improvement.
- 4) Critically analyze the implementation process of ISO 9000 standards in an organization.
- 5) Discuss the role of Environmental Management Systems in achieving Total Quality Control in industries.

Course Instructor : Dr.K.Shajitha

Head of the Department : Dr.R.Evalin Latha

DEPARTMENT : COMMERCE SF
CLASS : I M.COM
TITLE OF THE COURSE: SKILL ENHANCEMENT: PROFESSIONAL COMMUNICATION AND DEVELOPMENT
SEMESTER : II
COURSE CODE : AP232SE1

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

Objectives

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

Course Outcome

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

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

Teaching Plan

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

Unit	Section	Topics	Lecture hours	Cognitive Level	Pedagogy	Assessment/ Evaluation
I	CommunicationSkills					
	1	Communication:Importance, AvoidingMiscommunication.	4	K1 (R)	Lecture discussion withppt	Evaluation through: Oral presentation
	2	Learning High Impact Communication, 7 C's of Communication,Do'sandDon'ts of Communication	5	K3(Ap)	Lecture discussion withppt	
II	PublicSpeaking					
	1	Concept,Dealingwithlackof	4		Lecture	Evaluation

		confidence, Tipstotackle fear of public speaking.		K2(U)	discussion with ppt	through:
	2	Becoming a confident public speaker: Perseverance, Pleasure, Personality, Projection, Passion, Progress.	3	K4(An)	Lecture discussion with ppt	Group discussion

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

	3	Perfecting: Delivery, Eye contact, Enthusiasm, Energetic, Wow factor, Humour, Effective, Persuasive, Brief.	4	K4(An)	Lecture discussion with ppt	Multiple choice questions Online Assignment Formative assessment
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III Self-Image Management

	1	Parts, Types, Effects, Self-image and First impression.	4	K3(Ap)	Lecture discussion with ppt	Evaluation through: Open Book test and Online Quiz through Google Classroom
	2	Factors that affect one's self-image, Ways to make the best first impression.	4	K4(An)	Lecture discussion with ppt	

IV Emotional Intelligence

	1	Essentials, Components, Applying Emotional intelligence at home and work.	5	K4(An)	Lecture discussion with ppt	Evaluation through: Class test Seminar Formative assessment
	2	Ways to improve emotional intelligence.	4	K5(E)	Lecture discussion with ppt	

V Neuro marketing: The art of promoting yourself

	1	Concept, Steps to use neuro marketing for life success.	4	K3(Ap)	Lecture discussion with ppt	Evaluation through: Online Quiz
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	2	Ways to recognize and capitalize on opportunities before others.	4	K4(An)	Lecture discussion with ppt	through Google Classroom Formative assessment
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Activity: Group Discussion

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

Sample Questions:

Part– A

1. Communication is a _____ process.
2. Speaking in _____ is a pleasurable and exhilarating experience.
a) Private b) Public c) People d) Open.
3. Include a wow _____ in the speech.
4. First impression is a function of self-image. True or False

Part– B

1. Explain 'Eye contact' and 'Wow factor'.
2. Analyse the effects of first impression.

Part– C

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

Head of the Department: Dr.R.Evalin Latha

Course instructor: Dr.C.K.Sunitha

CLASS : II M.COM
TITLE OF THE COURSE : CORPORATE AND ECONOMIC LAWS
SEMESTER : IV
COURSE CODE : AP234CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234CC1	6	-	-	-	5	6	90	25	75	100

Objectives

1. To analyse current and capital account transactions and dealings in foreign currency under FEMA
2. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act

Course Outcomes

On the successful completion of the course, students will be able to:		
1	recall important provisions of FEMA	K1 & K2
2	recall the process relating to obtaining copyrights and patents.	K3
3	examine the provisions of Money Laundering Act	K4
4	analyse the provisions relating to regulation of real estate.	K4
5	evaluate the provisions of the Competition Act, 2002 and Consumer protection Act to govern commercial competition and protect a consumer	K5

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

Teaching Plan

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

Unit	Section	Topics	Lecture hours	Cognitive Level	Pedagogy	Assessment/ Evaluation
I	Introduction to Foreign Exchange Management Act, 1999					
	1	Foreign Exchange Management Act, 1999: Introduction , Definitions, Current Account transactions.	5	K1(R)	Lecture, discussion With PPT	Evaluation through: Class test
	2	Capital Account transactions ,Realisation, repatriation, and,surrender of foreign currency, Remittanceof assets.	5	K2(U)	Lecture, discussion with PPT	Activity
	3	Possession and retention of foreign currency or foreign coins, Authorised person, Adjudication and Appeal.	5	K2(U)	Lecture, discussion with PPT	
II	Competition Act, 2002 and Consumer Protection Act, 2019					
	1	Competition Act, 2002: Objective Prohibition of Agreements,Prohibition of Abuse of Dominant Position,Regulation of combinations	5	K5(E)	Lecture, discussion with PPT	Evaluation through: Multiple choice questions
	2	Competition Commission of India: Duties, Powers and Functions of Commission,Appellate Tribunal	5	K5(E)	Lecture, discussion with PPT	Assignment
	3	The Consumer Protection Act, 2019: Objects; Rights of consumers,Consumer Dispute Redressal Commissions, Consumer protection councils,Procedure for admission to complaints,Appeal	5	K5(E)	Lecture, discussion with PPT	

		against orders.				
III	Law relating to intellectual property rights					
	1	Introduction, The Copyright Act, 1957: Works in which copyright subsist, Ownership of copyright and the rights of the owner.	5	K3(Ap)	Lecture, discussion	Evaluation through: Short test and Online Quiz via. Google Classroom Multiple choice questions
	2	Assignment of copyright, Disputes with respect to assignment of copyright,	4	K3(Ap)	Lecture, Interaction with PPT	
	3	Term of copyright, Registration of copyright.	3	K3(Ap)		
	4	The Patents Act, 1970: Inventions not patentable - Applications for patents -	3	K3(Ap)	Lecture with PPT	
	5	Publication and examination of applications - Grant of patents and rights conferred - Register of patents.	5	K3(Ap)	Group Brain storming Session	
	6	Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks	5	K3(Ap)	Chalk and Talk Sessions	
IV		Prevention of Money Laundering Act, 2002				
	1	Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering –	5	K4 (An)	Lecture using videos	Open Book Test
	2	Punishment for money laundering Attachment, adjudication and confiscation - Obligations of Banking Companies,	5	K4 (An)	Lecture	Quizzes Short Essay Writing
	3	Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.	5	K4(An)	Chalk and Talk	Formative Assessment

V	Real Estate (Regulation and Development) Act, 2016					
	1	Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project	5	K5(E)	Youtube Video	Peer Learning
	2	– Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees Offences	5	K5(E)	Chalk and Talk	Assignment
	3	, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	5	K5(E)	PPT Video	Seminar Presentation Group Discussion

Assignment :

Prohibition of Abuse of Dominant position

Activity: Group Discussion

Topic: Law relating IPR

Sample questions

Part A

1. FEMA was enacted in the year _____.
2. The primary objective of FEMA is to facilitate external _____ and payments.

3. The contravention of FEMA provisions may lead to _____

4. Which of the following is NOT a duty of a promoter?

A) To provide all project-related information to allottees

B) To ensure timely completion and possession of the project

C) To refund the entire booking amount if there is a delay

D) To transfer property rights to allottees without government registration

5. Allottees have the right to Modify the property design without approval. T.F

Part B

1. Recall the main objective of the Competition Act, 2002?

2. What practices are prohibited under the Competition Act?

3. Define "dominant position"?

4. What is the primary objective of the Real Estate (Regulation and Development) Act, 2016?

5. Describe the placement, layering, and integration stages, providing examples for each.

Part C

1. Discuss the penal provisions under FEMA for contraventions of foreign exchange rules. How does FEMA handles offenses and penalties.

2. Explain "current account transactions" and "capital account transactions" under FEMA? Explain the differences and how each is regulated.

3. Evaluate the legal provisions related to copyright in India. How does copyright law protect the rights of authors and creators?

4. Explain the requirements for a promoter to register a real estate project and disclose essential project information.

5. Discuss the role of financial institutions under PMLA in preventing money laundering.

Head of the Department:

Course instructor:

Dr.R.Evalin Latha

Dr.C.K.Sunitha&Dr.Charles Dayana

CLASS : II M.COM
TITLE OF THE COURSE : CORE XI: ENTERPRISE RESOURCE PLANNING
SEMESTER : IV
COURSE CODE : AP234CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234CC2	6	-	-	-	5	6	90	25	75	100

Pre-requisite:

Students should have knowledge in business processes and information technology fundamentals.

Learning Objectives

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

Course OutcomesPSO1

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
6.	understand the role of ERP in business transactions through various business processes.	1	K2
7.	understand the risks and benefits of ERP.	2	K1 & K2
8.	analyze the ERP implementation life cycle.	2	K2 & K4
9.	analyze the integration of ERP modules.	5	K1 & K4
10.	evaluate related technologies of ERP.	5	K3 & K5

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

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Framework of ERP					
	1	Business Functions and Business Processes - Integrated Management Information	3	K2	Introductory session	Evaluation through short test
	2	Business Modelling -	3	K2	Lecture using	MCQ,

		Integrated Data Model			videos	True/False,
	3	Business Processes: Major Business Processes	3	K2	Demonstration with PPT	Short essays
	4	Introduction to ERP	3	K2	Group Discussion	Concept explanations
	5	Common ERP Myths- Reasons for the Growth of ERP Market - Advantages of ERP.	3	K2	Lecture using PPT	Short summary or overview
II	Risks of ERP					
	1	People Issues – Process Risks - Technological Risks	3	K2	Introductory session	Suggest idea/concept with examples
	2	Implementation Issues- Operation and Maintenance Issues	3	K2	Lecture using videos	Evaluation through short test
	3	Unique Risks of ERP Projects - Managing Risks on ERP Projects.	3	K2	Demonstration with PPT	MCQ
	4	Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility	3	K2	Group Discussion	Short essays
	5	Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.	3	K2	Lecture using PPT	Seminar
III	ERP and Related Technologies					
	1	Business Process	3	K5	Introductory	Evaluation

		Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing			session	through short test
	2	Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM)	3	K5	Lecture using videos	MCQ
	3	Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS)	3	K5	Demonstration with PPT	Short essays
	4	Intranets and Extranets. Advanced Technology	3	K5	Group Discussion	Seminar
	5	ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.	3	K5	Lecture using PPT	Discussion
IV	ERP Market Place					
	1	Market Overview - ERP Market Tiers.	3	K4	Introductory session	Suggest idea/concept with examples
	2	Business Modules of an ERP Package: Functional Modules of ERP Software	3	K4	Lecture using videos	Evaluation through short test
	3	Financial Module - Manufacturing Module - HR Module	3	K4	Demonstration with PPT	MCQ
	4	Material Management Module - Production Planning Module	3	K4	Group Discussion	Short essays
	5	Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.	3	K4	Lecture using PPT	Seminar
V	ERP Implementation					
	1	Benefits of Implementing ERP - Implementation Challenges.	3	K4	Introductory session	Evaluation through short test
	2	ERP Implementation Life	3	K4	Lecture using	MCQ

		Cycle: Objectives of ERP Implementation			videos	
	3	Different Phases of ERP Implementation- Reasons for ERP Implementation Failure.	3	K4	Demonstration with PPT	Short essays
	4	ERP Package Selection: ERP Package Evaluation and Selection	3	K4	Group Discussion	Seminar
	5	The Selection Process - ERP Packages: Make or Buy.	3	K4	Lecture using PPT	Discussion

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

Activities (Em/ En/SD): Role Play

ERP into business

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

Activities related to Cross Cutting Issues:

Assignment: Benefits of ERP

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

Sample questions

Part A

Unit 1

MPS is an abbreviation for

Unit 2

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

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

Unit 3

The first step in the ERP implementation process is to _____

Unit 4

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

Unit 5

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

Part B

Unit 1

2. Briefly explain ERP system.

Unit 2

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

Unit 3

1. Briefly explain about OLAP?

Unit 4

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

Unit 5

2. Discuss the benefits of an ERP implementation

Part C

Unit 1

1. List out the common myths about ERP.

Unit 2

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

Unit 3

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

Unit 4

1. Explain HR Module.

Unit 5

1. Explain the different phases of the ERP implementation life cycle .

CLASS : II M. COM
TITLE OF THE COURSE: CORE COURSE XII: INTERNATIONAL BUSINESS
SEMESTER : IV
COURSE CODE : AP234CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CI A	External	Total
AP234CC3	6	-	-	-	5	6	90	25	75	100

Pre-requisite:

Students should be familiar with global economics.

Learning Objectives:

1. To understand the concepts of international business and international business environment
2. To analyse the different theories of international business.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	recall the concepts of international business and international business environment	K1
2	analyze different theories of international business	K4
3	evaluate the legal procedures involved in international business.	K5
4	explain the different types of economic integrations.	K2
5	identify the operations of MNCs through real case assessment	K6

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

TEACHING PLAN

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to International Business					
	1.	Meaning, Nature, Scope and Importance of International Business	2	K1	Introductory Session	Concept explanations
	2.	Stages of internationalization of Business	2	K4	Learning Outside the Classroom	Slip Test

	3.	Methods of entry into foreign markets: Licensing – Franchising - Joint Ventures - Strategic Alliances - Subsidiaries and Acquisitions	6	K1	Lecture with PPT	Group Discussion Quiz - I
	4.	Framework for analyzing international business environment	1	K5	Lecture using videos	Formative Assessment – I
	5.	Social, Cultural and Technological Environment	3	K1	Youtube Videos	Slip Test
	6.	Recent Developments in International Business	1	K5	Discussion	Role Play
II	Theoretical Foundations of International Business					
	1.	Theoretical Foundations of International Business: Theory of Mercantilism	2	K4	Chat GPT	Preparation of One word Questions
	2.	Theory of Absolute and Comparative Cost Advantage	2	K4	Lecture with Interaction	Oral Test
	3.	Haberler's Theory of Opportunity Cost	2	K4	Lecture with PPT	Question – Answer
	4.	Heckscher - Ohlin Theory Leontiel Paradox	2	K4	Group Brainstorming Session	Formative Assessment – I
	5.	Product Life Cycle Approach	1	K1	Flipped Learning	Quiz - I
	6.	National Competitive Advantage: Porter's Diamond Model	3	K4	Chalk and Talk Sessions	
III	Foreign Exchange Market					
	1.	Meaning, Nature and Functions of Foreign Exchange Market	2	K2	Lecture using videos	Open Book Test
	2.	Factors Determining exchange rates	1	K1	Peer tutoring	Quizzes
	3.	Forecasting of Exchange Rate	2	K2	Info-graphics Learning	Formative Assessment – I
	4.	Currency Markets and Structure of Forex Market	2	K4	Mind Map & Group Discussion	Quiz – I
	5.	Trade Finance and Foreign Currency Loan	2	K4	Flipped Classroom	Concept explanations
	6.	Foreign Exchange Risk and Risk Management	2	K4	Learning Outside the Classroom	Overview
Multi-Lateral Agreements and Institutions						

IV	1.	Economic Integration of Multi-Lateral Agreements and Institutions	2	K2	Lecture with PPT	Assignment
	2.	Forms: Free Trade Area and Customs Union	2	K2	Lecture with Videos	Infotainment Puzzle
	3.	Common Market and Economic Union	2	K2	Group Discussion	
	4.	Regional Blocks: Developed and Developing Countries and NAFTA	3	K2	Learning Outside the Classroom	Formative Assessment – II
	5.	EU-SAARC and ASEAN	2	K2	Youtube Videos	
	6.	BRICS and OPEC	2	K2	Storyboarding	Quiz – II
	7.	Promotional role played by IMF-World Bank and its affiliates	3	K2	Chalk and Talk	
	8.	IFC and MIGA	3	K2	Role Play	True/False
	9.	ICSID and ADB	2	K2	Peer Tutoring	
	10.	Regulatory role played by WTO and UNCTAD	2	K2	Lecture	Seminar
V	Multinational Companies (MNCs)					
	1.	Nature, Characteristics, Advantages and Disadvantages of Multinational Companies (MNCs)	3	K6	Lecture with PPT	Peer Learning
	2.	Factors contributing for the growth of MNCs and Control over MNCs	2	K6	Youtube Video	Assignment
	3.	Organisational Structure of MNCs	1	K6	Chalk and Talk	Seminar Presentation
	4.	MNCs in India and Technology Transfer	2	K6	PPT Video	
	5.	Employment and labour relations and Management Practices	3	K6	Collaborative Learning	Group Discussion
	6.	International Business and Developing countries: Motives of MNC operations in Developing Countries	2	K6	Lecture	Formative Assessment – II
	7.	Challenges posed by MNCs	1	K6	Debate	Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship

Activities (Em/ En/SD): Write a list of Indian MNCs.

Assignment: 1. Promotional role played by IMF. (Online)

2. Haberler's Theory of Opportunity Cost. (Online)

Seminar Topic: Multi-Lateral Agreements and Institutions

Sample Questions

Part - A

1. Which of the following is a primary reason for a company to enter international markets?

- a) To avoid domestic competition
- b) To gain access to new customers
- c) To reduce the risk of legal challenges
- d) To diversify their product portfolio

2. Which factor in Porter's Diamond Model focuses on the support provided by industries related to the main industry?

- a) Factor Conditions
- b) Demand Conditions
- c) Related and Supporting Industries
- d) Firm Strategy, Structure, and Rivalry

3. Which of the following participants is NOT typically involved in the foreign exchange market?

- a) Central Banks
- b) Commercial Banks
- c) Exporters and Importers
- d) Retail Consumers

4. Which international agreement is aimed at reducing tariffs and other trade barriers among member countries?

- a) NAFTA
- b) WTO Agreement
- c) EU Trade Pact
- d) ASEAN Free Trade Area

5. Expand MNC.

Part - B

1. Discuss the various modes of entry into foreign markets.

2. State the application of Product Life Cycle Approach.

3. Recall the factors determining exchange rates.

4. Enumerate the promotional role played by IMF-World Bank and its affiliates.

5. List out the advantages and disadvantages of Multinational Companies.

Part - C

1. Briefly explain the recent developments in international business.
2. Enumerate theory of absolute and comparative cost advantage.
3. Discuss the structure of FOREX market.
4. Elucidate EU-SAARC.
5. Explain the factors contributing for the growth of MNCs and control over MNCs.

Head of the Department: Dr. R. Evalin Latha

Course Instructor Dr. A. Franklin Ragila

CLASS : II M. COM
TITLE OF THE COURSE: ELECTIVE COURSE VI:
a)HUMAN RESOURCE DEVELOPMENT
SEMESTER : IV
COURSE CODE : AP234EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite:

Students should have basic knowledge on human resource management principles.

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the concept and significance of human resource management	K1
2	discuss the executive development and organizational development	K3
3	describe the Competency based human resource management	K4
4	understand the work life of employees and talent management	K2
5	analyse the human resource information system	K5

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

TEACHING PLAN

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Evolution and Development of HRD					
	1.	Human Resource management – Meaning and Definitio	2	K1	Introductory Session	Concept explanations
	2.	Difference between Personnel management and human resource management	2	K4	Learning Outside the Classroom	Slip Test
	3.	Evolution and Development of HRM	6	K1	Lecture with PPT	Group Discussion
	4.	HRM in India: An Overview	1	K5	Lecture using videos	Quiz - I

	5.	Recent trends in HRM Practices	3	K1	Youtube Videos Discussion	Formative Assessment – I Slip Test
II	Executive Development and Organisational Development					
	1.	Importance of Executive development – Process–Methods	2	K4	Chat GPT	Preparation of One word Questions
	2.	Reasons for failure of Executive Development, Organisational development	2	K4	Lecture with Interaction	Oral Test
	3.	Definition and Characteristics – Methods of Organisation Development	2	K4	Lecture with PPT	Question – Answer
	4.	Factors influencing choice of an Organisation Development Intervention	2	K4	Chalk and Talk Sessions	Formative Assessment – I Quiz - I
III	Competency based Human Resource Management					
	1.	Introduction – Competency – Difference between competence and competency	2	K2	Lecture using videos	Open Book Test Quizzes
	2.	Competency mapping	1	K1	Peer tutoring	Formative Assessment – I
	3.	Competency based Human Resource Processes	2	K2	Mind Map & Group Discussion	Quiz – I Concept explanations
IV	Work – Life Balance Management and Talent Management:					

	1.	Wok -Life balance – Factors causing work life balance	2	K2	Lecture with PPT	Assignment
	2.	Consequences of work life balance – Benefits of work life balances	2	K2	Lecture with Videos	Infotainment Puzzle
	3.	Talent Management: Objectives-Importance	2	K2	Group Discussion	Formative Assessment – II
	4.	Talent management tips in HR Professionals	3	K2	Learning Outside the Classroom	
	5.	Problems of talent Management in India	2	K2	Peer Tutoring Lecture	Quiz – II
						True/False
						Seminar
V	Human Resource Information System					
	1.	Human Resource Information System: Definition and meaning -	3	K6	Lecture with PPT	Peer Learning
	2.	Need, Objectives, Advantages and Disadvantages	2	K6	Youtube Video	Assignment
	3.	Designing Human Resource Information System	1	K6	Chalk and Talk	Seminar
	4.	Computerized Human Resource Information System	2	K6	Interactive PPT	Presentation
						Group Discussion
						Formative Assessment – II
						Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship

Activities (Em/ En/SD): Group discussion – Work life balance of women employees in organised sector

Assignment: 1. Problems of talent management in India (Online)

2.Evolution of HRD. (Online)

Seminar Topic: Human Resource Information System

Sample Questions

Part – A

1. **Assertion (A):** Human Resource Management (HRM) focuses on the overall development and welfare of employees, going beyond just managing personnel tasks.

Reason (R): HRM primarily aims to maximize employee productivity without considering individual growth.

- a) Both A and R are true, and R is the correct explanation of A.
- b) Both A and R are true, but R is not the correct explanation of A.
- c) A is true, but R is false.
- d) A is false, but R is true

Answer: c) A is true, but R is false

2. Which of the following is a common reason for the failure of Executive Development programs?

- a) Clear objectives
- b) Lack of employee motivation
- c) Well-defined processes
- d) Regular feedback

Answer: b) Lack of employee motivation

3. **True or False:**

Competency-based HR processes focus solely on improving technical skills in employees.

Answer: False

4. Which of the following is NOT a benefit of achieving a good work-life balance?

- a) Improved productivity
- b) Lower stress levels
- c) Higher absenteeism
- d) Enhanced job satisfaction

Answer: c) Higher absenteeism

5. Which of the following is NOT an advantage of a Human Resource Information System (HRIS)?
- a. a) Improved data management
 - b. b) Enhanced decision-making
 - c. c) Increased data privacy concerns
 - d. d) Better HR planning
 - e. **Answer:** c) Increased data privacy concerns

Part B

1. Briefly explain the differences between Personnel Management and Human Resource Management.
2. Define Organizational Development and mention some characteristics that define it.
3. What is Competency Mapping, and why is it significant in Human Resource Processes?
4. Discuss the importance of Work-Life Balance for employees and employers.
5. What are the main objectives of a Human Resource Information System?

Part C

1. Describe the evolution and development of HRM, and discuss the recent trends in HRM practices, particularly in the Indian context.
2. Explain the process of Executive Development and discuss the factors that influence the choice of an Organizational Development intervention.
3. Differentiate between competence and competency. Discuss how Competency-based HR processes impact an organization's performance.
4. Explain the concept of Talent Management. Discuss the objectives, importance, and challenges of Talent Management in the Indian context.
5. Discuss the process of designing an HRIS, its benefits, and the potential disadvantages of implementing a computerized HRIS.

Head of the Department - Dr.R.Evalin Latha Course Co-ordinator - Dr.R.Evalin Latha

CLASS : II M.COM

TITLE OF THE COURSE : ELECTIVE COURSE VII: A) TOURISM MANAGEMENT

SEMESTER : IV

COURSE CODE : AP234EC4

Course Code	L	T	P	S	Credits	Inst.Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC4	4	-	-	-	3	4	60	25	75	100

Pre-requisite:

Students should have basic knowledge of hospitality industry operations and tourism trends.

Learning Objectives:

To provide knowledge to students on travel, tourism and travel management

2. To make the students aware of tourist destination and impact of tourism.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	remember the historical development of tourism, from its early origins to its modern manifestations	K1
2	understand the features tourism as a dynamic industry	K2
3	understand the accommodation sector and classification	K2
4	apply the information technology in the tourism industry	K4
5	analyse the economic dimensions of tourism.	K5

K1 - Remember; K2 - Understand; K4 - Analyse; K5 – Evaluate

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Tourism : an Industry – Tourism is a growth Industry – Sustainable Tourism	4	K1	Introductory session	Evaluation through short test Short essays
	2	New Moral Tourism – Purposes and Types of Tourism	4	K1	Lecture using Chalk and talk	
	3	Different Perspective on the Study of Tourism - Tourism and Development .	4	K1	Group Discussion,	
II	Historical Development					
	1	Early Developments – Travel and religious purposes – Travel Accounts	4	K2	Mind mapping, Peer tutoring,	Discussion, Debating or Presentations
	2	Early Pleasure travel – The grand Tour – Annual Holiday	4	K2	Lecture using videos	MCQ
	3	Seaside Resort Development – Development	4	K2	Lecture using videos	Evaluation through short test

		of Air Transport				
III	Information Technology in tourism					
	1	Networking – Modern media Techniques - Internet and Tourism Industry	4	K2	Introductory session	Concept explanations
	2	Computer in Air cargo Industry – Computer s in Airlines – Computer	4	K2	Lecture using PPT	Short essays
	3	Reservation System - Computer in Hotels – Computer in Railways	4	K2	Group Discussion	Evaluation through short test
IV	Accommodation Industry					
	1	Early History – The Emergence of Hotels –	4	K4	Lecture using Video	Debating or Presentations
	2	Categories of Accommodation Supplementary Accommodation - Resort Condominiums	4	K4	Lecture Using Interactive PPT	Evaluation through short test
	3	Registration of Accommodation – Classification – International Hotel Association	4	K4	Lecture using PPT	Recall steps
V	Economic Dimensions of Tourism					
	1	Economic significance	4	K5	Lecture using PPT, Lecture using	Concept explanations

		– Tourism Multiplier – Tourism income Multiplier			videos	
	2	Infrastructural Development - Regional Development – Employment generation	4	K5	Lecture using Chalk and talk	Short essays
	3	Employment Multiplier – Economic Impact of Tourism	4	K5	Group Discussion	MCQ

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

Activities (Em/ En/SD): Employability

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

Activities related to Cross Cutting Issues : Students create a proposal for a tourism project that minimizes environmental impact and supports local communities. They could choose a location and design a plan that includes eco-friendly accommodations, waste management, and community involvement.

Sample questions

Part A

1. What is the primary objective of tourism management?

- A) To increase the number of tourists in a region
- B) To maximize profits for tourism companies
- C) To create sustainable and beneficial tourism experiences for both tourists and host communities
- D) To promote local cultures to an international audience

2. Which of the following is NOT a type of tourism?

- A) Cultural tourism
- B) Eco-tourism
- C) Industrial tourism
- D) Agricultural tourism

3. What does "seasonality" refer to in tourism?

- A) The variation in tourist numbers based on seasons
- B) The weather conditions at a destination
- C) The types of activities available to tourists
- D) The length of time tourists stay at a destination

4. Eco **tourism** involves travel to enjoy natural environments while minimizing environmental impact and supporting local communities. T/F

5. The maximum number of visitors a site can sustain without causing environmental or social degradation is known as its _____ **capacity**.

PART –B

1. What role does technology play in modern tourism management?
2. Describe the economic, social, and environmental challenges tourism managers face today.
3. How do natural disasters affect tourism? Provide examples of how destinations have recovered from such events.
4. What are the key components of a tourism marketing strategy?
5. Explain how tourism can contribute to gender equality and social inclusion. Give examples of tourism initiatives aimed at promoting these goals.

PART –C

- 1 Design a sustainable tourism plan for a rural area. Outline steps that address economic, social, and environmental sustainability.
- 2 Analyze a successful tourism destination brand. What strategies were used to achieve its status?
3. Discuss the ethical implications of wildlife tourism. What guidelines should tourism managers follow to ensure ethical practices?
4. Evaluate the impact of mass tourism on a popular tourist destination. Suggest strategies for managing over-tourism.
5. What are the benefits and challenges of community-based tourism (CBT)? How can CBT be implemented effectively?

**Head of the Department - Dr.R.Evalin Latha
Charles Dayana**

Course instructor - Dr.M.

SEMESTER : IV SKILL ENHANCEMENT COURSE SEC III
NAME OF THE COURSE : EXECUTIVE SKILL DEVELOPMENT
SUBJECT CODE : AP234SE1

Course Code	L	T	P	S	Credit	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234SE1	4			-	2	4	60	25	75	100

PRE-REQUISITE

Students should have the basic understanding of leadership and management concepts.

OBJECTIVES

5. To help the students to develop soft skill for overall personality development.
6. To motivate the students to achieve extraordinary performance.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Recognize the significance of a positive attitude and learn strategies for developing and maintaining it despite obstacles.	PSO 2	K1 (R) & K4 (A)
CO-2	Identify attributes regarded as soft skills and understand their importance in personal and professional development	PSO 2	K2 (U)
CO-3	Identify different types of personalities, and understand the components of personality analysis	PSO 2	K2 (U)
CO-4	Acquire knowledge of time management principles	PSO 2	K3 (Ap)
CO-5	Apply guidelines for choosing a suitable career path	PSO 2	K3 (Ap)

MODULES

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

Unit	Module	Topics	Lecture hour	Cognitive	Pedagogy	Assessment / Evaluation
I	Soft Skills & Self Discovery					
	1	Introduction - Attributes regarded as soft skills Identifying your Soft Skills	4	K1	Introductory session	MCQ
	2	Practicing Soft Skills - Measuring Attitude	4	K4	Lecture, Discussion	Short Test
	3	Process of knowing yourself – SWOT Analysis – Benefits.	4	K1	Lecture with Interaction	Recalling the steps
II	Developing Positive Attitude					
	1	Introduction- Meaning- Features of attitudes	3	K2	Lecture using Chalk and talk	Quiz
	2	Formation of attitude- Attitude in a work place	3	K2	Mind mapping, Lecture and Group Discussion	Oral Test
	3	The power of positive attitude- Developing positive attitude	3	K2	Lecture using PPT	Short Test
	4	Obstacles in developing positive attitude.	3	K2	Lecture with self prepared videos	Group Discussion
Time & Stress Management						
	1	Introduction- Rules- Examine your work– Sense of time management - Features of time	4	K2	Mind mapping, Lecture Interaction	Group Quiz

III	2	Three secrets of time management- - Time management tips to students - Stress Management	4	K2	Lecture using Youtube Videos	Short Test
	3	Effects of Stress - Kinds- Sources- Behaviour identified with stress- Tips to overcome stress.	4	K2	Lecture using PPT	Oral Quiz
IV	Personality Development					
	1	Personality Development- Definition - Types – SWEAR Analysis	4	K3	Lecture using Chalk and talk	Quiz - Quizzes
	2	Good behaviour- Will & Determination- Smartness- Moral values - Personal values	4	K3	Mind Mapping, Lecture using PPT	Group Discussion, Oral Quiz
	3	Social values - Inspiration- Intelligence- Tips for personality development.	4	K3	Lecture using videos	Short Test
V	Career Planning					
	1	Introduction- Career Planning Cycle- Benefits	4	K3	Discussion and Interaction	
	2	Guidelines for choosing career- Myths about choosing a	4	K3	Lecture using Videos	Class test
	3	Tips for successful career planning.	4	K3	Self Prepared Videos	Assessment

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

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

Activities related to Cross Cutting Issues: Assignments and seminar

Assignment : The Impact of Positive Attitude in the Workplace

Time Management Strategies for Students

Seminar Topic: Self-Discovery through Soft Skills

Effective Time Management Techniques for High Performance

Sample questions

Part A

Fill in the blanks:

1. The process of analyzing one's strengths, weaknesses, opportunities, and threats is called _____.
2. The three secrets of time management are _____, _____, and _____.
3. _____ refers to the internal and external factors that shape an individual's feelings and opinions.
4. _____ is a personal assessment tool focusing on Strengths, Weaknesses, Ethics, Aspirations, and Responsibilities.
5. The _____ Cycle is a step-by-step approach that helps in planning and choosing a suitable career.

Part – B

1. Define soft skills and explain their importance in career development.
2. What are the benefits of conducting a SWOT analysis for self-discovery?
3. Explain the role of attitude in the workplace.
4. List and describe the main sources of stress.
5. What are the guidelines for successful career planning?

Part - C

1. Explain the process of self-discovery and its importance in career success.
2. Discuss the formation of attitudes and their influence on personal and professional life.

3. Elaborate on time management techniques and their importance for students.
4. Describe the components of personality development and the role of values in shaping an individual's character.
5. Explain the Career Planning Cycle and how it helps in making informed career choice

Head of the Department : Dr.R.Evalin Latha

Course Instructor – Dr.C.K.Sunitha & Dr.M.Charles Dayana

