



MOTHER TERESA WOMEN'S UNIVERSITY

KODAIKANAL - 624101



Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System for all Post – Graduate Courses including Lab Hours

First Year – Semester – I

Part	List of Courses	Credits	No. of Hours
	Core – I	5	7
	Core – II	5	7
	Core – III	4	6
	Elective – I	3	5
	Elective – II	3	5
		20	30

Semester-II

Part	List of Courses	Credits	No. of Hours
	Core – IV	5	6
	Core – V	5	6
	Core – VI	4	6
	Elective – III	3	4
	Elective – IV	3	4
	Skill Enhancement Course [SEC] – I	2	4
		22	30

Second Year – Semester – III

Part	List of Courses	Credits	No. of
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			Hours
	Core – VII	5	6
	Core – VIII	5	6
	Core – IX	4	6
	Core (Industry Module) – X	5	6
	Elective – V	3	3
	Skill Enhancement Course – II	2	3
	Internship / Industrial Activity [Credits]	2	-
		26	30

Semester-IV

Part	List of Courses	Credits	No. of Hours
	Core – XI	5	6
	Core – XII	5	6
	Project with VIVA VOCE	7	10
	Elective – VI (Industry Entrepreneurship)	3	4
	Skill Enhancement Course – III / Professional Competency Skill	2	4
	Extension Activity	1	-
		23	30

Total 91 Credits for PG Courses**DEPARTMENT OF COMMERCE****M.COM. GENERAL**

Curriculum Framework, Syllabus, and Regulations

**(Based on TANSCHS Syllabus under Choice Based
Credit System - CBCS)**



(For the candidates to be admitted from the Academic Year 2023-24)

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MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL
DEPARTMENT OF COMMERCE
PROGRAMME NAME: M.COM.GENERAL (Choice Based Credit System)

1. About the Programme

The Two-year Programme in Commerce is intended for students who have completed the first degree Programme at University level, to get specialized knowledge in the areas of commerce and accountancy. The Programme is based on Choice Based Credit System that offers a wide range of Courses for keeping the students abreast with current knowledge in the field and shaping them as holistic personalities. The core and allied courses of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skills in application of computers in business for befitting the learners in better job positions.

2. Programme Educational Objectives (PEOs)

On completion of M.Com. Degree Programme, the students will be able to

PEO-1: become well-versed and competent in the core concepts of the Programme.

PEO-2: be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a dynamic environment on the Global map.

PEO-3: become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.

PEO-4: contribute to the creation, transmission and application of knowledge in the field of Commerce and other related fields adapting to a rapidly changing environment through lifelong learning.

PEO-5: become professional with integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels.

3. Programme Outcomes (POs)

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behaviour, computer applications, research, etc., to equip students with in-depth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

On completion of the Programme the students will be able to

PO1: Problem Solving Skill: Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.

PO2: Decision Making Skill: Foster analytical and critical thinking abilities for data-based decision-making.

PO3: Ethical Value: Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

PO4: Communication Skill: Ability to develop communication, managerial and interpersonal skills.

PO5: Individual and Team Leadership Skill: Capability to lead themselves and the team to achieve organizational goals.

PO6: Employability Skill: Inculcate contemporary business practices to enhance employability skills in the competitive environment.

PO7: Entrepreneurial Skill: Equip with skills and competencies to become an entrepreneur.

PO8: Contribution to Society: Succeed in career 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.

4. Programme Specific Outcomes(PSOs)

On completion of the Programme, the students will be able to

PSO1 – Placement: Demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 – Entrepreneur: Emerge as 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 complies with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World: Come out as ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society: Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

5. Eligibility

A candidate who has passed any one of the following degree Programmes of this University or any other University accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com Programme:

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com. (Corporate Secretary ship), BCS, B.A. (Corporate Secretary ship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

6. General Guidelines for PG Programme

- i. **Duration:** The programme shall extend through a period of 4 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. **Medium of Instruction:** English

7. **Evaluation (25+75):** Evaluation of the candidates shall be through Internal Assessment and External Examination for Theory and Practical.

7.1. Evaluation Pattern

EVALUATION PATTERN		Maximum Marks (Theory & Practical)	Minimum Marks (Theory & Practical)
Internal Evaluation	Continuous Internal Assessment Test	25 Marks	13 Marks
	Assignments / Snap Test / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination-Theory and Practical	75 Marks	38 Marks
Total		100Marks	50 Marks

***Minimum credits required to pass: 91**

7.2. Internal Assessment-CIA

There shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a maximum of 25 marks. The duration of each test shall be one / one and a half hour.

7.3. Written Examination Question Paper Pattern: Theory Paper (Bloom's Taxonomy based)

(Common for all PG Programmes)

Intended Learning Skills	Maximum 75 Marks Passing Minimum: 50% Duration: Three Hours
Memory Recall / Example/ Counter Example / Knowledge about the Concepts/Understanding	Part-A (10x 2 = 20 Marks) Answer ALL questions Each Question carries 2 marks
	Two questions from each UNIT Question 1 to Question 10
	Part – B (5 x 5 = 25 Marks) Answer ALL questions Each questions carries 5 Marks
Descriptions/ Application (problems)	Either-or Type Both parts of each question from the same UNIT Question 11(a) or 11(b) To Question 15(a) or 15(b)
	Part-C (3x 10 = 30 Marks) Answer any THREE questions Each question carries 10 Marks
Analysis /Synthesis / Evaluation	There shall be FIVE questions covering all the five units
	Question 16 to Question 20

*** Minimum credits required to pass: 91****Each question should carry the course outcome and cognitive level For instance,**

[CO1: K2] Question xxxx

[CO3: K1] Question xxxx

7.4. Methods of Assessment

METHODS OF ASSESSMENT	
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using / applying a concept learned in the classroom. Students must use their knowledge to determine an exact response.
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something into its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem – solving. Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills

8. Project

8.1. Project Report

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 40 typed pages in Times New Roman font with 1.5 line space.

8.2. Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

9. Conversion of Marks to Grade Points and Letter Grade**(Performance in a Course/Paper)**

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

10. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

11. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

12. Any Other Information

In addition to the above-mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

13. Faculty Course File

a.	Academic Schedule	q.	Laboratory Experiments related to the Courses
b.	Students Name List	r.	Internal Question Paper
c.	Time Table	s.	External Question Paper
d.	Syllabus	t.	Sample Home Assignment Answer Sheets
e.	Lesson Plan	u.	Three best, three middle level and three average Answer sheets
f.	Staff Workload	v.	Result Analysis (CO wise and whole class)
g.	Course Design (content, Course Outcomes (COs), Delivery method, mapping of COs with Programme Outcomes (POs), Assessment Pattern in terms of Revised Bloom's Taxonomy).	w.	Question Bank for Higher studies Preparation (GATE/Placement)
h.	Sample CO Assessment Tools	x.	List of mentees and their academic achievements
i.	Faculty Course Assessment Report (FCAR)		
j.	Course Evaluation Sheet		
k.	Teaching Materials (PPT, OHP etc.)		
l.	Lecture Notes		
m.	Home Assignment Questions		
n.	Tutorial Sheets		
o.	Remedial Class Record, if any		
p.	Projects related to the Course		

14. COMMON TEMPLATE FOR ALL PG PROGRAMMES AS PER TANSCH-2023-24

Semester-I	Credits	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester-IV	Credit	Hours
1.1.Core-I	5	7	2.1.Core-IV	5	6	3.1. Core-VII	5	6	4.1. Core-XI	5	6
1.2 Core-II	5	7	2.2 Core-V	5	6	3.2 Core-VIII	5	6	4.2 Core-XII	5	6
1.3 Core-III	4	6	2.3 Core – VI	4	6	3.3 Core – IX	5	6	4.3Project with viva voce	7	10
1.4 Discipline Centric Elective -I	3	5	2.4 Discipline Centric Elective – III	3	4	3.4 Core – X	4	6	4.4Elective - VI (Industry / Entrepreneurship) 20% Theory 80% Practical	3	4
1.5 Generic Elective-II	3	5	2.5 Generic Elective – IV	3	4	3.5 Discipline Centric Elective - V	3	3	4.5 Skill Enhancement course / Professional Competency Skill	2	4
			2.6 NME I	2	4	3.6 NME II	2	3	4.6 Extension Activity	1	
						3.7 Internship/ Industrial Activity	2	-			
	20	30		22	30		26	30		23	30
Total Credit Points -91											

15. Semester-wise Structure**M.Com. Programme Structure from the Academic Year 2023-2024 onwards****Semesterwise Structure**

Sl. No.	Course Code	Course Title	Credits	Hours			Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				L	T	P			
Semester I									
1	P23COT101	Core Theory-1: Business Finance	5	7	-	-	25	75	100
2	P23COT102	Core Theory-2: Marketing Management	5	7	-	-	25	75	100
3	P23COT103	Core Theory-3: Banking and Insurance	4	6	-	-	25	75	100
4	P23COE11A/ P23COE11B	Elective 1: 1A- Security Analysis and Portfolio Management / 1B - Operations Research	3	5	-	-	25	75	100
5	P23WSG101	Generic Course- Women Empowerment	3	5	-	-	25	75	100
		Total	20	30			-	-	500
Semester II									
6	P23COT204	Core Theory-4: Strategic Cost Management	5	6	-	-	25	75	100
7	P23COT205	Core Theory-5: Corporate Accounting	5	6	-	-	25	75	100
8	P23COT206	Core Theory-6: Setting up of Business Entities	4	6	-	-	25	75	100
9	P23COE22A/ P23COE22B	Elective 2 – 2A: Business ethics and Corporate sustainability / 2B: Audit and Due Diligence	3	4	-	-	25	75	100
10	P23CSG202	Generic Course - Cyber Security	3	4	-	-	25	75	100
11	P23COS201	NME-I-Skill	2	-	-	4	25	75	100

		Enhancement-I Fundamentals of Banking							
		Total	22	30			-	-	600
Semester III									
12	P23COT307	Core Theory-7: Taxation	5	6	-	-	25	75	100
13	P23COT308	Core Theory-8: Research Methodology	5	6	-	-	25	75	100
14	P23COP309	Core Theory-9: Computer Applications in Business	5	2	-	4	25	75	100
15	P23COT310	Core Theory-10: International Business	4	6	-	-	25	75	100
16	P23COE33A/ P23COE33B	Elective -3: 3A: Strategic Management / 3B: International Financial Management	3	3	-	-	25	75	100
17	P23CON301	NME II – Fundamentals of Marketing	2	-	-	3	25	75	100
18	P23COI301	Internship/Industrial Activity	2	-	-	-			100
		Total	26	30			-	-	700
Semester IV									
19	P23COT411	Core Theory-11: Business Environment	5	6	-	-	25	75	100
20	P23COT412	Core Theory-12: Financial Markets and Services	5	6	-	-	25	75	100
21	P23COPR41	Project with Viva	7	-	-	10	25	75	100
22	P23COE44A/ P23COE44B	Elective IVA- Organizational Behaviour (or) IV B - Insolvency Law and Practice	3	4	-	-	25	75	100
23	P23COS401	Skill Enhancement Course-1 Employability Skills	2	-	-	4	25	75	100

24	P23EAS401	Extension Activity	1	-	-	-			100
		Total	23		30		-	-	600

- **Internship / Industrial Activity should submit a report of 25 to 40 pages**

M.COM. (General)**First Year****Core – I****Semester I****BUSINESS FINANCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT101	BUSINESS FINANCE	CORE	7	-	-	5	7	25	75	100

Learning Objectives

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

COURSE CONTENTS**UNIT I****(18 hrs)****Introduction to Business Finance and Time value of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Compounding done more than once – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT II**(18 hrs)**

Risk Management: 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**(18 hrs)**

Startup Financing and Leasing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and

Disadvantages of Leasing – Financial evaluation from the Lessee’s perspective – Financial evaluation from the Lessor’s perspective.

UNIT IV**(18 hrs)****Cash, Receivable and Inventory Management**

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

UNIT V**(18 hrs)**

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

Note: Question paper will cover 40% Theory and 60% Problem

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts.	K2
CO 2	Estimate risk and determine its impact on return.	K5
CO 3	Examine leasing and other sources of finance for startups.	K4
CO 4	Summarise cash, receivable and inventory management techniques.	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor.	K5

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. V. K. Bhalla, (2014), “International Financial Management”, 1st Edition, S. Chand and

Company Ltd, Noida, Uttar Pradesh.

Books for reference:

1. I. M. Pandey, (2021), "Financial Management", 12th Edition, Pearson India Education Services Pvt. Ltd, Noida, Uttar Pradesh.
2. P. V. Kulkarni & B. G. Satyaprasad, (2022), "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. R. P. Rustagi, (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, N. Ramani & 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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****Core – II****Semester I****MARKETING MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT102	MARKETING MANAGEMENT	CORE	7	-	-	5	7	25	75	100

Learning Objectives

1	To understand the trends in Marketing Management
2	To make aware of regulations of foreign trade practices in the era of globalization
3	To know the elements of Marketing Management
4	To assess of buying behavior and consumer behavior
5	The student will understand the overview of Marketing Management

COURSE CONTENTS**UNIT I****(18 hrs)**

Introduction to Marketing Management: Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

UNIT II**(18 hrs)**

Consumer Behaviour: Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

UNIT III**(18 hrs)**

Promotion: Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

UNIT IV**(18 hrs)**

Marketing organization and control: Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

UNIT V

(18 hrs)

Customer satisfaction: Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

Note: Question paper will cover 100% Theory

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the marketing concepts.	K2
CO 2	Identify the strategies adopted for buyer's behaviour.	K4
CO 3	Analyse the tools for promotion, sales promotion and Advertising.	K4
CO 4	Assess the marketing organization and control.	K2
CO 5	Assess Customer Satisfaction, Benchmarking and Quality Management.	K4

Books for study:

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.
2. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, Noida.
3. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
2. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

Web references:

1. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
2. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3**Medium – 2****Low – 1**

M.COM. (General)**First Year****Core – III****Semester I****BANKING AND INSURANCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT103	BANKING AND INSURANCE	CORE	6	-	-	4	6	25	75	100

Learning Objectives

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

COURSE CONTENTS**UNIT I****(18 hrs)**

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

UNIT II**(18 hrs)**

Contemporary Developments in Banking: Distributed Ledger Technology –Blockchain: Meaning - Structure of Blockchain - Types of Blockchain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain–Cryptocurrencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III**(18 hrs)**

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

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

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

Note: Question paper will cover 100% Theory

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

- Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
- Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
-

mmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.

4.

heo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Books for reference:

1.

PM Sundharam & P. N. Varshney, (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.

2.

ordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

3.

. K. Gupta (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

4.

Chishti, S., & Barberis, J. (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%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.COM. (General)**First Year****Elective - I A****Semester I****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COE1A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Departmental Elective-I A	5	-	-	3	5	25	75	100

LEARNING OBJECTIVES

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

COURSE CONTENTS**UNIT I****(15 hrs)**

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

UNIT II**(15 hrs)**

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

UNIT III**(15 hrs)**

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

UNIT IV (15 hrs)

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

UNIT V (15 hrs)

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

Note: Question paper will cover 80% Theory and 20% Problem

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

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

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis

Portfolio Management”, 7th Edition, Pearson

2. V.A. Avadhani (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,
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, Vikas Publishing, New Delhi.

Web references:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****Elective – I B****Semester I****OPERATIONS RESEARCH**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COE1B	OPERATIONS RESEARCH	Departmental Elective-I B	5	-	-	3	5	25	75	100

Learning Objectives

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

COURSE CONTENTS**UNIT I****(15 hrs)**

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

UNIT II**(15 hrs)**

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

UNIT III**(15 hrs)**

Sequencing and Game Theory: Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs

through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT IV (15 hrs)

Replacement and Network Analysis: Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and Critical Path Method.

UNIT V (15 hrs)

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

Note: Question paper will cover 20% Theory and 80% Problem

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming.	K3
CO 2	Identify models for problem-solving.	K3
CO 3	Apply sequencing and game theory.	K3
CO 4	Apply network analysis to enhance effectiveness.	K3
CO 5	Examine the models for decision-making.	K4

Books for study:

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

Books for reference:

1. P.C. Tulsian and Bharat Tulsian, (2022) “Fundamentals of Operations Research”, 3rd Edition, S. Chand, Noida (UP).
2. J.K. Sharma,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. N. Nagarajan,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Prof. Rina Rani Rath,(2019) “Operations Research”, Bhavya Books, New Delhi.
5. Don T. Phillips, A. Ravindran, James J. Solberg,(1987) “Operations Research: Principles and Practice”, John Wiley & Sons, New York.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER601%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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****Core - IV****Semester II****STRATEGIC COST MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT204	STRATEGIC COST MANAGEMENT	CORE	6	-	-	5	6	25	75	100

LEARNING OBJECTIVES

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

COURSE CONTENTS**UNIT I****(18 hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

Activity Based Cost Management: Activity Based Cost Management: Concept, Purpose,

Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

UNIT IV (18 hrs)

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

UNIT V (18 hrs)

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

Note: Question paper will cover 60% Theory and 40% Problem

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
1	explain strategic cost management and QC	K2
2	choose the appropriate technique for cost control	K3
3	make use of activity based costing in practice	K3
4	choose transfer pricing methods to solve problems	K3
5	construct cost structure for Agriculture and IT sector	K3

Books for study:

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

Books for reference:

1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. JawaharLal, (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”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.COM. (General)**First Year****Core - V****Semester II****CORPORATE ACCOUNTING**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT205	CORPORATE ACCOUNTING	CORE	6	-	-	5	6	25	75	100

LEARNING OBJECTIVES

1	To understand the accounting treatment for Banking Companies
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To analyse the Double Account System
5	To adapt financial reporting standards

COURSE CONTENTS**UNIT I****(18 hrs)**

Banking Company Accounts: Banking Company Accounts: Schedules- preparation of Profit and Loss Account and Balance Sheet.

UNIT II**(18 hrs)**

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

Unit III**(18 hrs)**

Consolidated financial statements: Consolidated financial statements: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Elimination of inter-company owing and holdings –Treatment of dividends- Preparation of consolidated Balance Sheet.

UNIT IV**(18 hrs)**

Double Accounting System: Double Account System : Nature – Features – Receipts and

Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals

UNIT V**(18 hrs)**

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

Note: Question paper will cover 20% Theory and 80% Problem

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Impart the knowledge of Banking Companies and preparing various schedules.	K5
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.	K5
CO4	Impart the knowledge of Railways and Electricity companies including double accounts.	K4
CO5	Explain objectives of Financial Reporting, select Accounting Standards and Provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

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

Books for reference:

1. Arulanandam & Raman, (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. M C Shukla, T S Grewal and S C Gupta, (2022), "Advanced Accounts Volume

II”, 19th Edition, Sultan Chand & Sons, New Delhi.

3. R. L. Gupta, (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.COM. (General)**First Year****Core - VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT206	SETTING UP OF BUSINESS ENTITIES	CORE	6	-	-	4	6	25	75	100

LEARNING OBJECTIVES

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

COURSE CONTENTS**UNIT I****(18 hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

Limited Liability Partnership and Joint Venture: Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

Environmental Legislations in India: Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (1997) “Environment Protection Law and Policy in India”, Deep & Deep Publications, 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”, Bharath Law House, New Delhi

Books for reference:

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, 1991, Bare Act, 2022 Edition, Professional Book Publishers, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Professional Book Publishers
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 Science Publishers, USA.

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
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%201986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****Elective – II A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COE2A	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	Departmental Elective-II A	4	-	-	3	4	25	75	100

LEARNING 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 CONTENTS**UNIT I****(12hrs)**

Introduction to Business Ethics: Business Ethics- Introduction Meaning and Definition of Ethics - Nature of Business Ethics Role and importance of Business Ethics and values is Business - Causes of unethical behaviour Ethical issues.

UNIT II**(12 hrs)**

Ethical Theories: Ethical Decision Making -Decision Making (Normal Dilemmas and problem) - 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**(12hrs)**

Moral Issues in Business: Moral Issues in Business - Importance of Moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical Issues in Functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation - Coercion-Trade Secrets-corporate disclosure-Insider trading.

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

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV

(12hrs)

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

UNIT V

(12hrs)

Sustainability Reporting: Sustainability Reporting - Investors, customers, government & 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: Favour of GRI, BRR, BRSR etc.

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for study:

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

Books for reference:

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

Web references:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****Elective – II B****Semester II****AUDIT AND DUE DILIGENCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COE2B	AUDIT AND DUE DILIGENCE	Departmental Elective-II B	4	-	-	3	4	25	75	100

Learning Objectives

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

COURSE CONTENTS**UNIT I****(12 hrs)**

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

UNIT II**(12 hrs)**

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

UNIT III**(12 hrs)**

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

UNIT IV**(12 hrs)**

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

UNIT V**(12 hrs)**

Due Diligence for Takeovers and Due Diligence Report: 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.

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for takeovers and prepare due diligence report	K4

Books for study:

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

Books for reference:

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

Web references:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.COM. (General)**First Year****NME-I****Semester II****Skill Enhancement Course-I - Fundamentals of Banking**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23CONME1	FUNDAMENTALS OF BANKING	NME- SEC-I	-	-	4	2	4	25	75	100

Learning Objectives

1	Know the relationship between Banker and Customer
2	Tell the instruments used for banking transactions, need for crossing
3	Be familiar with the rules on loans and advances
4	Know the basics of bank account opening
5	Understand the concept of crossing and its types

COURSE CONTENTS

UNIT I	(12 hrs)
Banker and Customer: The relationship between banker and customer: General, Special-Duty to maintain claim, disclosure and matters related to customers' accounts ,KYC Norms and operation	
UNIT II	(12 hrs)
Deposits: Rules for opening accounts-Insurance linked savings bank	
UNIT III	(12 hrs)
Cheques: Cheque and bills of exchange , Cheque vs draft, Banker's cheque	
UNIT IV	(12 hrs)
Crossing: Types ,who can cross ,endorsement –kinds, regularity of endorsement	
UNIT V	(12 hrs)
Loans and advances: Principles of sound lending , secured and unsecured advances	

Note: 100% Practical

Books for reference	
1	Banking Theory Law and Practice E.Gordon, K.Natarajan , Himalaya Publishing Home
2	KPM Sundharam& P. N. Varshney, (2020), “Banking Theory, Law and Practice”, 20 th Edition, Sultan Chand & Sons, New Delhi.
3	Chishti, S., & Barberis, J. (2016), The Fintech book: The financial technology Hand book for investors, entrepreneurs and visionaries. John Wiley & Sons.
Web reference	
1	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology
2	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core – VII****Semester III****TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COT307	TAXATION	CORE	6	-	-	-	5	6	25	75	100

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

COURSE CONTENTS**UNIT-I****(18hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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**(18 hrs)**

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

UNIT V**(18 hrs)**

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

Note: Question paper will cover 80% Theory and 20% Problem

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

Books for study:

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

Books for reference:

1. ShaR.G. and Usha DeviN.,(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. atyV.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. AnuragPandy, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.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 of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core – VIII****Semester III****RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COT308	RESEARCH METHODOLOGY	CORE	6	-	-	-	5	6	25	75	100

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

COURSE CONTENTS**UNIT I (18 hrs)**

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

UNIT II (18 hrs)

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

UNIT III (18 hrs)

Data Collection: 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

(18 hrs)

Data Analysis: Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) - Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V

(18 hrs)

Preparation of Research Report: 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.

Note: Question paper will cover 80% Theory and 20% Problem

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

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.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and 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

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_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%20510%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 of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core-IX****Semester III****COMPUTER APPLICATIONS IN BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COP309	COMPUTER APPLICATIONS IN BUSINESS	CORE	2	-	4	-	5	6	25	75	100

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

COURSE CONTENTS
UNIT I (18 hrs) Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.
UNIT II (18 hrs) Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple, Simple linear regression.
UNIT III (18 hrs) Non-parametric Tests in SPSS Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs

sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test

UNIT IV**(18 hrs)****Introduction to Tally Prime**

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

UNIT V**(18 hrs)****Inventory and GST in Tally Prime**

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

Note: 100% Practical

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Books for study:

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

Books for reference:

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

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core – X****Semester III****INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COT310	INTERNATIONAL BUSINESS	CORE	6	-	-	-	4	6	25	75	100

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

COURSE CONTENTS**UNIT I****(18 hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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

(18 hrs)

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

UNIT V

(18 hrs)

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

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

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

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
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-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.Com. (General)**Second Year****Elective – III A****Semester III****STRATEGIC MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COE3A	STRATEGIC MANAGEMENT	Departmental Elective III A	3	-	-	-	3	3	25	75	100

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

COURSE CONTENTS**UNIT I****(9 hrs)**

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**(9 hrs)**

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

Corporate parenting.

UNIT III**(9 hrs)**

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**(9 hrs)**

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

UNIT V**(9 hrs)**

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

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

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

Books for reference:

1. Jeyarathanam M., (2021), "Strategic Management" 7th Edition, Himalaya Publishing

House Pvt. Ltd, Mumbai

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

Web references:

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 of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Elective- III B****Semester III****INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COE3B	INTERNATIONAL FINANCIAL MANAGEMENT	Departmenta I Elective III	3	-	-	-	3	3	25	75	100

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

COURSE CONTENTS	
UNIT I	(9 hrs)
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(9 hrs)
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	(9 hrs)
International Investment Decision: Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	
UNIT IV	(9 Hrs)

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

UNIT V**(9 hrs)**

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

Note: Question paper will cover 100% Theory.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

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

Books for reference:

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

4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

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 of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****NME II****Semester III****FUNDAMENTALS OF MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23CONME2	FUNDAMENTALS OF MARKETING	NME II	-	-	3	-	2	3	25	75	100

	Learning Objectives
1	Marketing and its related concepts
2	Knowing the position of customer in the merchandising of a product
3	Modern marketing concepts, theories on marketing research
4	Digital Marketing
5	Marketing Research

COURSE CONTENTS
UNIT I (9 hrs) Marketing: Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, , Marketing in the economic development
UNIT II (9 hrs) Marketing Mix: Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing
UNIT III (9 hrs) Customer Relationships: Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity
UNIT IV (9 Hrs) Digital marketing: Marketing Ethics, Brief Overview of B to B marketing. Market

Segmentation -Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.

UNIT V**(9 hrs)**

Marketing Research: Meaning, Types, users of marketing research, Advantages and limitations, marketing research process

Note: 100% Practical

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Basic Concepts of Marketing	K1
CO 2	Components of Marketing mix	K4
CO 3	Customer relationships and customer needs and demands	K2
CO 4	Ethics in marketing and Marketing Strategies	K4
CO 5	Types of Marketing Research	K4

Books for study:

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand & Co, 2010.

Books for reference:

1. Marketing Management: Concepts, Cases, Challenges and Trends: Rajan, Prentice Hall India Learning Private Limited
2. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
3. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

Web references:

1. <https://www.brafton.com/blog/content-marketing/marketing-fundamentals-101/>
2. <https://www.studysmarter.co.uk/explanations/marketing/introduction-to-marketing/>

Mapping of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core – XI****Semester IV****BUSINESS ENVIRONMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COT411	BUSINESS ENVIRONMENT	CORE	6	-	-	-	5	6	25	75	100

Learning Objectives	
1	As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions
2	To enable students to know the concept of Business Environment
3	To enable the student to understand the importance and significance of Business Environment.
4	The student will gain whole information about business environment at National and International level
5	International and Technological Environment

COURSE CONTENTS	
UNIT I	(18 hrs)
Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.	
UNIT II	(18 hrs)
Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes	
UNIT III	(18 hrs)

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

UNIT IV**(18 hrs)**

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act.

UNIT V**(18 hrs)**

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

Note: Question paper will cover 100% Theory.

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Elements of Business Environment	K1
CO 2	Economic Environment of Business	K4
CO 3	Political and Legal Environment of Business	K2
CO 4	Socio and Cultural Environment	K4
CO 5	International and Technological Environment	K4

Books for study:

1. Francis Cherunilam: Business Environment Himalaya Publishing House, Bombay.
2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Books for reference:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India : Survey, Various issues.
7. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

Web references:

1. <https://www.toppr.com/guides/business-environment/#:~:text=Definition%20of%20Business%20Environment%20is,trends%2C%20economic%20changes%2C%20etc.>
2. <https://in.indeed.com/career-advice/career-development/what-is-business-environment>
3. <https://study.com/academy/lesson/what-is-business-environment-definition-factors-quiz.html>
4. <https://courses.lumenlearning.com/suny-osintrobis/chapter/understanding-the-business-environment/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

M.Com. (General)**Second Year****Core – XII****Semester IV****FINANCIAL MARKETS AND SERVICES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COT412	FINANCIAL MARKETS AND SERVICES	CORE	6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To enable the students to understand the concepts of Indian financial system.
2	To provide knowledge on various financial services and financial markets.
3	To familiarize the various functions of financial Markets.
4	To gain thorough knowledge about financial markets and financial services.
5	To gain Knowledge on Factoring

COURSE CONTENTS	
UNIT I	(18 hrs)
Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.	
UNIT II	(18 hrs)
Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits	
UNIT III	(18 hrs)
Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.	
UNIT IV	(18 hrs)
Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual	

Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

UNIT V**(18 hrs)**

Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

Note: Question paper shall cover 100 % Theory

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand Indian Financial System	K4
CO 2	Understand the types of Money Market	K3
CO 3	Know the concept of Stock Market	K4
CO 4	Gain knowledge on Merchant Banking	K3
CO 5	Knowledge on Factoring	K3

Books for study:

1. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, 2001
2. Khan, M.Y. Financial Services, Tata McGraw Hill, 2008
3. S. Gurusamy, Financial Markets and Institutions, recent edition

Books for reference:

1. Sontomero and babble, Financial Markets, Instruments and Institutions, McGraw Hill, 2003
2. Vasant Desai, The Indian Financial System, Himalaya Publishing House, 2010
3. Varsheney, P.N., Indian Financial System, Sultan Chand & Sons, 2000

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.Com. (General)**Second Year****PROJECT WITH VIVA****Semester IV**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23CO4PRO	PROJECT WITH VIVA	CORE	-	-	10	-	7	10	25	75	100

RULES GOVERNING THE PREPARATION, SUBMISSION AND EVALUATION OF PROJECT REPORT AND VIVA VOCE EXAM**1. Selection of Topic:**

- Students have to decide a topic on which they have to prepare a Research Project Report. The Topic has to be approved by their respective Faculty Guide and has to be submitted to their respective Coordinator.
 - The Research Project Report must have an appropriate Title. (Students should meet their respective guides and finalize a title for their Research Project Report as early as possible).
 - In case of Primary data collection, the questionnaire has to be designed in consultation with their respective guides.
 - In case of Secondary data collection, Internet and other sources are to be used for secondary data collection. Copying of any similar study from internet will be subject to strict action.
- Report has to be systematically written as per standard guidelines given by the Department of Commerce & Business Management. Each page should carry statement of identification and Page number, using header & footer application.
 - No two or more reports could be identical even if the organization and project is common. Each student should write a separate report and clearly mention his / her individual contribution.
 - The project report should contain a minimum of 40 pages in A4 format excluding bibliography and appendices.
 - Each student should submit four copies of her project report for evaluation.
 - Last date for the submission of Project Report:**

The project report should be submitted to the Controller of Examinations (P.G. Courses) through the Guide and the Head of the Department on or before the last working day for the students of the University/College for the academic year. If a student fails to submit the project report on or before the last working day, she will not be eligible for getting rank.

7. The project report will be valued for 75 marks by two Examiners, of whom, one will be the Guide and the other will be an External Examiner. For a pass in the project report, the student should secure a minimum of 50 marks. If a student fails to secure 50 marks in the evaluation of project report, she may be permitted to resubmit her project report once again after incorporating the necessary corrections, if any, as suggested by the Examiners within a period of three months from the date of publication of the results of the Examinations.
8. The student who fails to attend the *viva voce* should reappear for the same after a month but within a period of three months from the date of publication of results. In any case, no student will be permitted to appear for the *viva voce* more than twice and if a student fails during her second appearance also in *viva voce*, she has to choose a new topic for her project and resubmit the Project report within three months after the publication of the results of the second *viva voce* Examination.
9. For resubmission of the project report or reappearance in the *viva voce*, the student has to pay a fee as prescribed by the University.

M.Com. (General)**Second Year****Elective – IV A****Semester IV****ORGANIZATIONAL BEHAVIOUR**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COE4A	ORGANIZATIONAL BEHAVIOUR	Departmental Elective IV A	4	-	-	-	3	4	25	75	100

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

COURSE CONTENTS	
UNIT I	(12 hrs)
Introduction to Organizational Behaviour and Learning	
Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning)Introduction to learning organisation.	
UNIT II	(12 hrs)
Motivation and Job Satisfaction	
Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment.	
UNIT III	(12 hrs)

Organizational structure and Communication

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

UNITIV**(12 hrs)****Transactional Analysis and Organizational Conflicts**

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

UNITV**(12 hrs)****Contemporary practices in Organizational Change and Development**

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

Note: Question paper shall cover 100 % Theory

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify the effect of OB models and organizational learning on human behaviour	K3
CO 2	Assess theories of motivation and their impact on job satisfaction.	K5
CO 3	Examine effective communication tools for better organisational climate.	K4
CO 4	Analyse interpersonal transactions at workplace.	K4
CO5	Analyse the various OB models for change management and development in the organization.	K4

Books for study:

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

Books for reference:

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

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
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/estools/file/Chapter%2002.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3**Medium – 2****Low – 1**

M.Com. (General)**Second Year****Elective – IV B****Semester IV****INSOLVENCY LAW AND PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COE4B	INSOLVENCY LAW AND PRACTICE	Departmental Elective IV B	4	-	-	-	3	4	25	75	100

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

COURSE CONTENTS	
UNIT I	(12 hrs)
Introduction to Insolvency and Bankruptcy Code	
Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	
UNIT II	(12 hrs)
Corporate Insolvency Resolution Process	
Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	
UNIT III	(12 hrs)

Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV**(12 hrs)****Cross Border Insolvency**

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**(12 hrs)****Professional and Ethical Practices for Insolvency Practitioners**

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

Note: Question paper shall cover 100 % Theory

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and Bankruptcy Code 2016.	K1
CO 2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

Books for study:

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

Books for reference:

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

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 of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.Com. (General)**Second Year****SKILL ENHANCEMENT COURSE****Semester IV****EMPLOYABILITY SKILLS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COS41	EMPLOYABILITY SKILLS	SKILL	-	-	4	-	2	4	25	75	100

Learning Objectives	
1	To enhance the employability skills
2	To develop interpersonal skills that provides good work environment
3	To acquire leadership skills
4	To develop skills for group discussion
5	To effectively prepare and present in a job interview

COURSE CONTENTS	
UNIT I	(12 hrs)
Etiquettes and Manners: Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette	
UNIT II	(12 hrs)
Interpersonal skills: Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence	
UNIT III	(12 hrs)
Leadership skills: Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills	
UNIT IV	(12 hrs)
Group Discussion: Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for	

GD

UNIT V**(12 hrs)**

Interview Skills: Types of Interview, Employment Interview, preparing for Face- to face interview, Interview Body language, Questions commonly asked during Interview

Note: 100% practical

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Effectively communicate through verbal/oral communication and improve the listening skills	K1
CO 2	Write precise briefs or reports and technical documents.	K4
CO 3	Actively participate in group discussion / meetings / interviews and prepare & deliver presentations.	K4
CO 4	Become more effective individual through goal/target setting, self-motivation and practicing creative thinking.	K2
CO 5	Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.	K4

Books for study:

1. Alex K, Soft Skills, Sultan Chand Company, 2014
2. Gopalaswamy Ramesh, The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013

Books for reference:

1. K. Ravikanth Rao, Life Skills Education, Neelkamal, 2016
2. Neera Jain and Shoma Mukherji, Effective Business Communication, Tata McGraw Hill Education Pvt. Ltd., 2013
3. M.S. Rao, Soft Skills: Enhancing Employability, I.K. International Publishing House Pvt. Ltd., 2011
4. Urmila Rai and S.M.Rai, Business Communication, Himalaya Publishing House, 2010
5. Sarvesh Gulati, Corporate Soft Skills, Rupa Publications India Pvt. Ltd., 2007

Web reference:

1. <https://www.skillsyouneed.com/general/employability-skills.html>
2. <https://www.coursera.org/articles/employability-skills>
3. [www://efaidnbmnnnibpcajpcglclefindmkaj/https://cbseacademic.nic.in/web_material/Curriculum21/publication/secondary/Employability_Skills10.pdf](http://www.efaidnbmnnnibpcajpcglclefindmkaj/https://cbseacademic.nic.in/web_material/Curriculum21/publication/secondary/Employability_Skills10.pdf)

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3**Medium – 2****Low – 1**
