

MAHENDRA ARTS & SCIENCE COLLEGE

(AUTONOMOUS)

(Affiliated to Periyar University)

Accredited by NAAC with “A++” Grade & Recognized u/s 2(f) and 12(B) of the UGC act 1956] Kalippatti-637501. Namakkal Dt.



MASTER OF COMMERCE

SYLLABUS FOR M.COM.

**OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
FOR THE STUDENTS ADMITTED FROM
THE ACADEMIC YEAR 2023 – 2024 ONWARDS**

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University)

PG & Research Department of Commerce

REGULATIONS FOR M.Com. PROGRAMME

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(Effective from the academic year 2023-2024)

I. PREAMBLE

The Post Graduate Department of Commerce was established in 2003 with the renowned flagship post-graduate programme-Masters in Commerce (M.Com). Apart from the other post-graduate and research courses M.Com is the most exalted two year full time post-graduate programme in commerce. The Programme provides an extreme and rigorous base for teaching, research and allied business administration. The programme is well received in the industry and for years had been serving the needs of managerial cadre in Indian Industry. The course serves the needs of academics and prepares students for research and teaching. The Alumni of this course are well placed in business, academics and administration in the country. The program aims to prepare students for careers requiring worldwide business awareness and to develop skills required to work in internationally operating companies and organizations. It provides the students with many opportunities, both to apply the theoretical knowledge acquired during the modules, and to develop a more in-depth understanding of common problems emerging in a modern business environment.

II. GRADUATES ATTRIBUTES

- ❖ **In-depth knowledge and understanding of major concepts:**
Understanding of theoretical principles and experimental findings in different sub-areas available in respective disciplines
- ❖ **Creative and Critical thinking:** The capability of using creative and critical thinking in respective areas
- ❖ **Analytical ability:** The ability to analyze issues and problems in all the disciplines
- ❖ **Problem-solving skills:** The capability towards solving problems

- ❖ **Entrepreneur skills:** The inclusion of leadership, business management, time management skills
- ❖ **Communication skills:** The ability to transfer complicated/technical information in a precise manner
- ❖ **Mutual and multidisciplinary competence:** The ability of teamwork in interdisciplinary fields
- ❖ **Digital literacy:** The capability of utilizing modern digital tools to carry out the simulation process
- ❖ **Moral and ethical awareness:** Ability to adopt moral ethics
- ❖ **Social responsibility:** Creating socially responsible citizens

III. PROGRAMME EDUCATIONAL OBJECTIVES:

- Graduates will be capable of making a positive contribution to commerce, trade and industry in the national and global context.
- Graduates will be able to apply frameworks and tools to arrive at informed decisions in profession and practice, striking a balance between business and social dimensions.
- Graduates with flair of self-employment will be able to initiate and build upon entrepreneurial ventures or demonstrate intrapreneurship for their employer organizations.
- Graduate will recognize the need for adapting to change and have the aptitude and ability to engage in independent and life – long learning in the broadest context of socio-economic, technological and global change.

IV. PROGRAMME OUTCOMES

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 Skills :

Ability to develop communication, managerial and interpersonal skills

PO5: Individual and Team Leadership Skills :

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 endeavors and contribute significantly to society.

PO 9 Multicultural competence :

Possess knowledge of the values and beliefs of multiple cultures and a global perspective.

PO 10: Moral and ethical awareness/reasoning:

Ability to embrace moral/ethical values in conducting one's life.

V – PROGRAMME SPECIFIC OUTCOMES:

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.

PSO 2 – 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.

PSO 5 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

VI - REGULATIONS

These regulations shall take effect from the academic year 2023-2024, i.e, for students who are to be admitted to the first year of the programme during the academic year 2023-2024 and thereafter.

1. Eligibility for Admission:

Pass in B.Com, B.Com (CA), B.Com (E-com), B.B.A, B.B.M, BBA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, B.Sc. (Computer Science), BCA and B.Com (Co-operation).

2. Duration of the programme:

The candidates shall complete all the courses of the programme in 2 years from the date of admission. The programme of study shall consist of four semesters and a total period of two years with a minimum of 91 credits. The programme of study will comprise the course according to the syllabus.

3. Programme of the Study:

The course of study for the PG degree Programme of all branches shall consist of the following:

- (i) Core courses
- (ii) Discipline Specific Electives courses
- (iii) Extra Disciplinary Course
- (iv) Project
- (v) Enhancement Compulsory Course
- (vi) Internship Course

4. Examinations:

The programme of study shall be based on semester pattern with Internal Assessment under Choice Based Credit System.

The examinations for all the papers consist of both Internal (Continuous Internal Assessment - CIA) and External (End Semester) theory examinations. The theory examinations shall be conducted for three hours duration at the end of each semester. The candidates failing in any subjects(s) will be permitted to appear for the same in the subsequent semester examinations.

VII. STRUCTURE OF THE PROGRAMME:

SEMESTER: I

Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core – I	Business Finance	M23PCM01	6	-	5	25	75	100
Core–II	Digital Marketing	M23PCM02	6	-	5	25	75	100
Core –III	Banking and Insurance	M23PCM03	6	-	4	25	75	100
Elective – I	Security Analysis and Portfolio Management	M23PCME01	6		3	25	75	100
	Operations Research	M23PCME02						
Elective – II	Labour Laws	M23PCME03	6		3	25	75	100
	Strategic Human Resource Management	M23PCME04						
TOTAL			30		20	125	375	500

SEMESTER: II

Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core –IV	Strategic Cost Management	M23PCM04	5		4	25	75	100
Core –V	Corporate Accounting	M23PCM05	5		4	25	75	100
Core –VI	Setting up of Business Entities	M23PCM06	4		4	25	75	100
Elective –III	Business Ethics and Corporate Sustainability	M23PCME05	4		3	25	75	100
	Audit and Due Diligence	M23PCME06						
Elective –IV	Rural and Agricultural Marketing	M23PCME07	4		3	25	75	100
	Logistics and Supply Chain Management	M23PCME08						
SEC - 1	Tourism Management	M23PCMS01	2		2	25	75	100
Extra Disciplinary Course	EDC – Fundamentals of Computers and Communication	M23PCSED1	4		4	25	75	100
E C C	Human Rights	M23PHR01	2		2	25	75	100
TOTAL			30		26	200	600	800

Internship during Summer Vacation: The credits shall be awarded in semester III Statement of Marks

SEMESTER: III

Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core -VII	Taxation	M23PCM07	6		5	25	75	100
Core -VIII	Research Methodology	M23PCM08	6		4	25	75	100
Core -IX	Computer Applications in Business	M23PCM09	6		4	25	75	100
Core -X	Marketing of Services	M23PCM10	6		4	25	75	100
Elective -V	Strategic Management	M23PCME09	4		3	25	75	100
	International Financial Management	M23PCME10						
SEC - 2	Capital Market and Financial Services	M23PCMS02	2		2	25	75	100
Internship	Internship	M23PCMIS01	-		2	40	60	100
TOTAL			30		24	190	510	700

SEMESTER: IV

Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core -XI	Corporate and Economic Laws	M23PCM11	6		4	25	75	100
Core -XII	Human Resource Management	M23PCM12	6		4	25	75	100
Core -XIII	International Business	M23PCM13	6		4	25	75	100
Core Project	Project and Viva Voce	M23PCMPR1	6		3	40	60	100
Elective-VI	Organisational Behaviour	M23PCME11	4		3	25	75	100
	Insolvency Law and Practice	M23PCME12						
SEC -3	Retail Marketing	M23PCMS03	2		2	25	75	100
	Extension Activity	M23PEX01			1	-	-	-
TOTAL			30	-	21	140	360	500
OVERALL TOTAL					91			

* **Extra Credit - Additional Credit for Online Course Swayam/MOOC.**

CREDIT DISTRIBUTION

Part	Course Name	No. of Credits				Total Credits	Total Hours	No. of Courses	Max. Marks
		I	II	III	IV				
I	Core Courses	14	12	17	12	55	74	13	1300
I	Elective Courses	6	6	3	3	18	28	6	600
II	Skill Enhancement Courses	-	2	2	2	6	6	3	300
	EDC	-	4	-	-	4	4	1	100
	ECC Human Rights	-	2	--		2	2	1	100
II	Internship	-	-	2	-	2	-	1	100
I	Project Viva voce	-	-	-	3	3	6	1	100
	Extension Activities	-	-	-	1	1	-	-	-
TOTAL		20	26	24	21	91	120	26	2600

* Extra Credit - Additional Credit for Online Course Swayam/MOOC.

LIST OF SKILL ENHANCEMENT COURSES

Semester	SEC	Course Title	Paper Code
II	SEC - 1	Tourism Management	M23PCMS01
III	SEC - 2	Capital Market and Financial Services	M23PCMS02
IV	SEC - 3	Retail Marketing	M23PCMS03

ELECTIVE SUBJECTS FOR M.COM. STUDENTS

Semester	Course Title	
I	ELECTIVE – I	Course Code
	Elective - IA - Security Analysis and Portfolio Management	M23PCME01
	Elective - IB - Operations Research	M23PCME02
I	ELECTIVE –II	
	Elective – II A – Labour Laws	M23PCME03
	Elective - IIB - Strategic Human Resource Management	M23PCME04
II	ELECTIVE – III	
	Elective - IIIA – Business Ethics and Corporate Sustainability	M23PCME05
	Elective - IIIB – Audit and Due Diligence	M23PCME06
II	ELECTIVE – IV	
	Elective - IVA – Rural and Agricultural Marketing	M23PCME07
	Elective - IVB – Logistics and Supply Chain Management	M23PCME08
III	ELECTIVE – V	
	Elective - VA - Strategic Management	M23PCME09
	Elective - VB - International Financial Management	M23PCME10
IV	ELECTIVE – VI	
	Elective – VI A - Organizational Behavior	M23PCME11
	Elective – VI B - Insolvency Law and Practice	M23PCME12

VIII SCHEME OF EXAMINATION:

1. Question Paper Pattern for Theory Papers

Time: Three Hours

Maximum Marks: 75

Knowledge Level	Sections	Marks	Total Marks	Meaning of K's	
K1	Part – A 10 Questions - Objectives type *1 Marks (No Choice)	Two Questions from each unit	10	75	K1 - Memory Level K2 - Understanding Level K3 - Application Level K4 - Analytical Level K5 - Evaluation Level
K1, K2	Part – B 5 Questions *2 Marks (No Choice)	One Question from each unit	10		
K2, K3, K4	Part – C 5 Questions (either or type)	One Question from each unit	25		
K2, K3, K4, K5	Part – D 3 out of 5 Questions	One Question from each unit	30		

2. Question Paper Pattern for Practical Papers:

Time: 3 Hours

Maximum Marks: 100

3. Distribution of Marks:

The following are the distribution of marks for external and internal for End Semester Examinations and continuous internal assessment and passing minimum marks for Theory/Practical / Project papers of PG programmes.

ESE	CIA Total	EA Total	Total Marks Allotted	Passing Minimum for EA	Passing Minimum (ESE)
Theory	25	75	100	38	50
Project	40	60	100	30	50
Internship	40	60	100	30	50

The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical papers of PG programmes.

THEORY: EVALUATION OF INTERNAL ASSESSMENT

Test : 10 Marks

Seminar : 05 Marks

Assignment : 05 Marks

Attendance : 05 Marks

Total : 25 Marks

PRACTICAL/INTERNSHIP: EVALUATION OF INTERNAL ASSESSMENT

Test : 20 Marks

Attendance : 10 Marks

Observation : 10 Marks

Total : 40 Marks

PROJECT:

EVALUATION OF INTERNAL ASSESSMENT

Review 1	: 10 Marks
Review 2	: 10 Marks
Review 3	: 10 Marks
Pre-Viva	: 10 Marks

Total	: 40 Marks

4. Passing Minimum:

The Candidates shall be declared to have passed the examination if he/she secures not less than 50 marks in total (CIA mark + Theory Exam mark) with minimum of 38 marks (out of 75 marks) in the End Semester Theory Examinations.

The Candidates shall be declared to have passed the examination if he/she secures not less than 50 marks in total (CIA mark + Practical Exam mark) with minimum of 30 marks (out of 60 marks) in the End Semester Practical Examinations.

5. Submission of Record Note Books for Viva voce Examinations:

Candidates appearing for viva voce examinations should submit a bonafide record note books prescribed for practical examinations. The candidates failed to submit the record book shall not be permitted to appear for the practical examinations.

6. Internship/Project:

Internship

Internship training (Minimum two weeks period) is mandatory for all the PG programmes during first year vacation period.

The Internship training should be valued by an Internal Examiner and External Examiner. The Viva-Voce examination should be conducted by both the internal examiner / guide/ teacher and External Examiner concerned.

Project:

The following guidelines to be followed for the Project with Viva-voce:

The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/ teacher concerned.

1. The Project Report may consist of minimum of 50 pages.
2. The candidate has to submit the Project Report 10 days before the commencement of the IV Semester Examinations.

A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

IX. Note**a) SWAYAM / MOOC – Free Online Course:**

SWAYAM / MOOC is an instrument for self-actualisation providing opportunities for a life-long learning. Here the student can choose from hundreds of courses, virtually every course taught at the college level, offered by the best teachers in India and elsewhere.

The students can choose an online SWAYAM / MOOC course during their period of study which will earn an extra credit and it will be transferred to the academic records of the students.

SEMESTER - I

Core - I	M.Com.	Credits: 5
Course Code – M23PCM01	BUSINESS FINANCE	Contact Hour per Week: 6

OBJECTIVES

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

COURSE OUTCOMES:

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

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

UNIT I Introduction to Business Finance and Time vale of money: (18 hours)

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 Management: (18 hours)

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 Startup Financing and Leasing: (18 hours)

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: (18 hours)

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

UNIT V Multi National Capital Budgeting (18 hours)

Multi National 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.

Question pattern: Theory 40%; Problems: 60%

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.

WEB REFERENCES

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	M	M	M	S	S
CO5	S	S	S	M	M

S- Strong; **M-**Medium.

SEMESTER - I

Core - II	M.Com.	Credits: 5
Course Code – M23PCM02	DIGITAL MARKETING	Contact Hour per Week: 6

OBJECTIVES

- i. To assess the evolution of digital marketing
- ii. To appraise the dimensions of online marketing mix
- iii. To infer the techniques of digital marketing
- iv. To analyse online consumer behaviour
- v. To interpret data from social media and to evaluate game based marketing

COURSE OUTCOMES:

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

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

UNIT I Introduction to Digital Marketing: (18 hours)

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 limitations – Factors for success of digital marketing.

UNIT II Online marketing mix: (18 hours)

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 – Distribution and implication on online marketing mix decisions.

UNIT III Digital media channels: (18 hours)

Digital media channels – Search engine marketing – EPR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Face book, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

UNIT IV Online consumer behavior: (18 hours)

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: (18 hours)

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Face book,

Twitter, YouTube, Slide Share, P interest, Instagram, Snap chat and LinkedIn – 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 –Gamification and game based marketing – Benefits.

TEXT BOOKS

1. Puneet Singh Bhatia,(2019) “Fundamentals of Digital Marketing”, 2ndEdition, 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” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

REFERENCE BOOKS:

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” 2ndEdition, Oxford University Press, London.

WEB REFERENCES

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	M	M	M
CO4	S	S	S	S	S
CO5	S	S	M	M	M

S- Strong; **M-**Medium.

SEMESTER - I

Core - III	M.Com.	Credits: 4
Course Code – M23PCM03	BANKING AND INSURANCE	Contact Hour per Week: 6

OBJECTIVES

- i. To understand the evolution of new era banking
- ii. To explore the digital banking techniques
- iii. To analyse the role of insurance sector
- iv. To evaluate the mechanism of customer service in insurance and the relevant regulations
- v. To analyses risk and its impact in banking and insurance industry

COURSE OUTCOMES:

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

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

UNIT I INTRODUCTION TO BANKING: (18 hours)

Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - 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: (18 hours)

Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Crypto currencies - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Cloud banking - Meaning - Benefits in switching to Cloud Banking

UNIT III INDIAN INSURANCE MARKET: (18 hours)

Definition and Functions of Insurance – Insurance Contract – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

UNIT IV CUSTOMER SERVICES IN INSURANCE: (18 hours)

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service- Ethical Behaviour in Insurance – Grievance

Redressal System in Insurance Sector – Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V RISK MANAGEMENT:

(18 hours)

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

TEXT BOOKS

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, NewYork (US).

REFERENCE BOOKS:

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.

WEB REFERENCES

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20OB.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20OB.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	M	M	M
CO4	M	S	M	S	S
CO5	S	S	S	M	M

S- Strong; **M-**Medium.

SEMESTER - I

Elective – I A	M.Com.	Credits: 3
Course Code – M23PCME01	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Contact Hour per Week: 6

OBJECTIVES

- i. To become familiar with various Investment avenues and Portfolio Construction
- ii. To understand the Equity Shares, Preference Shares and Bonds valuation models
- iii. To learn about long-term and short-term investment analysis tools.
- iv. To Analyze with Portfolio theories.
- v. To gain knowledge in Portfolio performance methods.

COURSE OUTCOMES:

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

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

UNIT I Investment and Portfolio Management: (18 hours)

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: (18 hours)

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 – 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: (18 hours)

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 – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV Efficient Market Hypothesis : (18 hours)

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: (18 hours)

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.

TEXT BOOKS

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

REFERENCE BOOKS:

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
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi.

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1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	M
CO2	M	M	M	M	S
CO3	M	S	M	M	M
CO4	M	S	M	S	S
CO5	M	S	M	M	M

S- Strong; **M-**Medium.

SEMESTER - I

Elective – I B	M.Com.	Credits: 3
Course Code – M23PCME02	OPERATIONS RESEARCH	Contact Hour per Week: 6

OBJECTIVES

- i. To outline the fundamentals of Operations Research
- ii. To use OR models for problem solving
- iii. To examine the role of sequencing and game theory
- iv. To design and apply network analysis
- v. To apply modeling techniques

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the knowledge of OR fundamentals	K1
CO2	Discover models for problem solving	K4
CO3	Estimate sequencing and game theory	K5
CO4	Apply network analysis to enhance effectiveness	K3
CO5	Understand the models for decision making	K2

UNIT I Introduction and Linear Programming Problem: (18 hours)

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: (18 hours)

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: (18 hours)

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 (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT IV Replacement and Network Analysis (18 hours)

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

UNIT V Decision Tree Analysis and Queuing Theory: (18 hours)

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.

TEXT BOOKS

1. Gupta P.Kand Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand,Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, NewDelhi.
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)

REFERENCE BOOKS:

1. TulsianP.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 LearningApproach”, New Age Publications, Chennai.
4. Rina Rani Rath,(2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

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- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	M
CO2	S	S	M	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S- Strong; **M**-Medium.

SEMESTER - I

Elective – II A	M.Com.	Credits: 3
Course Code – M23PCME03	LABOUR LAWS	Contact Hour per Week: 6

OBJECTIVES

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

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO2	Understand the various provisions of the Factory's Act and Equal Remuneration Act	K2
CO3	Assess provisions relating to the workmen's compensations and state insurance.	K5
CO4	Examine provisions relating to payment of wages and minimum wages.	K4
CO5	Identify the provisions of provident fund, gratuity and bonus schemes.	K3

UNIT I Introduction and The Trade Unions Act, 1926: (18 hours)

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 – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II The Factories Act, 1948 and Equal Remuneration Act, 1976: (18 hours)

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – 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.

UNIT III The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948: (18 hours)

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – 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: (18 hours)

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 – 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: (18 hours)

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 - Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus.

TEXT BOOKS

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

REFERENCE BOOKS:

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.

WEB REFERENCES

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	M	M	S	M	S
CO4	M	M	S	S	M
CO5	M	M	S	S	S

S- Strong; **M-**Medium.

SEMESTER - I

Elective – II B	M.Com.	Credits: 3
Course Code – M23PCME04	STRATEGIC HUMAN RESOURCE MANAGEMENT	Contact Hour per Week: 6

OBJECTIVES

- i. To appreciate the importance of HRM as a field of study and as a central management function.
- ii. To understand the implication of HRM on Government regulations and corporate decisions
- iii. To analyse the key elements of the HR functions
- iv. To gain knowledge about the elements key concepts and terminology of HRM
- v. To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Comprehend the fundamentals of strategic Human Resource Management	K1
CO2	Recognise the conceptual framework of strategic Human Resource Management	K4
CO3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3
CO4	Assess drafting of HR policies	K5
CO5	Explore the latest trend in the strategic Human Resource Management.	K2

UNIT I Introduction to SHRM: (18 hours)

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: (18 hours)

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: (18 hours)

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies.

UNIT IV Human Resource Policies: (18 hours)

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment.

UNIT V Latest trends in Strategic HRM: (18 hours)

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.

TEXT BOOKS

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.

REFERENCE BOOKS:

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

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1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S
CO5	M	M	S	S	S

S- Strong; **M-**Medium.

SEMESTER - II

Core - IV	M.Com.	Credits: 4
Course Code - M23PCM04	STRATEGIC COST MANAGEMENT	Contact Hour per Week: 5

OBJECTIVES

- i. To analyse the aspects of strategic and quality control management
- ii. To analyse and select cost control techniques
- iii. To apply activity based costing for decision making
- iv. To utilise transfer pricing methods in cost determination
- v. To apply cost management techniques in various sectors

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the strategic cost management and QC	K2
CO2	Choose the appropriate technique for cost control	K1
CO3	Utilise activity based costing in practice	K3
CO4	Discover transfer pricing methods	K5
CO5	Build cost structure for Agriculture and IT sector	K4

UNIT I Introduction to Strategic Cost Management: (15 hours)

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 – Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II Cost Control and Reduction: (15 hours)

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.

UNIT III Activity Based Cost Management: (15 hours)

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

UNIT IV Transfer Pricing: (15 hours)

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:
(15 hours)**

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.

TEXT BOOKS

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 PerformanceEvaluation”, 1stEdition, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

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.

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1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20im pact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management- Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	S	S	S	M

S- Strong; **M-**Medium.

SEMESTER - II

Core - V	M.Com.	Credits: 4
Course Code - M23PCM05	CORPORATE ACCOUNTING	Contact Hour per Week: 5

OBJECTIVES

- i. To understand the accounting treatment for issue of shares
- ii. To determine profits for fire and marine insurance
- iii. To prepare consolidated financial statements
- iv. To account for price level changes
- v. To adopt financial reporting standards

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the Financial Statements of companies as per schedule III of Companies Act, 2013	K1
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K4
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.	K3
CO4	Assess contemporary accounting methods	K5
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K2

UNIT I Issue of Shares and Final Accounts of Companies: (18 hours)

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: (18 hours)

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: (18 hours)

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: (18 hours)

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

UNIT V Financial reporting:**(18 hours)**

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.

Question pattern: Theory: 20%; Problems: 80%**TEXT BOOKS**

1. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I &II”, 1st 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. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

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.

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3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
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MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; **M-**Medium.

SEMESTER - II

Core - VI	M.Com.	Credits: 4
Course Code - M23PCM06	SETTING UP OF BUSINESS ENTITIES	Contact Hour per Week: 4

OBJECTIVES

- To understand the startup landscape and its financing
- To analyse the formation and registration of Section 8 company
- To outline the concept of LLP and business collaboration
- To understand the procedure for obtaining registration and license
- To create awareness about the legal compliances governing business Entities

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Assess the various avenues of acquiring finance to setup a business entity	K5
CO2	Recall the legal requirements for Section 8 Company	K1
CO3	Understand the proceedings for LLP and joint venture	K2
CO4	Describe the registration and licensing procedure	K4
CO5	Examine the compliance of regulatory framework	K3

UNIT I Startups in India:

(12 hours)

Types of business organisations – Factors governing selection of an organisation - Startups - Definition of a Startup – Startup India policy – Funding support and incentives – Exemptions for startups – Life cycle of a Startup – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks

UNIT II Not-for-Profit Organisations:

(12 hours)

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.

UNIT III Limited Liability Partnership and Joint Venture: (12 hours)

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 –Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV Registration and Licenses:

(12 hours)

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN –TAN – Persons liable to apply for TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT V Environmental Legislations in India: (12 hours)

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 - Powers and Functions of Boards - Prevention and Control of Water Pollution - The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards - Powers And Functions - Prevention and Control of Air Pollution.

TEXT BOOKS

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.

REFERENCE BOOKS:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA

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2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	M	S
CO5	S	S	S	S	S

SEMESTER - II

Elective – III A	M.Com.	Credits: 3
Course Code – M23PCME05	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	Contact Hour per Week: 4

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

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Apply the concepts of business ethics in practice	K3
CO2	Recall the ethical decision making by applying various theories	K1
CO3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO4	Demonstrate the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K4

UNIT I Introduction to Business Ethics: (12 hours)

Business Ethics - n Meaning and Definition of 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: (12 hours)

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: (12 hours)

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 - Insider trading. 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.

UNIT IV Corporate Sustainability: (12 hours)

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context. Principles of Sustainable Development: Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V Sustainability Reporting: (12 hours)

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.

TEXT BOOKS

1. Muraleedharan K P and Satheesh E K (2021), "Fernando's Business Ethics and Corporate Governance", 3rd Edition., Pearson India Education 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. Khanka S S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1st Edition, S. Chand & Co. Ltd., New Delhi

REFERENCE BOOKS:

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

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1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	M	S	S	M	S
CO5	M	S	S	S	S

S- Strong; **M-**Medium.

SEMESTER - II

Elective – III B	M.Com.	Credits: 3
Course Code – M23PCME06	AUDIT AND DUE DILIGENCE	Contact Hour per Week: 4

OBJECTIVES

- i. To understand different types of audit.
- ii. To gain knowledge on secretarial audit.
- iii. To understand the basics of due diligence.
- iv. To analyse different types of due diligence.
- v. To understand due diligence for takeovers and due diligence report.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Analyse different types of audit	K3
CO2	Assess the provisions relating to secretarial audit	K4
CO3	Recall the basics of due diligence	K1
CO4	Evaluate the various types of due diligence	K5
CO5	Examine due diligence for take over and prepare due diligence report	K2

UNIT I Introduction to Audit:

(12 hours)

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:

(12 hours)

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 :

(12 hours)

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:

(12 hours)

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

UNIT V Due Diligence for Takeovers and Due Diligence Report : (12 hours)

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

TEXT BOOKS

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”, Blooms berry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

REFERENCE BOOKS:

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.

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1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	M
CO4	S	M	S	M	S
CO5	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER - II

Elective – IV A	M.Com.	Credits: 3
Course Code – M23PCME07	RURAL AND AGRICULTURAL MARKETING	Contact Hour per Week: 4

OBJECTIVES

- i. To understand the concepts of rural marketing and its environments.
- ii. To understand the buying behaviour of rural consumers
- iii. To gain knowledge on strategies relating to rural product, branding, packaging, etc.
- iv. To analyse the functioning of food processing industry including distribution and promotion in the rural market.
- v. To understand the principles and functioning of cooperative marketing

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the concepts of rural marketing	K1
CO2	Analyse the buying behaviour of rural consumers	K3
CO3	Appraise the strategies relating to rural product, branding, packaging, etc.	K5
CO4	Estimate the distribution and promotional mix in the rural market relating to food processing industry	K4
CO5	Understand the principles and functioning of cooperative marketing	K2

UNIT I Introduction to Rural marketing: (12 hours)

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: (12 hours)

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: (12 hours)

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

UNIT IV Food processing industry infrastructure in India: (12 hours)

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - 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 - Rural promotion mix - challenge in rural markets.

UNIT V Cooperative marketing: (12 hours)

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.

TEXT BOOKS

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. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021),"RuralMarketing in India: Texts and Cases", Atlantic Publishers and Distributors Pvt Ltd, Chennai

REFERENCE BOOKS:

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

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1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; **M-**Medium.

SEMESTER - II

Elective – IV B	M.Com.	Credits: 3
Course Code – M23PCME08	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES

- i. To identify the primary differences between logistics and supply chain management
- ii. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- iii. To evaluate the management components of supply chain management
- iv. To analyse the tools and techniques applied in implementing supply chain management.
- v. To create awareness about the professional opportunities in supply chain management.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the concepts and features of SCM	K1
CO2	Assess global and Indian perspectives of SCM	K4
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K2
CO4	Explain the strategic warehousing for SCM including global level	K3
CO5	Assess the role of internet in SCM	K5

UNIT I Supply Chain Management:

(12 hours)

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:

(12 hours)

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:

(12 hours)

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: (12 hours)

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: (12 hours)

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.

TEXT BOOKS

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

REFERENCE BOOKS:

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

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1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	M
CO2	M	M	M	M	S
CO3	S	S	S	M	M
CO4	M	M	M	S	M
CO5	S	M	M	S	S

S- Strong; **M-**Medium.

SEMESTER - II

SEC -1	M.Com.	Credits: 2
Course Code - M23PCMS01	TOURISM MANAGEMENT	Contact Hour per Week: 2

OBJECTIVES

- i. To understand the basics of Entrepreneurship
- ii. To comprehend the role of creativity and innovation

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basics of Entrepreneurship	K1
CO2	Comprehend the role of creativity and innovation	K2
CO3	Create a feasibility report in Tourism	K5
CO4	Explore the funding options for Entrepreneurship	K3
CO5	Handle growth in Tourism Entrepreneurship	K4

UNIT I Entrepreneurship (6 hours)

Theories & Approaches; Types of Entrepreneurs- Entrepreneurial Motivation – Entrepreneurial Climate- Myths about Entrepreneurship - Role of Entrepreneurship in Economic Development.

UNIT II Creativity & Innovation (6 hours)

Process of Creativity-Roadblocks for Creativity-Innovation-Types of Innovation- Role of Creativity & Innovations in Travel & Tourism Businesses-Contemporary Trends

UNIT III Entrepreneurship in Tourism: (6 hours)

Opportunity Identification –Sources of Ideas- New Product Development -Business Plan - Feasibility Report – Technical Feasibility vs. Economic Viability

UNIT IV Funding Options: (6 hours)

Sources of Finance for Tourism Enterprises, Subsidies & Incentives - Promotion and Development of Tourism - Institutional Framework - Venture Creation-Forms Of Organization- Management

UNIT V Managing Growth: (6 hours)

Business Integration – Diversification-Mergers & Acquisitions-Business Failure-Causes for failure-Revival of Sick Enterprises-Strategies for revival-Women Empowerment in Tourism.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Tourism Entrepreneurship – Review and Future Directions	<u>Sølvi Solvoll Gry Agnete Alsos & Oxana Bulanova</u>	Taylor and Francis	2015

REFERENCE BOOK:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Tourism and Entrepreneurship	Jovo Ateljevic, Stephen J	Elsevier	2018

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	S	S	M	S	S
CO5	S	M	S	M	M

S- Strong; **M-**Medium.

SEMESTER – II

E.C.C.	M.Com.	Credits: 2
Course Code – M23PHR01	HUMAN RIGHTS	Contact Hour per Week: 2

OBJECTIVES

- i. To provides knowledge on the different aspects of human rights
- ii. To understand the Classification of Human Rights
- iii. To acquire competent knowledge about Women and Children rights
- iv. To know the Rights of Labour
- v. To get knowledge on consumer redressal mechanism.

UNIT - I: Introduction to Human Rights

(6 hours)

Human Rights: Meaning – Definitions – Origin and Growth of Human Rights in the World – Need and types of Human Rights – Theories of Human Rights – UNHRC (United Nations Human Rights) – Human Rights in India – Duties and Responsibilities of Indian Citizens.

UNIT - II: Classification of Human Rights

(6 hours)

Right to Liberty – Right to Life – Right to Equality – Right to dignity – Right to against Exploitation – Educational Rights – Cultural Rights – Economic Rights – political Rights – Social Rights.

UNIT - III: Rights of Women and Children

(6 hours)

Rights of Women – Female feticide and Infanticide and selective abortion – Physical assault and sexual harassment – Domestic Violence – Violence at work place – Remedial Measures. Rights of Children – Protection rights - Survival rights – Participation rights – Development rights – Role of UN on convention on rights of children.

UNIT – IV: Multi-Dimensional aspects of Human Rights

(6 hours)

Labour rights – Bodend Labour – Child Labour – Contract Labour – Migrant Labour – Domestic Women Labour – Gender Equity – Rights of Ethnic refugees – Problems and remedies – Role of trade union in protecting the unorganized labourers.

UNIT – V: Grievance and Redressal Mechanism**(6 hours)**

Redressal Mechanism at national level – Structure and functions of National and State level human Rights Commission – Constitutional remedies – Public Interest Litigation (PIL) – Protection of Human Rights Act 1993.

TEXT BOOKS

S. No	Title of the Book	Author	Publishing Company	Year
1.	Human Rights in a post Human World	Upendra Baxi	Cambridge university Press, New Delhi	2007
2.	Human Rights in India	Asish Kumar Das and Prasant Kumar Monaty	Sarup and Sons, New Delhi	2007
3.	Human Rights Social justice and political change	Bani Bargohain	Kanishka publishers and distributors, New Delhi	2007
4.	Human Rights and Development Issues	G. Velan	Ambala Cantt	2008
5.	Human rights Theory and Practice	P. K. Meena	Murali lal and Sons, New Delhi	2008

REFERENCE BOOK:

S. No	Title of the Book	Author	Publishing Company	Year
1.	Teaching of Human Rights	Barat Sergio and Swaronjali Ghosh	Dominant Publishers and distributors, New Delhi	2009

SEMESTER - III

Core - VII	M.Com.	Credits: 5
Course Code - M23PCM 07	TAXATION	Contact Hour per Week: 6

OBJECTIVES

- i. To identify deductions from gross total income and computation of income for different classes of assesses.
- ii. To understand the procedure for filing of returns and tax planning.
- iii. To analyse the structure on international business taxation.
- iv. To assess Goods and Services Tax and filing GST returns
- v. To compute customs duty as per Customs Act

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the provisions of income tax to determine taxable income	K1
CO2	Understand the tax returns and tax planning	K2
CO3	Estimate the nuances of international business taxation	K3
CO4	Apply the provisions of GST	K4
CO5	Discover the provisions of Customs Act	K5

UNIT – I: Assessment of persons (18 Hours)

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

UNIT – II: Tax Returns and Tax planning (18 Hours)

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 - Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion.

UNIT – III: International business taxation (18 Hours)

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 (18 Hours)

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III –Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Tax Invoice – Credit and Debit Notes -Input Tax Credit.

UNIT – V: Customs Act, 1962**(18 Hours)**

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.

TEXT BOOKS

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), Aadhya Prakashan, Prayagraj (UP).

REFERENCE BOOKS

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.

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1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Law_s.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	M	M	S	S	S
CO3	S	M	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium.

SEMESTER - III

Core - VIII	M.Com.	Credits: 4
Course Code - M23PCM08	RESEARCH METHODOLOGY	Contact Hour per Week: 6

OBJECTIVES

- i. To understand the fundamentals of research
- ii. To construct theoretical design and formulate hypotheses
- iii. To evaluate the data collection techniques
- iv. To perform parametric and non-parametric tests
- v. To enhance report writing skills and develop ethical conduct in research

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the research concepts and recognize the research problem	K1
CO2	Construct research hypothesis and determine the sample size	K5
CO3	Explain the appropriate method for data collection	K3
CO4	Interpret the results of statistical tests	K2
CO5	Discover research report avoiding plagiarism	K4

UNIT – I: Introduction to Research Methodology (18 Hours)

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

UNIT – II: Hypothesis Testing and Research Design (18 Hours)

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 (18 Hours)

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 (18 Hours)

Data Analysis: Simple correlation, Simple Regression, Chi-square, ANOVA, Multi-variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, (Simple problems)

UNIT – V: Preparation of Research Report**(18 Hours)**

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 – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Theory: 80%; Problems: 20%**TEXT BOOKS**

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & 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.

REFERENCE BOOKS

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 Parneet Rangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

TEXT BOOKS

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/in_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%2010%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan>.

Note: Latest edition of the books may be used**MAPPING WITH PROGRAMME SPECIFIC OUTCOMES**

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S

S- Strong; M-Medium

SEMESTER - III

Core - IX	M.Com.	Credits: 4
Course Code - M23PCM09	COMPUTER APPLICATIONS IN BUSINESS	Contact Hour per Week: 6

OBJECTIVES

- Introduce computer hardware to determine software compatibility.
- Recall types of computer systems.
- Learn forward data processing systems.
- Discuss the components of computer system.
- Impart knowledge about E-Commerce basic concepts, and security issues in the Internet

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Analyze the impact of hardware and software in business	K4
CO2	Recall the internet security aspects and e-business communication modes K1 &K2	K1
CO3	Explain the data processing systems.	K2
CO4	Summarize the key features of machine language and input, output devices	K3
CO5	Develop an application for a e-commerce business	K5

UNIT – I Types of computer systems

(18 Hours)

Types of computer systems–Micro, Mini, Mainframe and super computers –Analog, Digital and Hybrid computers –Business and Scientific computer systems –First, Second, Third and Fourth Generation computers–Laptop and Note book computers

UNIT – II Hardware and software

(18 Hours)

Hardware and software: Computer systems–Importance of Computers in business– data and information–Data processing, data storage and data retrieval capabilities–Computer applications in various areas of business–Computer related jobs in business–Recent developments in Hardware and software–Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband.

UNIT – III Data processing systems

(18 Hours)

Data processing systems-batch, online and real time system–Time-sharing–Multi programming and Multi-processing systems– Networking–Local area and wide area networks.

UNIT –IV Computer components**(18 Hours)**

Components of computer system – input, output and storage devices – Software– System software and application software programming languages–Machine languages– Assembly languages– High level languages– Flowchart–system flow chart and program flow charts – Steps in developing a computer program

UNIT –V E-Commerce**(18 Hours)**

E-commerce- Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I Way -- importance – kinds of e-commerce –Internet – Intranet-Extranet – email its uses and importance – World Wide Web sites.

REFERENCES BOOKS

1. Bajaj.K.K.“E-Commerce The Cutting Edge of Business” Eighth Edition, New Delhi McGraw Hill Publications Pvt.Ltd.2017.

2. Rajaraman.V “Essentials of E-Commerce Technology” Second Edition, New Delhi, PHI Learning Private Ltd, 2017.

3. Sanjeev,S “E-Commerce and Digital Models for Business” Third Edition, New Delhi, Arise Publishers and Distributors, 2015.

Related On line Contents

1 https://onlinecourses.swayam2.ac.in/nou21_cs05/preview

2. https://onlinecourses.swayam2.ac.in/nou22_cm07/preview

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S

S- Strong; M-Medium

SEMESTER - III

Core - X	M.Com.	Credits: 4
Course Code - M23PCM10	MARKETING OF SERVICES	Contact Hour per Week: 6

OBJECTIVES

- i. To learn distinctive features of services and key elements in services marketing
- ii. To provide insight into ways to improve service quality and productivity.
- iii. To understand marketing of different services in Indian context.
- iv. To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- v. To develop an understanding of the 'state of the art' of service management thinking.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the best practices of the Services Marketing	K1
CO2	Apply knowledge of Customer Relationship techniques in the corporate world.	K4
CO3	Analyze, interpret and solve problems in service Recovery.	K5
CO4	Perform lifelong learning and professional development to enrich the services marketing strategies.	K2
CO5	Acquaint students with the nature and forms of services and their marketing implications.	K3

UNIT I Introduction of Services Marketing (18 Hours)

Evolution and growth of the service sector – Coverage of services – Stages in the evolution of service marketing – The reasons for the growth of the service sector – Impact of social environment on the growth of service marketing – Significance of service marketing.

UNIT II Components of Service (18 Hours)

Definition of services – Components – Characteristics – Classification of services – Differences between goods and services – Factors to be considered in designing service process – Services marketing system – Service process planning – Blue printing – Components of service blue prints and its stages – Process layout out and its types.

UNIT III Service Marketing Mix (18 Hours)

Concept of service marketing mix – Definition and Characteristics – Components of service marketing mix – 7P's product in services, pricing in services, promotion, place, people, physical evidence and processes.

UNIT IV Service Quality**(18 Hours)**

Managing demand and supply and its strategies – Types of marketing in service firms – Internal marketing – External marketing – Service triangle – Relationship marketing – Quality of services and its dimensions – Gap analysis – Causes of customer gap.

UNIT V Service Excellence**(18 Hours)**

Marketing of financial services relating to banking and insurance services – Health services – Tourism services – Professional or Consultancy services – Telecommunication.

TEXT BOOKS

1. R Srinaivasan,(2016), “Services Marketing Indian Context”, Prentice Hall.
2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee and Gopal Das (2019), “Essentials of Services Marketing”, 3rd Edition, Pearson Education, New Delhi.
3. Valarie Zeithaml, D Gremler, et. al., “Services Marketing”, 4th Edition, TMH, New Delhi

REFERENCE BOOKS

1. James A Fitzmmons & Mona J Fitzmmons,(2004), “Service Management: operation, Strategy, Information Technology”, 5th Edition, TMH, New Delhi.
2. Ravi Sankar, (2002), “Services Marketing”, Excel Books, New Delhi
3. Lovelock Christopher H. Managing, “Services: Marketing Operations and Human Resources”, Englewood Cliffs, New Jersey, Prentice Hall Inc.

WEB REFERENCES:

<https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	M	M	M
CO4	S	S	S	S	S
CO5	S	S	M	M	M

S- Strong; M-Medium

SEMESTER – III

Elective – V A	M.Com.	Credits: 3
Course Code – M23PCME09	STRATEGIC MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES

- i. To understand strategic management and its levels and phases
- ii. To analyse the dynamics of competitive strategic management techniques
- iii. To familiarize with the business and functional level strategies
- iv. To gain knowledge on organisational and strategic leadership
- v. To apply latest concepts in strategy implementation and control

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Summaries strategic management principles at different levels and phases	K2
CO2	Discover the dynamics of competitive strategic management techniques	K5
CO3	Examine business and functional level strategies	K4
CO4	Identify strategic leadership and organisational skills	K3
CO5	Recall latest concepts in strategy implementation and control	K1

UNIT – I: Introduction to Strategic Management (12 Hours)

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 (12 Hours)

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:

UNIT – III: Different Levels of Strategies (12 Hours)

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 (12 Hours)

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 (12 Hours)

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

TEXT BOOKS

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.

REFERENCE BOOKS

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

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1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S

S- Strong; M-Medium

SEMESTER - III

Elective – V B	M.Com.	Credits: 3
Course Code – M23PCME10	INTERNATIONAL FINANCIAL MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES

- i. To understand the importance and nature of international flow of funds
- ii. To gain knowledge on the various features and transactions in the foreign exchange market
- iii. To analyse the techniques of international investment decisions for building a better portfolio
- iv. To understand the flow of funds in the international banks
- v. To become familiar with various international instruments

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the importance and nature of international flow of funds	K1
CO2	Estimate the fluctuations in exchange rate and impact on exchange markets	K5
CO3	Explain the techniques of international investment decisions for building a better portfolio	K3
CO4	Understand the flow of funds in the international banks	K2
CO5	Examine various international financial market instruments	K4

UNIT – I: International Financial Management (12 Hours)

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

UNIT – II: Foreign Exchange Market (12 Hours)

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 (12 Hours)

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

UNIT – IV: International Financial Decisions (12 Hours)

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 (12 Hours)

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB REFERENCES:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	M
CO2	M	M	M	M	S
CO3	M	S	M	M	M
CO4	M	M	M	S	S
CO5	M	M	M	M	M

S- Strong; M-Medium

SEMESTER - III

SEC - II	M.Com.	Credits: 2
Course Code – M23PCMS02	CAPITAL MARKET AND FINANCIAL SERVICES	Contact Hour per Week: 2

OBJECTIVES

- i. To acquire knowledge on Indian financial systems and its regulators
- ii. To gain knowledge on listing and trading securities, Risk management in BSE & NSE, Index management.
- iii. To understand leasing and hire purchase
- iv. To familiarize with credit rating and securitization
- v. To know Depositories & Contemporary Issues

COURSE OUTCOMES

On completion of this course, students will;

CO Number	CO Statement	Knowledge Level
CO1	Recall the Indian financial systems and its regulators	K1
CO2	Summarize the listing and trading securities, Risk management in BSE & NSE, Index management.	K2
CO3	Explain the leasing and hire purchase	K3
CO4	Prioritize the credit rating and securitization	K4
CO5	Estimate the depositories & contemporary Issues	K5

UNIT – I Indian Financial System: (6 Hours)

Securities Exchange Board of India, Role of Primary Market, Functions, Intermediaries, methods of floatation of capital - Investor protection in primary market - Recent trends in primary market. Secondary Market: Functions, intermediaries, Demutualization structure, Major stock exchanges in India.

UNIT – II Listing and trading of Securities: (6 Hours)

Listing requirements, procedure, fee- Listing conditions of BSE and NSE – Trading cycle: T+2, Pay in and Pay out, Bad Delivery, Short delivery, Auction, Clearing & Settlement: Different types of settlements -DEMAT settlement, Physical settlement, Institutional settlement and Funds settlement.

UNIT – III Leasing and Hire Purchase (6 Hours)

Lease and Hire purchase- – Meaning and Types of leasing – Legislative frameworks – Matters on Depreciation and Tax –Concepts and features – Tax and Depreciation implications Microfinance: Consumer Credit - Factoring and Forfaiting.

UNIT – IV Credit rating & Securitization: (6 Hours)

Credit rating: Definition and meaning- Process of credit rating of financial instruments - Rating methodology - Rating agencies – Rating

symbols of different companies. Legislative framework guiding the CRAs. Securitization: Meaning-Features Benefits of Securitization – Issues in Securitization.

UNIT – V Depositories & Contemporary Issues (6 Hours)

Depository services - Role of depositories - Advantages of depository system – NSDL and CDSL - Depository participants and their role- Stock Broking Services including SEBI guidelines - Contemporary developments in capital market performance and implication of securitization in Indian scenario.

TEXT BOOKS

1. Carow, K. A., & Heron, R. A. (2002). Capital market reactions to the passage of the Financial Services Modernization Act of 1999. The Quarterly Review of Economics and Finance.
2. Khan M.Y, Financial Services, 8th edition, McGraw Hill ,2015,.
3. Mensah, Y. M., & Werner, R. H. (2008). The capital market implications of the frequency of interim financial reporting: an international analysis. Review of Quantitative Finance and Accounting.
4. Micu, I., & Micu, A. (2016). Financial technology (Fintech) and its implementation on the Romanian non-banking capital market. SEA-Practical Application of Science.

REFERENCES BOOKS

1. Stiglitz, J. E. (2000). Capital market liberalization, economic growth, and instability. World development.
2. K Sasidharan, Alex. K Mathews, Financial Services and System, Tata McGraw Hill, 2008.
3. Jeff Madura, Financial Institutions and Markets, 10thEdition, Cengage Learning,2014.
4. Stephen Cecchetti, Kermit Schoenholtz, Money, Banking and Financial Markets, 4thedition, McGraw-Hill Education, 2014.
5. MadhuVij, Swati Dhawan , Merchant Banking and Financial Services, 1st edition, McGraw Hill, 2011.
6. Tripathy, NaliniPrava, Financial Services, PHI, Learning Pvt. Ltd. NISM-Series-VI Depository Operation Exam Work Book, 2007.

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	M	S
C02	S	S	S	S	M
C03	S	S	S	M	S
C04	S	S	S	S	S
C05	S	S	M	M	M

S- Strong; M-Medium

SEMESTER – III

Internship	M.Com.	Credits: 2
Course Code - M23PCMIS01	INTERNSHIP	

Objective

- i. To facilitate the students gives optimum exposure on the practical aspects in Industries.

Internship

Internship training (Minimum two weeks period) is mandatory for all the PG programmes during first year vacation period.

The Internship training should be valued for 100 marks by an External examiner; however the Viva-Voce examination should be conducted by the internal examiner / guide/ teacher concerned.

1. The Internship training Report may consist of minimum of 30 pages.
2. The candidate has to submit the Internship training Report 20 days before the commencement of the III Semester Examinations.

SEMESTER - IV

Core - XI	M.Com.	Credits: 4
Course Code – M23PCM11	CORPORATE AND ECONOMIC LAWS	Contact Hour per Week: 6

OBJECTIVES

- i. To analyse current and capital account transactions and dealings in foreign currency under FEMA.
- ii. To understand unethical competitive practices and forums for Redressal of consumer disputes under Competition Act and Consumer Protection Act.
- iii. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act.
- iv. To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act.
- v. To explain the registration and related procedures under Real Estate Act

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall important provisions of FEMA	K1
CO2	Discover the provisions of the Competition Act, 2002 and Consumer Protection Act	K5
CO3	Summaries the process relating to obtaining copyrights and patents.	K2
CO4	Analyse the provisions of Money Laundering Act	K3
CO5	Analyse the provisions relating to regulation of real estate	K4

UNIT – I: Introduction to Foreign Exchange Management Act, 1999 (18 Hours)

Foreign Exchange Management Act, 1999: Introduction –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.

UNIT – II: Competition Act, 2002 and Consumer Protection Act, 2019 (18 Hours)

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

UNIT – III: Law relating to intellectual property rights (18 Hours)

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. 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.

UNIT – IV: Prevention of Money Laundering Act, 2002 (18 Hours)

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 (18 Hours)

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.

TEXT BOOKS

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

REFERENCE BOOKS

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. AhujaV.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

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1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S
CO2	M	M	S	S	M
CO3	M	M	S	M	M
CO4	M	M	S	S	S
CO5	M	M	S	M	M

S- Strong; M-Medium

SEMESTER - IV

Core - XII	M.Com.	Credits: 4
Course Code – M23PCM12	HUMAN RESOURCE MANAGEMENT	Contact Hour per Week: 6

OBJECTIVES

- To embark importance of HRM role, functions and need
- To assimilate theoretical and practical implications of HRP
- To critically use appropriate training tools
- To analyze and implement an effective performance management
- To extrapolate and design compensation management techniques

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall understanding of HRM policies and importance.	K1
CO2	Understand the appropriate HRP in workplace.	K2
CO3	Analyse the feasible Training method and manage career progressions.	K3
CO4	Demonstrate managing performance of human resources.	K4
CO5	Design and justify compensation framework.	K5

UNIT – I Introduction: (18 Hours)

Introduction of Human Resource Management : Importance of Human Resources, Definition and Objectives -Qualities of a good HR manager – Growth of Human Resource Management in India -Functions of Human Resource Management - Human Resource Policies: Need, type and scope, Human Resource Accounting and Audit.

UNIT – II Human Resource Planning (HRP): (18 Hours)

Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description, Job Specification and Succession Planning - Recruitment and selection: Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods, Recruitment and Social Media Placement.

UNIT – III Training, Development & Career Management: (18 Hours)

Importance and benefits of Training and Development, Types of Training Methods, Executive Development Programs, Concept and process of Career Management; Competency mapping, Knowledge Management & Talent Management.

UNIT – IV Performance Management: (18 Hours)

Importance, process and Methods: Ranking, rating scales, critical incident method, Removing subjectivity from evaluation, MBO as a method of appraisal, Performance Feedback, Online PMS. Human Resource

Information System; International Human Resource Management; Cross cultural diversity management; Hybrid work culture; work-life balance; Quality of work-life; HR Analytics.

UNIT – V Compensation Management: (18 Hours)

Wage and Salary Administration: Job Evaluation, Calculation of Wage, Salary, Prerequisites, Compensation Packages, Cost of Living Index and Calculation of Dearness Allowance, Rewards and Incentives; ESOP-Financial and non-financial incentives, Productivity-linked Bonus, Compensation Criteria, Rewards and Recognition.

REFERENCES BOOKS

1. Ashwathappa, K., Human Resource Management, 9th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2021.
2. Ivancevich, J. M., Human Resource Management, 12th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2020.
3. Gary Dessler & Biju Varrkey, Human Resource Management, 16th Edition, Pearson India Pvt. Ltd., 2020.
4. DeCenzo, D. A., Robbins S. P., Susan L Verhulst, Human Resource Management, 11th Edition, Wiley India Pvt. Ltd., 2015.
5. Leigh Thompson, Making the team, A guide for Managers, Pearson, 6th Edition 2019.
6. Gary Dessler, Fundamentals of Human Resource Management, Pearson, 4th Edition 2017.

READING LIST

- <https://businessjargons.com/performance-management.html>
- <https://www.hr-guide.com/data/G400.htm>
- <https://www.managementstudyguide.com/training-development-hr-function.htm>
- <https://www.tandfonline.com/toc/rijh20/current>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S- Strong; M-Medium

SEMESTER - IV

Core - X	M.Com.	Credits: 4
Course Code – M23PCM13	INTERNATIONAL BUSINESS	Contact Hour per Week: 6

OBJECTIVES

- i. To understand the concepts of International Business and International Business Environment
- ii. To analyse the different theories of International Business.
- iii. To understand the legal procedures involved in International Business.
- iv. To evaluate the different types of economic integrations.
- v. To analyse the operations of MNCs through real case assessment.

COURSE OUTCOMES:

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

CO 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	Estimate the different types of economic integrations.	K5
CO5	Identify the operations of MNCs through real case assessment	K3

UNIT I Introduction to International business International Business (18 Hours)

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 - Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT II Theoretical Foundations of International business Theoretical Foundations of International Business: (18 Hours)

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 (18 Hours)

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: (18 Hours))

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: (18 Hours)

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.

TEXT BOOKS

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

REFERENCE BOOKS:

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

WEB REFERENCES:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-DrNeha-Yajurvedi.pdf> Note:

Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium

SEMESTER-IV

Core Project	M.Com.	Credits: 3
Course Code: M23PCMPR1	PROJECT	Contact Hour per Week: 6

OBJECTIVE:

The primary objective of project is to provide an opportunity to our students to make an intensive study of practical aspects of functional areas of management viz., Marketing Management, Financial Management, Human Resource Management, Banking and Insurance so on to sharpen their conceptual, analytical and problem solving skills.

PROJECT:

The following guidelines to be followed for the Project with Viva-voce: The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/ teacher concerned.

1. The Project Report may consist of minimum of 60 pages.
2. The candidate has to submit the Project Report 10 days before the commencement of the IV Semester Examinations.

A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

SEMESTER - IV

Elective-VI A	M.Com.	Credits: 3
Course Code – M23PCME11	ORGANISATIONAL BEHAVIOUR	Contact Hour per Week: 4

OBJECTIVES

- i. To understand the various aspects of human behavior at work.
- ii. To understand the role of motivation and job satisfaction in organisational commitment.
- iii. To analyse different forms of organizational structure and contemporary communication tools.
- iv. To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
- v. To gain knowledge on recent trends in organizational change and development.

COURSE OUTCOMES:

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

CO 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 organisational climate.	K4
CO4	Understand the interpersonal transactions at workplace.	K2
CO5	Recall the various OB models for change management and development in the organization.	K1

UNIT – I: Introduction to Organizational Behaviour and Learning (12 Hours)

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 (12 Hours)

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

UNIT – III: Organisational structure and Communication (12 Hours)

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 (12 Hours)

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 (12 Hours)

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

TEXT BOOKS

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.

REFEREBCCE BOOKS

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

WEB REFERENCES:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scor1
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/e stools/file/Chapter%202.pdf>

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S
C02	S	S	S	S	M
C03	S	S	M	S	S
C04	S	S	S	S	S
C05	S	S	M	S	S

S- Strong; M-Medium

SEMESTER - IV

Elective-VI B	M.Com.	Credits: 3
Course Code – M23PCME12	INSOLVENCY LAW AND PRACTICE	Contact Hour per Week: 4

OBJECTIVES

- i. To gain knowledge on Insolvency and Bankruptcy Code.
- ii. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
- iii. To understand the legal, procedural and practical aspects of Insolvency and its resolution
- iv. To analyse cross border insolvency laws and insolvency resolution
- v. To evaluate code of conduct laid down for Insolvency practitioners

COURSE OUTCOMES:

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

CO 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	K4
CO3	Describe the legal provisions of Liquidation of Corporate Person, Companies and Adjudication	K3
CO4	Summarise the provisions relating to Cross Border Insolvency	K2
CO5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K5

UNIT I Introduction to Insolvency and Bankruptcy Code (12 hours)

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

UNIT II Corporate Insolvency Resolution Process (12 hours)

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; (12 hours)

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;

UNIT IV Cross Border Insolvency (12 hours)

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; 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 (12 hours)

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

TEXT BOOKS

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.

REFERENCE BOOKS

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

WEB REFERENCES:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	S
CO5	S	S	M	M	M

SEMESTER – IV

SEC: 3	M.Com.	Credits: 2
Course Code: M23PCMS03	RETAIL MANAGEMENT	Contact Hour per Week: 2

OBJECTIVES:

- i. To provides the learner a good understanding of retail growth in India.
- ii. To help the post graduates to explore knowledge in Merchandise pricing, Retail loss prevention and Retail relationship.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the various characteristics of retail marketing, merchandising, store operation and retail relationship.	K1
CO2	Recognize functions, importance of retailing, stores location, evaluation of merchandising, store location analysis and essentials of retailing relationships.	K2
CO3	Apply principle of retailing, stores management, merchandise pricing strategies and customer services.	K5
CO4	Analyzing the growth and losses of retailing business.	K4
CO5	Explain the retail store location, merchandise performance and kinds of retails theft.	K3

Unit – I: Retailing.

(6 hours)

Retailing – Characteristics – Functions - Importance - Challenges - types of Retailers– Principles – Reasons for Retail Growth in India.

Unit – II: Store Location and Administration.

(6 hours)

Store Location – Importance – Stages – Classification of stores location -Errors in store location – Recent trends in store location - Evaluating Specific areas for locations.

Unit – III: Retail Merchandising.

(6 hours)

Retail Merchandising- factors affecting the merchandising function- merchandiser role and responsibilities- buyer role and responsibilities – concept of Life Style Merchandising. Retail Pricing-concept of retail price-elements- determining the price-retail pricing policies.

Unit – IV: Retail Store Operations.**(6 hours)**

Retail Store Operations-Key roles in a store environment - customer service - components of retail operations - Store Administration and management of the Premises - Retail loss prevention – Responsibilities – Essentials.

Unit – V: Retailing Relationship.**(6 hours)**

Retailing Relationship – Essentials – Customer Services – Areas to develop customer services – Retailing through internet- Traditional Retailing.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Retail Management	Dr.Harjit Singh	Sultan Chand & Sons.	2018

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Retail Management	Hasty and Reardon	McGraw-Hill	2020
2	Retailing	Lucas, Bush and Gresham	Houghton Mifflin – AIPD, India	2021

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	M

S- Strong; **M**-Medium.