



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)

Tamil Nadu, India

Website: www.svmcugi.com

E-mail: svm.pgcommerce@gmail.com



DEGREE OF MASTER OF COMMERCE CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS AND SYLLABUS FOR

M.Com. PROGRAM

(SEMESTER PATTERN)

(For Students Admitted in the College from the Academic Year 2024-2025 Onwards)

REGULATIONS AND SYLLABUS FOR M.COM.PROGRAMME

(For Students Admitted in the College from the Academic Year 2024-2025 Onwards)

1. VISION OF THE DEPARTMENT

To inculcate high quality research in commerce and to bestow good education with academic brilliance for overall upliftment of the college and society.

2. MISSION OF THE DEPARTMENT

The Department of Commerce aims to impart socially conscious, accountably skilled, intellectually competent, and critically potential to raise employability. It builds and increases quality of the students through value-based education.

3. DEFINITIONS

- (i) Program:** Program means a course of study leading to the award of the degree in a discipline.
- (ii) Course:** Course refers to the subject offered under the Degree Program.

4. AIMS OF THE PROGRAMME

- Exercising professional skills, values, team spirit, high leadership, challenges and opportunities existing in the industries and academics.
- Possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce studies.
- Contributes an environment to nurture students with a high level of knowledge and competence to effectively contribute for the society with commitment and integrity.
- This course is designed to meets the industrial demands in the fields of Accounting, Finance and Taxation.
- Provides basic and in-depth knowledge in the areas of Accounting Standards, Financial Investment Analysis, Management, Law, Corporate Tax and Planning, Foreign Exchange Market and International Marketing.
- There is a lot of scope in finance, taxation, marketing operations, banking, insurance sectors, stock markets, state and central government jobs, teaching, tally and industries. There is lot of scopes in the field of entrepreneurship in India and abroad.
- It incorporates syllabi of various professional bodies/competitive examination like SET, UGC-NET, CA, ICWA, Civil Services, Bank Exams, TRB Exams and similar kind of

other exams.

- To enrich knowledge of the students, the Department periodically organizes Workshops, Seminars, Conferences, Guest Lectures, Educational Tours and Industrial Visits.
- The education imparted here aims to nurture self-confidence, a commitment to excellence, "out of the box" thinking, sensitization to social and environmental needs and a holistic outlook on life, along with students' discipline.

5. PROGRAM OUTCOMES (PO)

PO1	Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.
PO2	Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.
PO3	Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.
PO4	Communication Skill Ability to develop communication, managerial and interpersonal skills.
PO5	Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.
PO6	Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment.
PO7	Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur.
PO8	Contribution to Society Succeed in career endeavours and contribute significantly to society.
PO9	Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO10	Moral and ethical awareness/reasoning Ability to embrace moral/ethical values in conducting one's life.

6. PROGRAM SPECIFIC OUTCOMES (PSO)

PSO1	Placement To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	Research and Development Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

7. ELIGIBILITY FOR ADMISSION

A candidate who has passed in B.Com., B.Com. (CA), B.Com. (E-Com.), BBA, BBM, BBA (CA), BBM (CA), B.Com. (Corporate Secretaryship), B.Com. (Corporate Secretaryship (CA)), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship (CA)), and B.Com (Co-operation). Degree of this College or any of the above degree of any other University accepted by the Syndicate equivalent thereto, subject to such condition as may be prescribed therefore are eligible for admission to M.Com.

8. DURATION OF THE PROGRAM

The course study of Master of Commerce shall consist of **two academic years** divided into four semesters. Each Semester consists of 90 working days / 450 hours and the whole program has 1800 teaching hours.

9. FEATURES OF CHOICE BASED CREDIT SYSTEM

Under Choice Based Credit System (CBCS), a set of Courses consisting of Core Courses, Elective (Generic / Discipline Centric), Skill Enhancement Courses and Ability Enhancement Course – Soft Skill are offered. Beside the Core Courses, which are totally related to the major subjects, the students have the advantage of studying supportive courses and non-major courses. This provides ample opportunity for the students to learn not only the major subjects but also inter disciplinary and application oriented subjects.

10. SYLLABUS

The syllabus of the PG degree Program has been divided into the following courses:

- | | |
|------------------------------|--|
| 1. Core Courses | 2. Elective (Generic / Discipline Centric) |
| 3. Skill Enhancement Courses | 4. Non-Major Elective |
| 5. Extension Activity | |

- (i) **Core Courses:** The Core Courses are related to the Programme concerned including practical and project offered under the Programme.
- (ii) **Elective Courses:** There are EIGHT Elective Courses offered under the Programme related to the major or non-major but are to be selected by the students.
- (iii) **Ability Enhancement Course – Soft Skill:** There are EIGHT Ability Enhancement Course – Soft Skill offered under the programme related to the major or non-major by the students.
- (iv) **Extension activity:** Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programs. NSS, NCC, Sports, YRC and Other Extra Curricular Activities.

11. PROGRAM OF STUDY

The Program of study for the Degree shall be in the CBCS (Choice Based Credit System) with internal assessment comprised of instructions in the following subjects according to the syllabi and books prescribed from time to time.

12. CREDITS

It means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

13. CREDIT SYSTEM

The weightage of credits are spread over to four different semesters during the period of study and the cumulative credit point average shall be awarded based on the credits earned by the students. A total of 91 credits are prescribed for the Post Graduate program.

Course Pattern and Syllabus – CBCS

(For the Students Admitted from the Academic Year 2024–2025 Onwards)

Sl. No.	Part	Nature of the Course	Course Code	Name of the Course	Hours / Week	Credits	Marks		
							CIA	ESE	Total
SEMESTER – I									
1	I	Core – I	24PCM1C01	Business Finance	7	5	25	75	100
2		Core – II	24PCM1C02	Digital Marketing	7	5	25	75	100
3		Core – III	24PCM1C03	Banking and Insurance	6	4	25	75	100
4		Elective -I A	24PCM1E01	Security Analysis and Portfolio Management	5	3	25	75	100
		Elective -I B	24PCM1E02	Operations Research					
5		Elective -II A	24PCM1E03	Labour Laws	5	3	25	75	100
		Elective -II B	24PCM1E04	Strategic Human Resource Management					
Total					30	20	175	525	700
SEMESTER – II									
8	I	Core – IV	24PCM2C04	Strategic Cost Management	5	5	25	75	100
9		Core – V	24PCM2C05	Advanced Corporate Accounting	6	5	25	75	100
10		Core – VI	24PCM2C06	Setting up of Business Entities	5	4	25	75	100
11		Elective – III A	24PCM2E05	Business Ethics and Corporate Sustainability	4	3	25	75	100
		Elective – III B	24PCM2E06	Audit and Due Diligence					
12		Elective – IV A	24PCM2E07	Rural and Agricultural Marketing	4	3	25	75	100
		Elective – IV A	24PCM2E08	Logistics and Supply Chain Management					
13	II	NME – I	24PCM2N01	Business Environment	4	2	25	75	100
14				Human Rights	2	1	25	75	100
Total					30	23	175	525	700
SEMESTER – III									
16		Core – VII	24PCM3C07	Taxation	6	5	25	75	100
17		Core – VIII	24PCM3C08	Research Methodology	6	5	25	75	100
18		Core – IX	24PCM3P01	Computer Applications in Business	6	5	25	75	100

	I	Core – XII	24PCM4C09	International Business	6	4	25	75	100
19		Elective – V A	24PCM3E09	Strategic Management	3	3	25	75	100
20			24PCM3E10	International Financial Management					
		Elective – V B							
22	II	NME – II	24PCM3N02	Business Communication	3	2	25	75	100
24			24PCM3IN01	Internship/Industrial Activity (Credits)	-	2	-	-	-
Total					30	26	150	450	600
SEMESTER – IV									
25	I	Core – X	24PCM4C10	Corporate and Economic Laws	6	5	25	75	100
26		Core – XI	24PCM4C11	Human Resource Analytics	6	5	25	75	100
27			24PCM4PR1	Project with Viva	10	7	25	75	100
28		Elective – VI A	24PCM4E12	Organisational Behaviour	4	3	25	75	100
		Elective – VI B	24PCM4E13	Insolvency Law and Practice					
30	II	Skill	24PCM4S01	Skill Enhancement (Entrepreneurial Development)	2	2	25	75	100
32				Extension Activity	-	1	-	-	-
		Total			30	23	125	375	500
		CUMULATIVE TOTAL			120	92	625	1875	2500

Note:

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

14. BREAK-UP OF MARKS AND CREDITS

The break-up of marks and credits for the M.Com. Degree Program is as follows:

Subject	Number of Subjects	Total Marks	Total Credits
Core – Paper	12	1200	48
Elective (Generic / Discipline centric)	08	800	24
Ability Enhancement Course – Soft skill	08	800	17
Internship / Industrial Activity	01	-	2
Extension Activity	01	-	1
Grand Total	30	2500	92

15. EXAMINATIONS

For the purpose of uniformity, particularly for interdepartmental transfer of credits, there shall be a uniform pattern of examination to be adopted by all the teachers offering courses. There shall be three tests, three seminars, three assignments and student discipline for internal evaluation and end semester examination during each semester. The distribution of marks for internal evaluation and End Semester Examination (ESE) shall be 25 marks and 75 marks, respectively. Further, distribution of internal marks shall be 10 marks for tests, 5 marks for seminars, 5 marks for assignments and 5 marks for discipline, respectively. The average of the highest two test marks out of the three internal tests should be taken for Internal Assessment.

The examination shall be of Three Hours duration for each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subject(s) in the subsequent examination. Practical examinations for PG course should be conducted at the end of the even semester only. At the end of fourth semester viva-voce will be conducted on the basis of the Dissertation/ Project report by one internal and one external examiner.

16. COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT (CIA)

Components		Marks	Total Marks
Theory			
CIA I	75	(75+75 = 150/15)	25
CIA II	75	10	
Assignment		05	
Seminar		05	
Attendance		05	

17. Question Paper Pattern

Bloom's Taxonomy Based Assessment Pattern

(i) Theory Examinations (CIA I & CIA II = 25 Marks and ESE = 75 Marks)

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer ALL) Q1–Q15	$15 \times 1 = 15$	Multiple Choice Questions (MCQ) (Three questions from each unit)	15
K2	B (Answer any THREE out of FIVE) Q16–Q20	$3 \times 5 = 15$	Short Answers (One question from each unit)	15
K3 & K4	C (Either or Pattern) Q20–Q25	$5 \times 9 = 45$	Descriptive/Detailed Answers (Two questions from each unit)	45
Total Marks				75

Passing Minimum (CIA) 50% = 12 Marks

Passing Minimum (ESE) 50% = 38 Marks

50 Marks

(ii) Project Viva-Voce (CIA = 25 Marks and ESE = 75 Marks)

Knowledge Level	Section	Marks	Total Marks
K3, K4 & K5	Project Dissertation	75	100
	Viva-voce	25	

Passing Minimum (CIA) 50% = 12 Marks

Passing Minimum (ESE) 50% = 38 Marks

50 Marks

The candidate shall be declared to have passed the examination if the candidates secure not less than 38 marks out of 75 marks in the semester examination in each theory course and 12 marks out of 38 marks in the CIA and in total not less than 40 marks.

For the practical course, 75 marks out of 150 marks in the semester examination and the record notebook taken together and 25 marks out of 50 marks in the CIA and in total 200 marks. There is no passing minimum for the record notebook. However, submission of the record notebook is

necessary.

For the project work and Viva-voce, a candidate should secure 50% of the marks for pass. The candidate should compulsorily attend the Viva-voce examination to secure a pass in the project paper.

Candidate who does not obtain the required minimum marks for a pass in a Course/Practical/Project/Dissertation shall be declared Re-Appear (RA) and the candidate has to appear and pass the same at a subsequent appearance.

18. DISSERTATION

- (a) Topic: The topic of the dissertation shall be assigned to the candidate before the beginning of third semester and a copy of the same should be submitted to the College for Approval.
- (b) No. of copies project / dissertation: The students should prepare three copies of dissertation and submit the same for the evaluation by examiners. After evaluation one copy is to be retained in the college library and one copy is to be submitted to the COE and the student can have the rest.
- (c) Format to be followed: The format of the Project / Dissertation to be prepared and submitted by the students in Semester – IV is given below:

Format for the preparation of Project work:

i) Title Page:

Title of the Project / Dissertation

Project / dissertation Submitted in partial fulfilment of the requirement for the award of the Degree of Master of Commerce (Under Choice Base Credit System) to the Sri Vidya Mandir Arts and Science College (Autonomous), Vignesh Nagar, Katteri – 636 902, Uthangarai, Krishnagiri District.

By

(Student's Name)

(Register Number)

Under the Guidance of

(Guide Name and Designation)

(College Logo)

(Name of the Department)

(College Address)

(Month and Year)

ii) Bonafide Certificate

CERTIFICATE

This is to certify that the dissertation entitledsubmitted in partial fulfilment of the requirement of the award of the Degree of Master of Commerce (Under Choice Based Credit System) to the Sri Vidya Mandir Arts and Science College (Autonomous), Katteri is a record of bonafide research work carried out by.....under my supervision and guidance and that no part of the dissertation has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date:

Place: Signature of the Guide

Signature of the Head of the Department

iii) Acknowledgement:

(Drafted by the Student)

iv) Table of Contents

(iii) TABLE OF CONTENTS

Chapter No.	Title	Page No.
1.	Introduction	
2.	Review of Literature	
3.	Results	
4.	Summary	
5.	References	

19. MAXIMUM DURATION FOR THE COMPLETION OF THE M.COM. PROGRAM

The maximum duration for completion of the M.Com. Program shall not exceed eight semesters.

20. COMMENCEMENT OF THIS REGULATION

This regulation and syllabus shall take effect from the academic year 2024–2025 for students who are admitted to the first year of the Program during the academic year 2024–2025 and thereafter.

21. GRADING

Once the marks of the cumulative CIA and ESE are available, they will be added. The marks thus obtained will then be graded as per details given below:

Marks and Grades:

The following table gives the marks grade points, letter grades and classification to indicate the performance of the candidate.

Range of Marks	Grade Points	Letter Grade	Description
90–100	9.0–10.0	O	Outstanding
80–89	8.0–8.9	D+	Excellent
75–79	7.5–7.9	D	Distinction
70–74	7.0–7.4	A+	Very Good
60–69	6.0–6.9	A	Good
50–59	5.0–5.9	B	Average
00–49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n = Semester in which such course was credited

Grade point average (for a Semester)

Calculation of grade point average semester-wise and part-wise is as follows

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part – I to V) is eligible for the following part wise computed final grades based on the range of CGPA.

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum \sum C_i G_i}{\sum \sum C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire program under each part}}{\text{Sum of the credits of the courses of the entire program under each part}}$$

22. CLASSIFICATION OF SUCCESSFUL CANDIDATES

A candidate who passes all the examinations and securing following CGPA and Grades shall be declared as follows:

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5–10.0	O+	First Class – Exemplary
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	

23. RANKING

A candidate who qualifies for the M.Com, passing all the Examinations in the first attempt within the minimum period prescribed for the Programme from the date of admission to the Programme and secures first or second class shall be eligible for ranking and such ranking will be confined to 10% of the total number of candidates qualified in that particular subject to a maximum of 10 ranks.

24. CONFERMENT OF THE DEGREE

No candidate shall be eligible for conferment of the Degree unless he/she has undergone the prescribed Programme of study for a period of not less than four Semesters according to the rules and regulations of the Periyar University and earns has passed the Examinations as have been prescribed.

25. TRANSITORY PROVISION

Candidates who have undergone the Programme of Study prior to the Academic Year 2023–2024 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2028. Thereafter, they will be permitted to take the Examination only under the Regulations in force at that time.

Program: M.Com.				
Core – I		Course Code: 24PCM1C01		Course Title: Business Finance
Semester I	Hours/Week 7	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To outline the fundamental concepts in finance
2. To estimate and evaluate risk in investment proposals
3. To evaluate leasing as a source of finance and determine the sources of start up financing
4. To examine cash and inventory management techniques
5. To appraise capital budgeting techniques for MNCs

Unit – I

Introduction to Business Finance and Time vale of money

Business Finance:

Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit – II

Risk and Uncertainty:

Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

Unit – III

Start-up Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

Unit – IV

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

Unit – V

Capital Budgeting

Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

NOTE: Question Paper Will Cover 60% Problems and 40% Theory

Books for Study

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for Reference

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Explain the important finance concepts	K1, K2 & K3
CO2	Estimate risk and determine its impact on return	K3 & K4
CO3	Examine leasing and other sources of finance for startups	K4 & K5
CO4	Summarise cash, receivable and inventory management techniques	K5
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

Program: M.Com.				
Core – II		Course Code: 24PCM1C02		Course Title: Digital Marketing
Semester I	Hours/Week 7	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To assess the evolution of digital marketing
2. To appraise the dimensions of online marketing mix
3. To infer the techniques of digital marketing
4. To analyse online consumer behaviour
5. To interpret data from social media and to evaluate game-based marketing

Unit – I

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

Unit – II

Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Digitization and implication on online marketing mix decisions.

Unit – III

Digital media channels

Digital media channels – Types- Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram,

Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – **Metaverse marketing**

Unit – IV

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – **Next generation CRM.**

Unit – V

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – **Peer review** – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

NOTE: Question Paper Will Cover 100% Theory

Books for Study

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.

Books for Reference

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy,(2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Explain the dynamics of digital marketing	K1, K2 & K3
CO2	Examine online marketing mix	K4
CO3	Compare digital media channels	K5
CO4	Explain online consumer behavior	K5
CO5	Analyse social media data	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Core – III		Course Code: 24PCM1C03		Course Title: Banking and Insurance
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand the evolution of new era banking
2. To explore the digital banking techniques
3. To analyses the role of insurance sector
4. To evaluate the mechanism of customer service in insurance and the relevant regulations
5. To analyses risk and its impact in banking and insurance industry

Unit – I

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

Unit – II

Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit – III

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyor sand Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.

Unit – IV

Customer Services in Insurance

Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

Unit – V

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Books for Reference

1. Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Relate the transformation in banking from traditional to new age	K1, K2, & K3
CO2	Apply modern techniques of digital banking	K3 & K4
CO3	Evaluate the role of insurance sector	K4 & K5
CO4	Examine the regulatory mechanism	K5& K6
CO5	Assess risk mitigation strategies	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3
High – 3			Medium – 2			Low – 1			

Program: M.Com.				
Elective – I A		Course Code: 24PCM1E01		Course Title: Security Analysis and Portfolio Management
Semester I	Hours/Week 5	Total Hours 90	Credits 3	Total Marks 100

Course Objectives

1. To become familiar with various Investment avenues and Portfolio Construction
2. To understand the Equity Shares, Preference Shares and Bonds valuation models
3. To learn about long-term and short-term investment analysis tools.
4. To analyse with Portfolio theories.
5. To gain knowledge in Portfolio performance methods.

Unit – I

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

Unit – II

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

Unit – III

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

Unit – IV

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

Unit –V

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S. Chand & Co. Ltd., New Delhi

Books for Reference

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Examine investment options and structure a portfolio	K1 & K2
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	K3 & K4
CO3	Examine stock performance through fundamental and technical analysis	K4 & K5
CO4	Examine the various Portfolio Theories.	K5
CO5	Evaluate the portfolio performance.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – I B		Course Code: 24PCM1E02		Course Title: Operations Research
Semester I	Hours/Week 5	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To outline the fundamentals of Operations Research
2. To use OR models for problem solving
3. To examine the role of sequencing and game theory
4. To design and apply network analysis
5. To apply modelling techniques

Unit – I

Introduction and Linear Programming Problem

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

Unit – II

Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

Unit – III

Sequencing and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies ($2 \times n$ games, $m \times 2$ games) – Graphical method ($2 \times n$, $m \times 2$ games).

Unit – IV

Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems.

Network Analysis: PERT and CPM.

Unit – V

Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Gupta P.K. and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for Reference

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Apply Linear Programming	K1 & K2
CO2	Identify models for problem solving	K3 & K4
CO3	Apply sequencing and game theory	K4
CO4	Apply network analysis to enhance effectiveness	K5
CO5	Examine the models for decision making	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – II A		Course Code: 24PCM1E03		Course Title: Labour Law
Semester I	Hours/Week 5	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To Understand the provisions of Trade Unions Act
2. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3. To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4. To learn different provisions relating to payment of wages and minimum wages to employees
5. To understand employee welfare measures with respect to provident fund, gratuity and bonus

Unit – I

Introduction and The Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union.

Unit – II

The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – **Offences and penalties.**

Unit – III

The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions –

Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – **Benefits under the Act** – ESI court.

Unit – IV

The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – **Norms to be followed in the payments of minimum wages.**

Unit – V

The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - **Set and set off – Offences and penalties.**

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for Reference

1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat LawHouse Pvt. Ltd.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO3	Assess provisions relating to the workmen’s compensation and state insurance.	K5
CO4	Examine provisions relating to payment of wages and minimum wages.	K4
CO5	Expalin the provisions of provident fund, gratuity and bonus schemes.	K2

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – II B		Course Code: 24PCM1E04		Course Title: Strategic Human Resource Management
Semester I	Hours/Week 5	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To appreciate the importance of HRM as a field of study and as a central management function
2. To understand the implication of HRM on Government regulations and corporate decisions
3. To analyse the key elements of the HR functions
4. To gain knowledge about the elements, key concepts and terminology of HRM
5. To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.
6. To familiarize students about the importance of cost ascertainment, reduction and control.

Unit – I

Introduction to SHRM

SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.

Unit – II

Models of SHRM

Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.

Unit – III

Strategic Planning and Compensation

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development:

Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

Unit – IV

Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organization, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

Unit – V

Latest trends in Strategic HRM

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

Books for Reference

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Recall the fundamentals of strategic Human Resource Management	K1, K2 & K3
CO2	Examine the conceptual framework of strategic Human Resource Management Models	K3 & K4
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K4 & K5
CO4	Illustrate drafting of HR policies	K5
CO5	Analyse the latest trend in the strategic Human Resource Management.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3
High – 3			Medium – 2			Low – 1			

Program: M.Com.				
Core – IV		Course Code: 24PCM2C04		Course Title: Strategic Cost Management
Semester II	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To analyse the aspects of strategic and quality control management
2. To analyse and select cost control techniques
3. To apply activity based costing for decision making
4. To utilise transfer pricing methods in cost determination
5. To apply cost management techniques in various sectors

Unit – I

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit – II

Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

Unit – III

Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit – IV

Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit – V

Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1stEdition, Sultan Chand & Sons, New Delhi.

Books for Reference

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Explain strategic cost management and QC	K2
CO2	Choose the appropriate technique for cost control	K3
CO3	Make use of activity based costing in practice	K3
CO4	Choose transfer pricing methods to solve problems	K3
CO5	Construct cost structure for Agriculture and IT sector	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Core – V		Course Code: 24PCM2C05		Course Title: Advanced Corporate Accounting
Semester II	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To understand the accounting treatment for issue of shares
2. To determine profits for fire and marine insurance
3. To prepare consolidated financial statements
4. To account for price level changes
5. To adopt financial reporting standards

Unit – I

Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit – II

Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit – III

Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.

Unit – IV

Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit – V

Financial reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems

Books for Study

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for Reference

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act,2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Core – VI		Course Code: 24PCM2C06		Course Title: Setting Up of Business Entities
Semester II	Hours/Week 5	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To understand the start-up landscape and its financing
2. To analyse the formation and registration of Section 8 company
3. To outline the concept of LLP and business collaboration
4. To understand the procedure for obtaining registration and license
5. To create awareness about the legal compliances governing business entities

Unit – I

Startups in India

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit – II

Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit – III

Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages –

Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit – IV

Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit – V

Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - 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 - Penalties and Procedure- 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.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for Reference

1. Diwan Prag and Sunil Sharma, Electronic Commerce, Micro Soft Press, Washington, 2020.
2. Kamallesh K Bajaj, Debjani Nag, E-Commerce – The Cutting Edge of Business, TMH, New Delhi, 2021.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO2	Recall the legal requirements for Section 8 Company	K1
CO3	Examine the provisions for LLP and joint venture	K4
CO4	Analyse the registration and licensing procedure	K4
CO5	Examine the compliance of regulatory framework regarding environment	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – III A		Course Code: 24PCM2E05		Course Title: Business Ethics and Corporate Sustainability
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the concept and importance of business ethics
2. To enable ethical decision making based on various theories
3. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4. To understand the concepts of corporate sustainability
5. To analyse sustainability information and prepare reports

Unit – I

Introduction to Business Ethics

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

Unit – II

Ethical Theories

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit – III

Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

Unit – IV

Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

Unit – V

Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi

Books for Reference

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Apply the concepts of business ethics in practice	K3
CO2	Demonstrate ethical decision making by applying various theories	K2
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – III B		Course Code:24PCM2E06		Course Title: Audit and Due Diligence
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand different types of audit
2. To gain knowledge on secretarial audit
3. To understand the basics of due diligence
4. To analyse different types of due diligence
5. To understand due diligence for take overs and due diligence report

Unit – I

Introduction to Audit

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

Unit – II

Secretarial Audit

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

Unit – III

Introduction to Due Diligence

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

Unit – IV

Types of Due Diligence

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

Unit – V

Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

Books for Reference

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

Cos Number	CO Statement	Knowledge Level
CO1	Compare different types of audit	K2
CO2	Assess the provisions relating to secretarial audit	K5
CO3	Recall the basics of due diligence	K1
CO4	Explain the various types of due diligence	K2
CO5	Examine due diligence for take overs and prepare due diligence report	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – IV A		Course Code: 24PCM2E07		Course Title: Rural and Agricultural Marketing
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the concepts of Rural marketing and its environments.
2. To understand the buying behaviour of rural consumers
3. To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4. To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5. To understand the principles and functioning of cooperative marketing

Unit – I

Introduction to Rural marketing

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

Unit – II

Rural buyer behaviour

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

Unit – III

Rural product strategy and pricing

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

Unit – IV

Food processing industry infrastructure in India

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

Unit – V

Cooperative marketing

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

NOTE: Question Paper Shall Cover 100% Theory.

Books for Study

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakrabaorty, Soumya Kanti Dhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

References Books

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and KarminderGhuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall the concepts of rural marketing	K1
CO2	Analyse the buying behaviour of rural consumers	K4
CO3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K2

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – IV B		Course Code: 24PCM2E08		Course Title: Logistics and Supply Chain Management
Semester III	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To identify the primary differences between logistics and supply chain management
2. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3. To evaluate the management components of supply chain management
4. To analyse the tools and techniques applied in implementing supply chain management.
5. To create awareness about the professional opportunities in supply chain management.

Unit – I

Supply Chain Management

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

Unit – II

Global perspectives

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit – III

Framework of Logistics

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of

Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull-whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

Unit – IV

SCM-Warehousing

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

Unit – V

SCM-Plan

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for Reference

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J., Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall the concepts and features of SCM	K1
CO2	Summarize global and Indian perspectives of SCM	K2
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1
High – 3			Medium – 2			Low – 1			

Program: M.Com.				
Core – VII		Course Code: 24PCM3C07		Course Title: Taxation
Semester III	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To identify deductions from gross total income and computation of income for different classes of assessee
2. To understand the procedure for filing of returns and tax planning
3. To analyse the structure on international business taxation
4. To assess Goods and Services Tax and filing GST returns
5. To compute customs duty as per Customs Act

Unit – I

Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

Unit – II

Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shutdown or continue.

Unit – III

International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

Unit – IV

Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UTGST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

Unit – V

Customs Act, 1962

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

NOTE: Question Paper Will Cover 20% Problems and 80% Theory.

Books for Study

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II), Aadhyaprakashan, Prayagraj(UP).

Books for Reference

1. Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited

3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Apply the provisions of income tax to determine taxable income	K3
CO2	Plan taxes	K3
CO3	Illustrate the nuances of international business taxation	K2
CO4	Apply the provisions of GST	K3
CO5	Summarise the provisions of Customs Act	K2

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

Program: M.Com.				
Core – VIII		Course Code: 24PCM3C08		Course Title Research Methodology
Semester III	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses
3. To evaluate the data collection techniques
4. To perform parametric and non-parametric tests
5. To enhance report writing skills and develop ethical conduct in research

Unit – I

Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

Unit – II

Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

Unit – III

Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

Unit – IV

Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – **Bi-variate analysis**: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, **Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)**

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

Unit – V

Preparation of Research Report

Report preparation – **Types of Report Preparation** - Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – **Mechanics of report writing** – Ethics in Research – **Importance** - Avoiding plagiarism – Plagiarism checker tools – **Funding agencies for business research.**

NOTE: Question Paper Will Cover 80% Theory and 20% Problems.

Books for Study

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Books for Reference

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall the research concepts and recognise the research problem	K1
CO2	Construct research hypothesis and determine the sample size	K3
CO3	Select appropriate method for data collection	K3
CO4	Interpret the results of statistical tests	K2
CO5	Construct research report avoiding plagiarism	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Core – IX		Course Code: 24PCM3P01		Course Title Computer Applications in Business
Semester III	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To understand the fundamentals of SPSS
2. To compare the values obtained in t-test and ANOVA
3. To perform regression and non-parametric tests
4. To create company, groups and ledgers and obtain financial statements using Tally Prime
5. To understand inventory management and account for goods and services tax

Unit – I

Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

Unit – II

Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

Unit – III

Non-parametric Tests in SPSS

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test

Unit – IV

Introduction to Tally Prime

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company -

Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

Unit – V

Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

NOTE: Question Paper 100% Practical.

Books for Study

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

Books for Reference

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Construct data file in SPSS	K3
CO2	Examine Means of samples	K4
CO3	Apply non-parametric tests	K3
CO4	Construct a company, form groups and get automated financial statements	K3
CO5	Plan for automation of inventory	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High – 3 Medium – 2 Low – 1

Program: M.Com.				
Core – X		Course Code: 24PCM3C09		Course Title: International Business
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand the concepts of International Business and International Business Environment
2. To analyse the different theories of International Business.
3. To understand the legal procedures involved in International Business.
4. To evaluate the different types of economic integrations.
5. To analyse the operations of MNCs through real case assessment.

Unit – I

Introduction to International business

International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

Unit – II

Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

Unit – III

Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

Unit – IV

Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.

Unit – V

Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.

Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, NewYork
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall the concepts of International Business and International Business Environment	K1
CO2	Analyze different theories of International Business	K4
CO3	Explain the legal procedures involved in International business	K2
CO4	Explain the different types of economic integrations.	K2
CO5	Identify the operations of MNCs through real case assessment	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – V A		Course Code: 24PCM3E09		Course Title: Strategic Management
Semester III	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To understand strategic management and its levels and phases
2. To analyse the dynamics of competitive strategic management techniques
3. To familiarize with the business and functional level strategies
4. To gain knowledge on organizational and strategic leadership
5. To apply latest concepts in strategy implementation and control

Unit – I

Introduction to Strategic Management

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

Unit – II

Techniques for Strategic Management

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis- SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

Unit – III

Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

Unit – IV

Organisation and Strategic Leadership

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

Unit – V

Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

Books for Reference

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Summarise strategic management principles at different levels and phases	K2
CO2	Explain the dynamics of competitive strategic management techniques	K2
CO3	Examine business and functional level strategies	K4
CO4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – V B		Course Code: 24PCM3E10		Course Title: International Financial Management
Semester III	Hours/Week 3	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the importance and nature of international flow of funds
2. To gain knowledge on the various features and transactions in the foreign exchange market
3. To analyse the techniques of international investment decisions for building a better portfolio
4. To understand the flow of funds in the international banks
5. To become familiar with various international instruments

Unit – I

International Financial Management

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

Unit – II

Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

Unit – III

International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

Unit – IV

International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

Unit – V

International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Books for Study

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for Reference

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Explain the importance and nature of international flow of funds	K2
CO2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO4	Explain the flow of funds in the international banks	K2
CO5	Examine various international financial market instruments	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2
High – 3			Medium – 2			Low – 1			

Program: M.Com.				
Core – XI		Course Code: 24PCM4C10		Course Title: Corporate and Economic Laws
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To analyse current and capital account transactions and dealings in foreign currency under FEMA
2. To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4. To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5. To explain the registration and related procedures under Real Estate Act

Unit – I

Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

Unit – II

Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

Unit – III

Law relating to Intellectual Property Rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

Unit – IV

Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.

Unit – V

Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

NOTE: Question Paper Shall Cover 100% Theory.

Books for Study

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for Reference

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall important provisions of FEMA	K1
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO3	Summarise the process relating to obtaining copyrights and patents.	K2
CO4	Examine the provisions of Money Laundering Act	K4
CO5	Analyse the provisions relating to regulation of real estate	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3
High – 3			Medium – 2			Low – 1			

Program: M.Com.				
Core – XII		Course Code: 24PCM4C11		Course Title: Human Resource Analytics
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To understand the concept and framework of human resource analytics
2. To evaluate the process of human resource analytics and the relevant research tools
3. To illustrate the evolution, types and design of HR metrics
4. To deal with data collection and transformation
5. To adopt tools and techniques for predictive modelling

Unit – I

Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

Unit – II

Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.

Unit – III

Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

Unit – IV

HR Analytics and Data

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

Unit – V

HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

References Book

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Examine the concept of human resource analytics	K4
CO2	Apply the HR tools and techniques in decision making	K3
CO3	Examine the different types of HR metrics and their relative merits	K4
CO4	Make use of HR data in report preparation	K3
CO5	Build models for predictive analysis	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – VI A		Course Code: 24PCM4E11		Course Title: Organisational Behaviour
Semester IV	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the various aspects of human behaviour at work.
2. To understand the role of motivation and job satisfaction in organisational commitment
3. To analyse different forms of organisational structure and contemporary communication tools.
4. To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
5. To gain knowledge on recent trends in organisational change and development.

Unit – I

Introduction to Organizational Behaviour and Learning

Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

Unit – II

Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment.

Unit – III

Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication- Importance, Forms, Functions. Organisational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

Unit – IV

Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Work place Spirituality.

Unit – V

Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

Books for Study

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Books for Reference

1. Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rdEdition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12thEdition, McGraw HillInternational Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Identify the effect of OB models and organizational learning on human behaviour	K3
CO2	Assess theories of motivation and their impact on job satisfaction.	K5
CO3	Examine effective communication tools for better organizational climate.	K4
CO4	Analyse interpersonal transactions at workplace.	K4
CO5	Analyse the various OB models for change management and development in the organization.	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	3	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	2	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Elective – VI B		Course Code: 24PCM4E12		Course Title: Insolvency law and practice
Semester IV	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To gain knowledge on Insolvency and Bankruptcy Code
2. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3. To understand the legal, procedural and practical aspects of Insolvency and its resolution
4. To analyse cross border insolvency laws and insolvency resolution
5. To evaluate code of conduct laid down for Insolvency practitioners

Unit – I

Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

Unit – II

Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan – Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

Unit – III

Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation

to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

Unit – IV

Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

Unit – V

Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Note: Question Paper Will Cover 100% Theory.

Books for Study

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Books for Reference

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Recall the concepts, need for the insolvency and Bankruptcy Code 2016.	K1
CO2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO4	Summarise the provisions relating to Cross Border Insolvency	K2
CO5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Program: M.Com.				
Core		Course Code: 24PCM4PR1		Course Title: Project with Viva
Semester IV	Hours/Week 10	Total Hours 90	Credits 7	Total Marks 100

Course Objectives

1. To make the students for understanding the preparation of project report.
2. To increase skills of analyse, apply and appreciate tools and methodologies for analysis of data.
3. To gain knowledge about giving of suitable solution about the particular problems.

Marks Allotted

Dissertation	–	75
Viva-Voce	–	25
Total	–	100

Guidelines for Project Work

(a) Topic

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of Copies of the Project Report

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be Followed

The formats / certificate for project report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography
- (g) Appendix

Format of the Title Page:

TITLE OF THE PROJECT REPORT

**Project Report Submitted to
Sri Vidya Mandir Arts & Science College (Autonomous) in partial
fulfillment of the requirement for the Award of the Degree of
Master of Commerce**

Submitted by
(Student Name & Reg. No.)

Under the Guidance
[Guide Name & Designation]



Department Name with College Address

Month – Year

Format of the Certificate:

CERTIFICATE

This is to certify that the Project Report entitled _____ submitted to the Sri Vidya Mandir Arts and Science College (Autonomous), Katteri – 636 902, Uthangarai in partial fulfillment of the requirement for the award of the degree of Master of Commerce is a record of bonafied project work carried out by under my supervision and guidance. No part of this project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place:

Signature of the Head of the Department

Signature of the Supervisor

Date of Viva – Voce Exam:

Internal Examiner

External Examiner

Format of the Certificate:

DECLARATION

I hereby declare that the project work entitled.....
submitted to the Sri Vidya Mandir Arts and Science College (Autonomous), Katteri – 636
902, Uthangarai in partial fulfillment of the requirements for the award of the degree of
MASTER OF COMMERCE is are cord of original research work done by me, under the
supervision and guidance of and it has not
formed the basis for the award of any Degree/ Diploma/ Associateship / Fellowship or Other
Similar title to any candidate of any University.

Date :

Signature of the Supervisor

Place:

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand basics of research report in the commerce field.	K1, K2 & K3
CO2	Know about identification of problem selections and collections of reviews.	K3 & K4
CO3	Gain knowledge about framing of hypothesis.	K5
CO4	Gather information about data collection and analysis.	K5
CO5	Develop the skills of preparation of project report.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Program: M.Com.				
NME – I		Course Code: 24PCM2N01		Course Title: Business Environment
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

UNIT – I

An Introduction

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT – II

Political Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT – III

Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UNIT – IV

Economic Environment

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT – V

Technological Environment

Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Books for Study

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Books for Reference

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Remember the nexus between environment and business.	K1 & K2
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3 & K4
CO3	Analyse the various aspects of Social Environment.	K4
CO4	Evaluate the parameters in Economic Environment.	K5
CO5	Create a conducive environment for business to operate globally.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Program: M.Com.				
NME – II		Course Code: 24PCM3N02		Course Title: Business Communication
Semester III	Hours/Week 3	Total Hours 60	Credits 2	Total Marks 100

Course Objectives

1. To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
2. To develop the students to understand about trade enquiries
3. To make the students aware about various types of business correspondence.
4. To develop the students to write business reports.
5. To enable the learners to update with various types of interviews

UNIT – I

Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

UNIT – II

Trade Enquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

UNIT – III

Banking Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

UNIT – IV

Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

UNIT – V

Application Letters

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
6. Sundar.K and Kumararaj.A, Business Communication, Vijay Nicole Imprints Private Limited, Chennai

Books for Reference

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Acquire the basic concept of business communication.	K1 & K2
CO2	Exposed to effective business letter	K3 & K4
CO3	Paraphrase the concept of various correspondences.	K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K5
CO5	Acquire the skill of preparing an effective resume	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Program: M.Com.				
Skill – I		Course Code: 24PCM4S01		Course Title: Entrepreneurial Development
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

UNIT – I

Introduction to Entrepreneur

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT – II

Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT – III

Setting Up an Enterprise

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT – IV

Business Model Canvas and Formulation of Project Report

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT – V

MSME's and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Books for Reference

1. Anil kumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
 2. Dr.A.K.Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
 3. Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
 4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
 5. E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
- Sundar.K. Entrepreneurial Development, Vijay Nicole Imprints Private Limited, Chennai

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Identify the various traits of an entrepreneur	K1 & K2
CO2	Turn ideas into business opportunities	K3 & K4
CO3	Do feasibility study before starting a project	K4
CO4	Identify the sources of funds for funding a project	K5
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create