

POOMPUHAR COLLEGE (AUTONOMOUS)

of the Tamil Nadu H.R & C.E., Dept.,

Accredited By NAAC with 'B' +

(College Affiliated to Annamalai University)

MELAIYUR 609 107

M.Com Syllabus

2022 -2023 Onwards.

P.G &RESEARCH

DEPARTMENT OF COMMERCE

PG BOARD OF STUDIES: 04-08-2022

POOMPUHAR COLLEGE (AUTONOMOUS), MELAIYUR 609 107

(of the Tamil Nadu H.R & C.E Department)

P.G & RESEARCH DEPARTMENT OF COMMERCE

BOARD OF STUDIES – M.Com

S.No	Name and Designation	Position
1	Dr. E.K.SIVASAKTHIVEL, M.Com., M.Phil., B.Ed., M.B.A., Ph.D., Associate Professor/ H.O.D of Commerce	Chairman
2	Dr.A.SOMASUNDARAM M.Com., M.Phil., Ph.D., Professor of Commerce Annamalai University	vice - Chancellor Nominee
3	Dr.S.PALANIVEL M.Com., M.Phil., Ph.D., Associate Professor Government Arts College (Men), Kumbakonam	Academic Council Nominee
4	Dr.V.SIVAKUMAR, M.Com., M.Phil., Ph.D., Assistant Professor of Commerce Government Arts College, Kuttalam-609801.	Member – Alumnus
5	V.K.KRISHNAMOORTHY B.Com., Branch Manager, United India Insurance Co. Ltd., Mayiladuthurai.	Industrialist Member
6	D. KAMARAJ M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member
7	Dr. P.KARTHIKESAN M.A., M.Phil., M.Com., HDCA., Ph.D., Assistant Professor of Commerce	Member
8	Dr. N.MANJULA M.Com., M.B.A., M.Phil., PGDCA, Ph.D., Assistant Professor of Commerce	Member
9	Dr. V. MURUGAN, M.Com, MBA, B.Ed., M.Phil., Ph.D., Assistant Professor of Commerce	Member
10	Dr.T.MALATHI, M.Com, M.Phil., MA, PGDCA., Ph.D., Assistant Professor of Commerce	Member
11	Dr.S.BALAMURUGAN, M.Com, MA., MBA, Ph.D., Assistant Professor of Commerce	Member
12	Dr.P.RENGARAJAN., M.Com, M.Phil., B.Ed., PGDCA., Ph.D., Assistant Professor of Commerce	Member
13	Dr.E.THANGASAMY, M.Com, MBA., M.Phil., B.Ed., PGDFM., Ph.D., Assistant Professor of Commerce	Member
14	Dr.C.BALACHANDRAN. M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member
15	Dr. S.MEERA. M.Com., B.Ed., M.Phil., Ph.D., Assistant Professor of Commerce	Member
16	Dr.A.SEETHALAKSHMI, M.Com., M.B.A., M.Phil., Ph.D., Assistant Professor of Commerce	Member
17	Mr.J.KANTHAPALANI, M.Com., M.Phil., Assistant Professor of Commerce	Member
18	Dr. S. HEMA M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member



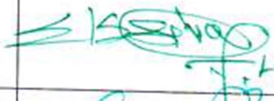

POOMPUHAR COLLEGE (AUTONOMOUS) – MELAIYUR - 609 107
(of the Tamil Nadu HR & CE Admn. Department)
(Affiliated to Annamalai University)

Minutes of the Meeting of PG Commerce Board of Studies

The Board of studies meeting for M.Com Degree course has been conducted under the chairmanship Dr.E.K.SIVASAKTHIVEL, Associate Professor & HoD, in the Department of Commerce, Poompuhar College (Autonomous), Melaiyur 609 107 at 11.30 a.m. on 04-08-2022. The following members were presented in the meeting and the following Resolutions have been passed unanimously.

1. The Board scrutinized the Regulations (2022-2023), Programme structure and scheme of Examinations for M.Com Degree Programme and approved the same.
2. The Board scrutinized the draft syllabus for each course submitted by the members. After incorporating the suggestions made by the members, the Board approved the syllabus for M.Com Degree which will be introduced from 2022 – 23 onwards.
3. The Board discussed the pattern of Question Paper to be followed in each year for the End Semester Examinations and approved the same.

* Plus any other resolutions passed by the Board.

S.No	Name, Designation & Address	Designation	Signature
1	Dr.E.K.SIVASAKTHIVEL Associate Professor & HOD Poompuhar College, Melaiyur. 609 107	Chairman	 4/8/2022
2	Dr.A.SOMASUNDARAM Professor of Commerce Annamalai University	V.C. Nominee Member	 4/8/22

M.Com. Degree Programme

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

PROGRAMME OBJECTIVES

1. To impart knowledge in advanced concepts and applications in different fields of commerce.
2. To prepare students to enter into professional courses.
3. To educate students to occupy important positions in business houses, industries and organizations.
4. To equip students with skills to excel in their future careers.
5. To enable students to take up challenging jobs.

STRUCTURE OF THE PROGRAMME – (M.COM. 2022 – 2023)

Course	No. of Papers	Hours	Credit
Core Course	16	90	66
Elective Course	5	22	18
Human Rights	1	2	2
Project	1	6	4
Total	20	120	90

The Meeting of the Board of Studies was held on 04-08-2022 at 11.30 am in the Department of Commerce to approve the syllabus for M.Com., students who are admitted from the academic year 2022 – 2023 onwards.

The chairman **Dr.E.K.SIVASAKTHIVEL M.Com., M.Phil., B.Ed., M.B.A., Ph.D.,** Associate Professor/ H.O.D of Commerce presented the draft syllabus before the board and initiated the discussion. The members of Board gave suggestions for the final draft of the syllabus

Board resolved to approve the syllabus based on TAMIL NADU STATE COUNCIL FOR HIGHER EDUCATION with necessary changes for **M.Com., students** (Admitted from this academic year 2022-2023) for I to IV semesters.

The Board resolved to fix the passing minimum for Continuous Internal Assessment (CIA) should be 50% out of 25 marks (ie.13 Marks) and the passing minimum for external examinations should be 50% out of 75 marks (ie.37 Marks) for the PG students admitted from 2022-2023 onwards.

It is resolved to classify the Continuous Internal Assessment (CIA) marks as follows out of 25 marks: Test - 15 Marks, Assignment - 05 Marks, Quiz/Seminar-02 Marks, Attendance - 03 Marks

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17	Mr.J.KANTHAPALANI, M.Com., M.Phil., Assistant Professor of Commerce	Member	
18	Dr. S. HEMA, M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member	

M.COM., GENERAL

PROGRAMME OBJECTIVE:

The M.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	M.COM GENERAL
Programme Code:	02
Duration:	2 Years (PG)
Programme Outcomes:	<p>PO1: Capable of demonstrating comprehensive knowledge and understanding of one or more discipline that form a part of an post graduate programme of study.</p> <p>PO2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.</p> <p>PO3: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.</p> <p>PO4: To enable a student well versed in national as well as international trends.</p> <p>PO5: Students can get thorough knowledge of finance and commerce.</p> <p>PO6: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.</p>
Programme Specific Outcomes: After Completing Masters in Commerce students are able to	<p>PSO1: Develop an ability to apply knowledge acquired in problem solving.</p> <p>PSO2: Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.</p> <p>PSO3: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.</p> <p>PSO4: The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and</p>

	<p>problem solving in day to day business activities.</p> <p>PSO5: Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.</p> <p>PSO6: Students will be able to do their higher education and can make research in the field of finance and commerce.</p>
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POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department

MELAIYUR 609 107

M.COM., - COURSE STRUCTURE UNDER CBCS

(For the candidates to be admitted from the academic year 2022 -2023 onwards)

Sem	Sub. Code	Title of the Paper	Ins/Hrs Week	Credit	Marks		Total
SEMESTER - I					Int	Ext	
I	22P02M1	Advanced Corporate Accounting	6	5	25	75	100
	22P02M2	Services Marketing	6	4	25	75	100
	22P02M3	Industrial Legislations	6	4	25	75	100
	22P02M4	Organisational Behaviour	5	4	25	75	100
	22P02M5	Managerial Economics	5	4	25	75	100
	HR	Human Rights	2	2	25	75	100
			30	23			
SEMESTER - II							
II	22P02M6	Advanced Financial Management	6	5	25	75	100
	22P02M7	Quantitative Techniques For Business Decision	6	4	25	75	100
	22P02M8	Strategic Management	5	4	25	75	100
	22P02M9	Security Analysis And Portfolio Management	5	4	25	75	100
	22P02EC1A	A) Human Resource Management (or)	5	4	25	75	100
	22P02EC1B	B) Business Application software and Accounting Packages					
	22P02OE1	International Logistics Management (Open Elective)	3	3	25	75	100
			30	24			
SEMESTER - III							
III	22P02M10	International Business	6	4	25	75	100
	22P02M11	Advanced Marketing Management	6	4	25	75	100
	22P02M12	GST and Customs Law	5	4	25	75	100
	22P02M13	Business Research Methodology	5	4	25	75	100
	22P02EC2A	A) Export & Import Procedure (or)	5	4	25	75	100
	22P02EC2B	B) Bank Management					
	22P02OE2	Business Environment (Open Elective)	3	3	25	75	100
			30	23			
SEMESTER - IV							
IV	22P02M14	Management Accounting	6	4	25	75	100
	22P02M15	Corporate Social Responsibility	6	4	25	75	100
	22P02M16	Insurance and Risk Management	6	4	25	75	100
	22P02EC3A	A) Customer Relationship Management (or)	6	4	25	75	100
	22P02EC3B	B) Cooperative Financial Institutions in India					
	22P02PW	Project Work Viva – Voce 40 Marks, Project Report 60 Marks	6	4			100
			30	20			
TOTAL			120	90			

M.Com. (General)**First Year****CC Paper – VI****Semester I****ADVANCED CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M1	ADVANCED CORPORATE ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart knowledge on corporate accounting methods.
2	To enable the students to understand the procedures of redemption of preference shares, alteration of share capital and internal reconstruction.
3	To enable them to develop skills in the preparation of banking companies accounts.
4	To gain the knowledge about accounting insurance companies and its accounts.
5.	To learn the procedures and accounts relating to liquidation of companies.

Course units**UNIT I ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION:**

Introduction – Meaning - Different kinds of alteration of share capital-Capital reduction- Procedure for reduction of share capital – forms of capital reduction – difference between internal and external reconstruction.

UNIT II HOLDING COMPANIES' ACCOUNTS:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly – owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Contingency Liabilities-Unrealized Profit - Preparation of Consolidated Balance Sheet. (Except inter-company holdings and chain holding)

UNIT III ACCOUNTS OF BANKING COMPANIES:

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital- Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable- Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

UNIT IV ACCOUNTS OF INSURANCE COMPANIES:

Types of Insurance -Annual Accounts- Life Insurance-Consideration for Annuities Granted- Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk - Preparation of Final Accounts.

UNIT V LIQUIDATION OF COMPANIES:

Meaning – Mode of Winding-up – compulsory winding-up – voluntary winding-up – contributory – order of payment – secured creditors – preferential creditors – statement of affairs – deficiency or surplus account.

Note: 80% Problems & 20% Theory

Outcomes: Students will be able to:

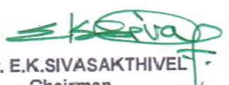
CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on corporate accounting methods.	K2
CO 2	Understand the procedures of redemption of preference shares, alteration of share capital and internal reconstruction.	K4
CO 3	Develop skills in the preparation of banking companies accounts.	K4
CO 4	Gain the knowledge about accounting insurance companies and its accounts.	K2
CO 5	Learn the procedures and accounts relating to liquidation of companies.	K4

Reference Books:

1. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai.
2. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai.
3. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana.
5. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.
6. Rajasekaran, Vand Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi.


Mapping of course outcomes with POs and PSOs

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


1. Dr. E.K.SIVASAKTHIVEL
Chairman


3. Dr. K. MURUGADOSS
Academic Council Nominee


2. Dr. M. MATHIVANAN,
vice - Chancellor Nominee


4. Dr. K. THIRUNAVUKKARASU
Member – Alumnus

M.Com. (General)**First Year****CC Major Paper – II****Semester I****SERVICES MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M2	SERVICES MARKETING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the concept of service marketing in different aspects.
2	To understand the concept of service mix.
3	To know the planning and design in services marketing.
4	To understand the different pricing policy in direct and indirect marketing.
5.	To know the role and importance of sales promotion.

Course units**UNIT – I CONCEPT OF SERVICES MARKETING**

The Service Sector: Introduction – Concept of Service – Evolution of Services Marketing – Reasons for the Growth of the service Economy – Technology in Service – Features of Service Sector – Characteristics – Elements of customer service.

UNIT – II SERVICE MIX

Service Mix Elements: The Service Product – New Service – New Service Development – Features – Failure – Success – Elimination – Service Location – Classification by Location – Basic Location Needs.

UNIT – III PRICING AND PROMOTIONS

Pricing for Services: Characteristics of Services and Prices – Pricing Objectives – Pricing Strategy – Promoting Services – Promotional Objectives – Selection Criteria – Role of Sales Promotion – Tools – Direct Marketing

UNIT – IV PLANING AND DESIGN

Planning, Design, Delivery and its Determinants: Service Design – Methodology – Blue Printing – Service mapping – Service Demand and Supply – Strategies – Determinants of Demand – Pricing Strategies – Measuring and Managing Capacity – Scheduling and Planning – Waiting time Queues.

UNIT – V PERFORMANCE AND QUALITY

Performance and Quality: Service Quality – Its Impact – Dimensions of Service Quality – Service Gaps – Quality Traps – Causes of Quality Problems – Service Quality Improvement – Bench Marking, Performance and Measurement – Monitoring and Improvement- Design and Collection of Right Data – Routing and Adhoc Analysis.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the concept of service marketing in different aspects.	K2
CO 2	Understand the concept of service mix.	K4
CO 3	Know the planning and design in services marketing.	K4
CO 4	Understand the different pricing policy in direct and indirect marketing.	K2
CO 5	Know the role and importance of sales promotion.	K4

Reference Books:

1. Services Marketing and Management – Dr. B. Balaji
2. Services Marketing – S.M.Jha
3. Marketing Management – C.B.Memoria
4. Marketing Management – Kotler
5. Marketing of Services – Cowell.

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1


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Member – Alumnus

M.Com. (General)**First Year****CC Major Paper – III****Semester I****INDUSTRIAL LEGISLATIONS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M3	INDUSTRIAL LEGISLATIONS		5	-		-	5	5	25	75	100

Learning Objectives	
1	To provide good understanding of the role of Industries, Regulations and Development.
2	To provide good understanding about health, wealth safety measures provided by the Act.
3	To enlighten the student's knowledge on Industrial Disputes, Machinery to solve dispute.
4	To enlighten the student's knowledge on payment of wages compensation and bonus.
5.	To gain knowledge on Trade Union Act 1926.

Course units**UNIT –I : INTRODUCTION**

Factories Act 1948 – Provisions relating to Health, Safety and Welfare – Employment of child and young men – Adult workers – Women workers

UNIT –II: INDUSTRIAL DISPUTES

Industrial Disputes Act 1947 – Provision Relating to strike, lockout and retrenchment. Layoff – closure – Machinery to solve dispute

UNIT- III: TRADE UNIONS

Trade unions Act 1926 – Definitions registration - Rights and Privileges – cancellations of registration – Political fund – Payment of Wages Act 1926 – Permissible deductions – Time and Mode of payment

UNIT- IV: PAYMENT OF BONUS

Payment of Bonus Act 1965-Meaning of Gross profit- computation of available and allocable surplus – eligibility for bonus – Minimum & Maximum bonus – exemption – applicability of the act – Employees State Insurance Act 1948 – Definition – Medical mode – Purpose for which funds can be spent – Benefit.

UNIT- V: WAGES

The Minimum wages Act 1948 – Workmen's Compensation Act 1923 – Employers liability & non-liability - Partial - Permanent- Total Disablement

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Understanding of the role of Industries, Regulations and Development.	K2
CO 2	Understanding about health, wealth safety measures provided by the Act.	K4
CO 3	Enlighten the student's knowledge on Industrial Disputes, Machinery to solve dispute.	K4
CO 4	Enlighten the student's knowledge on payment of wages compensation and bonus.	K2
CO 5	Gain knowledge on Trade Union Act 1926.	K4


Reference Books :

1. N.D.Kapoor, "Elements of Industrial Law", Sultan Chand & Sons, New Delhi, 35th Edition, 2013
2. N. D Kapoor, "Mercantile Law", Sultan Chand & Sons, New Delhi, 35th Edition, 2014
3. Kulshrestha D K, "Industrial law, Lakshmi Narain Agarwal, New Delhi, Edition 1, 2003.
4. K.M.Pillai, "Labour and Industrial Law" Allahabad Law Agency-Faridabad, Edition 10, 2005
4. Gogna PPS, "A Textbook of Business and Industrial Laws", S.Chand & co Ltd, New Delhi, Edition 1, 2007


Mapping of course outcomes with POs and PSOs

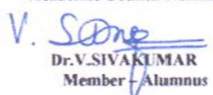
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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PROFESSOR OF COMMERCE
ANNAMALAI UNIVERSITY
CHIDAMBARAM - 608 002.

3. 
Dr. S.PALANIVEL
Academic Council Nominee

4. 
Dr. V.SIVAKUMAR
Member - Alumnus

Dr. V.SIVAKUMAR, Ph.D.,
Asst. Professor of Commerce,
Govt. Arts and Science College,
Kuthalam.

M.Com. (General)**First Year****CC Major Paper – IV****Semester I****ORGANISATIONAL BEHAVIOUR**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M4	ORGANISATIONAL BEHAVIOUR		5	-		-	5	5	25	75	100

Learning Objectives	
1	To enable the students basic aspects of organizational behaviour in current scenario.
2	To helps students' attitude and approaches of the organization.
3	To furnish personality and motivation.
4	To know the organizational structure and change.
5.	To improve the ability of students in leadership and communication.

Course units**UNIT I INTRODUCTION:**

Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive and behaviouristic) limitations of Organizational behavior

UNIT II PERCEPTION AND ATTITUDES:

Perception - importance and factors influencing perception, interpersonal perception - Attitudes – values and attitudes – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III PERSONALITY AND MOTIVATION THEORIES:

Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory), the process theories (Vrooms expectancy and porter and lawler model).

UNIT IV ORGANIZATIONAL STRUCTURE:

Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change, approaches to organizational change, Kurt Lewins three step model, Kottlers8 steps plan for implementing change.

UNIT LEADERSHIP APPROACHES AND STRESS MANAGEMENT:

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership -Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on basic aspects of organizational behaviour in current scenario.	K2
CO 2	Learned approaches of the organization.	K4
CO 3	Understand the concept of personality and motivation.	K4
CO 4	Gain an understanding of organizational structure and change.	K2
CO 5	Improve their ability in leadership and communication.	K4


Reference Books:

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai.
2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication.
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi.
4. Pardeshi, P.C. Organizational Behaviour, Everest Publication.
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi.
6. Robbins & Stephen, Organizational Behaviour, Pearson Publication.
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill.
8. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill.


Mapping of course outcomes with POs and PSOs

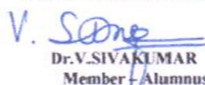
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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M.Com. (General)**First Year****CC Major Paper – V****Semester I****MANAGERIAL ECONOMICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M5	MANAGERIAL ECONOMICS		5	-		-	5	5	25	75	100

Learning Objectives	
1	To build a strong theoretical concept of managerial economics.
2	To develop managerial perspective to economic principals as aid for making decision under given environmental constraints.
3	To develop managerial skills and talent of the students to take decision in changing economic environments.
4	To gain knowledge on market structure.
5.	To understand the concept of capital budgeting.

Course units**UNIT - I INTRODUCTION**

Meaning – Definition and Scope of Managerial Economics in relation with other Disciplines
 Role of Managerial Economist – Decision Making – Usefulness of Managerial Economics -
 Maximization of Profit – Sales Maximization – Social Responsibilities

UNIT –II DEMAND

Demand: Meaning – Definition- Law of Demand- Exception – Demand Determinant- Changes in demand, Elasticity of demand: Importance-types-factors determinants of Elasticity of Demand, Demand Forecasting.

UNIT – III COST CONCEPT

Cost concepts – Kinds of cost- Cost Output Relationship – Cost Control – Economies of scale of production - Break Even Analysis.

UNIT – IV MARKET STRUCTURE

Market Structure: Kinds of market-Pricing under – Perfect and Imperfect Competition – Monopoly, Duopoly and Oligopoly Competition, Pricing – Objectives – Pricing Methods

UNIT – V CAPITAL BUDGETING

Capital Budgeting: Meaning – Factors influencing investment decision- Determining the size of Capital Budget- Steps in Capital Project Evaluation- Developing investment proposals- Estimating Cash Flows.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on basic aspects of organizational behaviour in current scenario.	K2
CO 2	Learned approaches of the organization.	K4
CO 3	Understand the concept of personality and motivation.	K4
CO 4	Gain an understanding of organizational structure and change.	K2
CO 5	Improve their ability in leadership and communication.	K4

Reference Books :

1. Managerial Economics – Maheswar&Varshney.
2. Managerial Economics – P.L. Metha.
3. Managerial Economics – G.S. Gupta.
4. Managerial Economics – D. Gopalakrishnan.
5. Managerial Economics – Dr. S. Sankaran.


Mapping of course outcomes with POs and PSOs


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

High – 3


Medium – 2

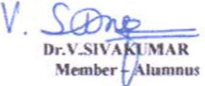
Low – 1

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M.Com. (General)**First Year****NME Paper – I****Semester II****HUMAN RIGHTS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02HR	HUMAN RIGHTS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the rights of all Human Beings.
2	To know role of UN and multi nation in protecting and promoting awareness of Human Rights
3	To compare the development of regional protection of Human Rights
4	The Indian perspective of protection of Human Rights under the Constitution of India
5.	To mind the human redressal mechanisms of human rights and practiced in India.

Course units**Unit I : Unit Title Human rights Introduction**

Human Rights: Meaning, Definition, Nature, Content- Legitimacy of Human Rights: Origin and Development of Human Rights- Theories – Principles of Magna Carta – Modern Movements of Human Rights – The Future of Human Rights.

Unit II: Unit Title: The International Perspective human rights

Human Right concepts Prior and post-World War-II– International Covenant on Civil and Political Rights (ICCPR) – International Covenant on Economic, Social and Cultural Rights (ICESCR)- Optional Protocols- Human Right Declarations – Role of United Nation Commissions – Convention on the Elimination of All forms of Discrimination against women (CEDAW) – United Nations Convention against Torture (UNCAT) -United Nations Convention on the Rights of the Child (CRC or UNCRC) - Conventions on the Protection of the Rights of Migrant Workers and Disabled.

Unit III: Unit Title: Regional Human Rights

European Human Rights System- African Human Rights System – Enforceability before Domestic Courts – UNO – Universal Declaration of Human Rights (UDHR)

Unit IV: Unit Title Human Rights in India-

The Constitution of India – Fundamental Rights – Right to Life and Liberty – Directive Principles of State Policy – Fundamental Duties – Individual and Group Rights – Other facets of Human Rights – Measures for Protection of Human Rights in India.

Unit V: Unit Title: Human Rights Violations and Redressal Mechanism

Human Rights – Infringement of Human Right by State Machinery and by Individual – Remedies for State action and inaction – Constitutional remedies – Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 – National Human Rights Commission – State Human Rights Commissions – Constitution of Human Right Courts

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on corporate accounting methods.	K2
CO 2	Understand the procedures of redemption of preference shares, alteration of share capital and internal reconstruction.	K4
CO 3	Develop skills in the preparation of banking companies accounts.	K4
CO 4	Gain the knowledge about accounting insurance companies and its accounts.	K2
CO 5	Learn the procedures and accounts relating to liquidation of companies.	K4

Reference:

1. Alston, Philip, and Frederic Megret, Eds. The United Nations and Human Rights: A Critical Appraisal. Second Edition. Oxford University Press, 2014
2. Bassiouni, M. Cherif, And William A. Schabas, Eds. New Challenges For The UN Human Rights Machinery: What Future For The UN Treaty Body System And The Human Rights Council Procedures? Intersentia, 2011
3. Kruckenber, Lena J. The Unreal World Of Human Rights: An Ethnography Of The UN Committee On The Elimination Of Racial Discrimination. Nomos Publishers, 2012.

Mapping of course outcomes with POs and PSOs

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

High – 3**Medium – 2****Low – 1**


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M.Com. (General)**First Year****CC Major Paper – I
ADVANCED FINANCIAL MANAGEMENT****Semester II**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M6	ADVANCED FINANCIAL MANAGEMENT		5	-		-	5	5	25	75	100

Learning Objectives	
1	To understand the theoretical framework of financial management in business corporations
2	To make an in depth analysis of various sources of financing and financial planning
3	To impart knowledge of managing assets of the company
4	To acquaint the students with types of leverages
5.	To enable the students to understand the capital structure and dividend theories

Course units**UNIT I FUNDAMENTALS OF FINANCE:**

Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques.

UNIT II SOURCES OF FINANCE & FINANCIAL PLANNING:

Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance- Capital structure: designing capital structure – Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories.

UNIT III WORKING CAPITAL AND RECEIVABLES MANAGEMENT:

Meaning - Concepts of working capital – Types – Significance - Factors determinants of working capital - methods of estimating working capital – operating cycle method. Receivables Management: meaning - objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies.

UNIT IV COST OF CAPITAL AND LEVERAGES:

Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity – Cost of Retained Earnings – Weighted Average Cost of Capital. Leverage: Meaning, Types – Operating leverage – Financial Leverage and Combined Leverage– EBIT/EPS Analysis.

UNIT V INVESTMENT DECISIONS:

Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return,

Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting(Theory & Problems) - Dividend policy and practices (Theory & Problems).

Note: 60% Theory and 40 % Problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the theoretical framework of financial management in business corporations	K2
CO 2	Make an in depth analysis of various sources of financing and financial planning	K4
CO 3	Impart knowledge of managing assets of the company	K4
CO 4	Acquaint the students with types of leverages	K2
CO 5	Enable the students to understand the capital structure and dividend theories	K4

Reference Books:

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi


Mapping of course outcomes with POs and PSOs

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


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M.Com. (General)**First Year****CC Major Paper – VII****Semester II****QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M7	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2	To know probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.
3	To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.
4	To enable the students understand the sequencing problems.
5.	To make the students learn the scheduling the PERT and CPM.

Course units**Unit - I**

Introduction: Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and limitations of Quantitative Techniques - Meaning of Correlation – Scatter Diagram – Karl Pearson's Coefficient of Correlation – Spearman's Rank correlation – Partial and multiple correlation – simple problems only.

Unit - II

Testing of Hypothesis: Definition - Types of hypothesis – Type I error – Type II error – Procedure for testing a hypothesis – Small samples – t test – Test of significance of single mean – Difference between two means – Chi-square test – Goodness of fit – Simple problems only.

Unit – III

Transportation Models: Introduction – Mathematical formulation – Methods for finding initial basic feasible solution – North-West Corner rule – Row minima method – Column minima method – Matrix minima method (Lest cost method) – VAM method – Optimal solution – MODI method – Simple problems only.

Unit - IV

Sequencing Problems: Introduction – Assumptions – Definition – Step-wise procedure for determining the optimal sequence for n jobs on two machines – Processing n jobs on three machines – Processing n jobs on m machines – Processing of two jobs on m machines – Graphical method – Problems.

Unit - V

Scheduling by PERT and CPM: Introduction –Basic Terminologies – Rules for constructing a project network – Network computations – PERT – Basic differences bet PERT and CPM – Problems.

Note: 20% Theory and 80 % problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.	K2
CO 2	Know probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.	K4
CO 3	Impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.	K4
CO 4	Enable the students understand the sequencing problems.	K2
CO 5	Learn the scheduling the PERT and CPM.	K4

Text Book :

- [1] P.N.Arora, Sumeet Arora and S.Arora, Comprehensive Statistical Methods, S.Chand & Company Ltd., New Delhi – 110055, First Edition 2007.(Units I, II)
- [2] V.Sundaresan, K.S. Ganapathy Subramanian and K.Ganesan, Resource Management Techniques, A.R.Publications, Arpakkam – 609111, Reprint 2002.(Units III, IV, V)

Reference Books :

- [1] S.C.Gupta, V.K.Kapoor, Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi, 2015.
- [2] Gupta, S.C, Fundamentals of Applied Statistics, S. Chand & Sons, New Delhi, 1993.
- [3] Gupta, S.C, Statistical Methods, Sultan Chand, New Delhi, 2002.
- [4] Hamdy A. Taha, Operations Research, Eighth Edition, 2006, Prentice – Hall of India Pvt. Ltd., New Delhi – 110001.

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1


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M.Com. (General)**First Year****CC Major Paper – VIII****Semester II****STRATEGIC MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M8	STRATEGIC MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To equip the students with the knowledge of making and implementing corporate strategic decisions.
2	To equip the students with the familiarize the issues and practices involved in strategic management.
3	To equip the students with the knowledge of Business Policy , Strategic Management: Meaning and Nature – practices involved.
4	To equip the students with the knowledge about varies terms like take over , diversification, formulation etc.,
5.	To equip the students with the knowledge of Value Chain Analysis, SWOT analysis.

Course units**UNIT I: BUSINESS POLICY**

Business Policy and Strategic Management: Meaning and Nature – Vision and Mission and objectives of the Firm - Strategic Levels in the Firm - Strategic Planning Process.

UNIT II: STRATEGIC ANALYSES

Strategic Analyses: Porters approach - BCG approach - Experience Curve Analysis- SWOT analysis - Value Chain Analysis - Core Competency.

UNIT III: STRATEGIC FORMULATION

Strategic Formulation: Approaches - Developing Alternative - Diversification- Integration – Retrenchment – Divestment – Merger - Takeover and Joint Strategy - Turnaround.

UNIT IV: STRATEGIC IMPLEMENTATION

Strategic Implementation and Control: Meaning- Steps - Approaches – Issues towards Implementation and Control

UNIT V: STRATEGY EVALUATION AND CONTROL

Strategy Evaluation and Control: nature-types-approaches-characteristics-importance techniques

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Knowledge of making and implementing corporate strategic decisions.	K2
CO 2	Familiarize the issues and practices involved in strategic management.	K4
CO 3	Knowledge of Business Policy , Strategic Management: Meaning and Nature – practices involved.	K4
CO 4	Knowledge about various terms like take over , diversification, formulation etc.,	K2
CO 5	Knowledge of Value Chain Analysis, SWOT analysis.	K4

Reference Books :

1. Ghosh, P.K., Strategic planning and Management, Sultan Chand & Sons, 13th edition, 2012
2. Subba Rao, P. Business policy and Strategic Management, Himalaya Publishing House, 2008.
3. Appa Rao, Parvathiswara Rao, Sivaramakrishnan, K., Strategic Management and business policy text and cases, excel books, 2008.
4. John A Pearce II, Richard B. Robinson, Amita Mital, Strategic Management- Formulation, Implementation and Control, Tata McGraw Hill, 12th Edition, 2013.

Mapping of course outcomes with POs and PSOs

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

High – 3


Medium – 2

Low – 1


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SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M9	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-		-	5	5	25	75	100

Learning Objectives	
1	To introduce the fundamentals of investment decision making including fundamental and technical analysis.
2	To impart knowledge on the basics of measuring risk and return.
3	To develop the skills required to make portfolio decision making.
4	To know the uses of CAPM and APM.
5.	To gain an understanding about the process of constructing a portfolio.

Course units**UNIT I INVESTMENT - AN OVERVIEW**

Meaning - objectives – needs and essentials - Factors and constraints of investment, Savings Vs Investment - financial instruments (meaning, features, types, importance and drawbacks).

UNIT II RISK AND RETURN:

Risk: meaning – types (certainty and uncertainty) - sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk.

UNIT III VALUATION OF FINANCIAL SECURITIES:

Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures.

UNIT IV PORTFOLIO MANAGEMENT:

Portfolio: meaning and types - portfolio management: meaning, need, types and importance – portfolio management Vs wealth management - SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance.

UNIT V EFFICIENT MARKET HYPOTHESIS:

Assumptions – three levels – the Elliott Wave principle – CAPM and APM: meaning, objectives, assumptions, validity, components and criticism of CAPM - value additivity and CAPM – Average Pricing Model – arbitrage - CAPM Vs APM.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Fundamentals of investment decision making including fundamental and technical analysis.	K2
CO 2	Knowledge on the basics of measuring risk and return.	K4
CO 3	Develop the skills required to make portfolio decision making.	K4
CO 4	Know the uses of CAPM and APM.	K2
CO 5	Gain an understanding about the process of constructing a portfolio.	K4

Reference Books:

1. BARUA S K V RAGHUNATHAN AND J R VERMA, (1992), 'Portfolio Management', Tata McGraw-Hill, Delh .
2. FRANCIS J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi.
3. KEIN S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi.
4. GURUSAMY S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd.
5. RUSSELL J FULLER AND J L FARRELL JR, (1995), 'Modern Investment and Security Analysis', , McGraw-Hill Book Company, Delhi.
6. DONALD E FISHER AND RONALD J JORDON, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi.


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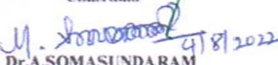
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3


Medium – 2

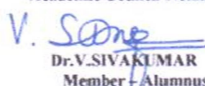
Low – 1

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M.Com. (General)**First Year****Elective Course Paper I****Semester II****HUMAN RESOURCES MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC1A	HUMAN RESOURCES MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To help students to know the basics present trend in Human Resource Management.
2	To furnish the various job related aspects.
3	To know various aspects of Human development related issues.
4	To evaluate the quality aspects of human resources.
5.	To help students learn the safety aspects of Human Resource.

Course units**UNIT I INTRODUCTION:**

Evolution and growth of personnel management in India - HRM: meaning - concept – objectives - importance – functions – Qualities of a good personnel manager – emerging challenges of HRM.

UNIT II HRM PLANNING:

Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – job description & specification– job characteristics approach to job design – succession planning.

UNIT III RECRUITMENT, SELECTION AND TRAINING:

Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – selection process – training & development objectives and needs – training process – methods of training – evaluation of the training program – transfer and promotion.

UNIT IV PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT:

Performance appraisal - objectives – methods (traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal) – job evaluation – base compensation and supplementary compensations – compensation methods (different methods of wages and salary administration)– fringe benefits.

UNIT V MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF HRM:

Employee health and safety – employee welfare – social security – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement.

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Know the basics present trend in Human Resource Management.	K2
CO 2	Furnish the various job related aspects.	K4
CO 3	Know various aspects of Human development related issues.	K4
CO 4	Evaluate the quality aspects of human resources.	K2
CO 5	Learn the safety aspects of Human Resource.	K4


Reference Books:

1. Ashwathappa, Human Resource Management, McGraw Hill, India.
2. Gary Dessler, Human Resource Management, Pearson Education.
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House.
4. Michael, Human Resource Management, Himalaya Publishing House.
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House.
6. Pardishi, Human Resource Management, Himalaya Publishing House .
7. Prasad L M, Human Resource Management, Sultan Chand & Sons.
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons.


Mapping of course outcomes with POs and PSOs

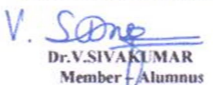
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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vice - Chancellor Nominee

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M.Com. (General)

First Year

Elective Course Paper I

Semester II

BUSINESS APPLICATION SOFTWARE AND ACCOUNTING PACKAGES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC1B	BUSINESS APPLICATION SOFTWARE AND ACCOUNTING PACKAGES		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students understand the application of computer in business.
2	To understand the concept of windows.
3	To know the application of power point.
4	To know the Tally package and use in business.
5.	To gain knowledge on accounting report.

Course units

UNIT I INTRODUCTION TO WORD

Introduction to Word – *Editing a Document* – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.- Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts.

UNIT II INTRODUCTION TO POWERPOINT

Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint –Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.

UNIT III INTRODUCTION TO ACCOUNTING PACKAGES

Introduction – Features – Basic – Concept of Computerised Accounting and Inventory System – Types of Accounts – Accounts Statements – Purchases & Sales – Credit and Debit transactions – Invoice – Voucher – Order – Cost & Stock – Income and Expenses – InventoryControl.

UNIT IV TALLY LEDGER CREATION

Masters – Creation of Master – Ledger – Cost – Group & Unit Measurement-Transactions – Accounts Voucher Entry – Contra Entry – Receipts & Payments – Journal – Debit and Credit Notes – Sales and Purchases Option and Post Dated Vouchers, Inventory Voucher Entry – Types – Delivery challan – Goods Receipts Note. Sales & Purchase Returns – Invoice Stock Transfer.

UNIT – V ACCOUNTING REPORT

Reports – Accounting Report – Trial Balance – Profit & Loss Account – Balance Sheet – Stock Statement – Account Books – Cash & Bank Books – Ledger Summaries – Bills Receivable & Payable Statements. Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order Status – Sales Order Summary – Purchase Order Summary – Printing – Reports on Printer – Reports to File.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the application of computer in business.	K2
CO 2	Understand the concept of windows.	K4
CO 3	Know the application of power point.	K4
CO 4	Know the Tally package and use in business.	K2
CO 5	Gain knowledge on accounting report.	K4

Reference Books

1. Implementing Tally – K.K. Nidhani
2. Financial Accounting Using Tally – Namrata Agarwal
3. Taxali. R.K, PC (2017), Software Made Simple.
4. Alexis Leon & Mathews Leon, (2017), Internet for everyone, New Delhi, Vikas Publishing House .
5. Nellai Kannan ,C(2017), MS Office, 4th edition, Tirunelveli, NEIS Publications.


Mapping of course outcomes with POs and PSOs

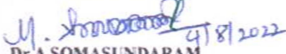
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CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3


Medium – 2

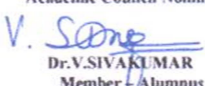
Low – 1

1. 
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M.Com. (General)**Second Year****Elective Paper – I****Semester III****INTERNATIONAL LOGISTICS MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02OE1	INTERNATIONAL LOGISTICS MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To acquaint the students with basic knowledge of business logistics
2	To make the students to develop awareness about marine transportation
3	To enable the students to acquire knowledge on inventory management
4	To get knowledge on how to evaluate the performance of business.
5.	To get the knowledge on packaging and transportation.

Course units**Unit I:**

Introduction to Business Logistics and Supply Chain Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach

Unit II:

Structure of shipping Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

Unit III:

Developments in Ocean Transportation Containerization: CFS and inland container depots, Multi-model transportation and CONCOR – Role of intermediaries including freight Agents, shipping agents, Container Agents.

Unit IV:

Inventory and Warehousing Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk pooling-Vendor managed inventory-Warehousing functions

Unit V:

Transportation and Packaging Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Acquaint the students with basic knowledge of business logistics	K2
CO 2	Develop awareness about marine transportation	K4
CO 3	Acquire knowledge on inventory management	K4
CO 4	Get knowledge on how to evaluate the performance of business.	K2
CO 5	To get the knowledge on packaging and transportation.	K4

Text Books:


1. Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai.
2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
3. Donold J Bolversox and Davis J. Closs 2016, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi.


Supplementary Readings:

1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi
3. Donold Waters and Palgrake 2016, Logistics: An Introduction to Supply Chain Management, Mac Millan, New Delhi
4. Sarika Kulkarni and Ashok Sharma 2018, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi


Mapping of course outcomes with POs and PSOs

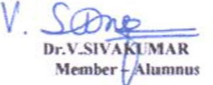
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CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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INTERNATIONAL BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M10	INTERNATIONAL BUSINESS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the basics of international business.
2	To acquaint students on the international trading environment.
3	To gain an understanding on the multinational enterprises.
4	To learn the various aspects of international financial management.
5.	To enable the students to gain an understanding on the recent developments in international business.

Course units**UNIT I INTRODUCTION:**

International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II INTERNATIONAL TRADING:

International Trading– WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNIT III MULTINATIONAL ENTERPRISES:

Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV INTERNATIONAL FINANCIAL MANAGEMENT:

International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.

UNIT V RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS:

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management – Designing Organisations for International Environment.

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Know the basics of international business.	K2
CO 2	Acquaint students on the international trading environment.	K4
CO 3	Gain an understanding on the multinational enterprises.	K4
CO 4	Learn the various aspects of international financial management.	K2
CO 5	Gain an understanding on the recent developments in international business.	K4

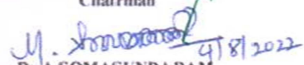
Reference Books:

1. Anant K, Sundaram J, Steward Black, (2010, The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi Apte, P.G, (2014),
2. International Financial Management, Tata McGraw Hill, New Delhi Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi.
3. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi.
4. Roger Bennett, (2011), International Business, Pearson Education, New Delhi.


Mapping of course outcomes with POs and PSOs

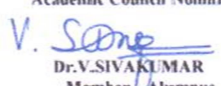
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ADVANCED MARKETING MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M11	ADVANCED MARKETING MANAGEMENT		5	-		-	5	5	25	75	100

Learning Objectives	
1	To impart knowledge on the framework of marketing management at various environmental constraints.
2	To understand the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments.
3	To encourage students to practice marketing as their profession.
4	To gain knowledge on advertising and sales promotion.
5.	To gain knowledge on recent trends in marketing management.

Course Units:**UNIT I MARKET ANALYSIS:**

Market Analysis and Selection: Concept, Nature, Scope and importance of marketing; marketing concept and its evolution; Strategic marketing planning – Market segmentation and positioning; Buyer behaviour; Consumption versus Industrial Organizational buyers; Consumer decision-making process.

UNIT II PRODUCT AND PRICING:

Product and Pricing Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle - Strategic implications; New product development and consumer adoption process. Pricing decisions: Factors affecting price determination; Pricing policies and strategies.

UNIT III DISTRIBUTION AND PROMOTION:

Distribution and Promotional Decisions: Nature, functions and types of distribution channels; Distribution channel intermediaries; Channel management decisions, Retailing and wholesaling.

UNIT IV ADVERTISING AND SALESMANSHIP:

Promotion decisions: Communication process; Promotion mix - advertising, Personal selling, Sales promotion, Publicity and Public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion - Tools and techniques.

UNIT V RECENT DEVELOPMENTS IN MARKETING MANAGEMENT:

Recent Developments in Marketing - Retail Marketing – Online Marketing: meaning -methods – Green Marketing – Telemarketing - MLM – Relationship Marketing

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Impact knowledge on the framework of marketing management at various environmental constraints.	K2
CO 2	Impact knowledge on the framework of marketing management at various environmental constraints.	K4
CO 3	Understand the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments.	K4
CO 4	Encourage students to practice marketing as their profession.	K2
CO 5	Gain knowledge on advertising and sales promotion.	K4

Reference Books:

1. Kotler, Philip and Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi, 2007
2. Ramaswamy VS and Namakumari S Marketing Management, Macmillon India, New Delhi, 2007
3. Srinivasan R Case Studies in Marketing - the Indian Context, Prentice Hall, New Delhi, 2007
4. Stanton, William J and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York


Mapping of course outcomes with POs and PSOs

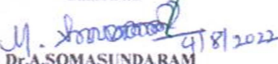
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CO5	3	3	1	3	3	2

High – 3


Medium – 2

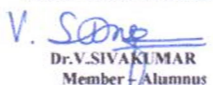
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M.Com. (General)**Second Year****CC Major Paper XII****Semester III****GST AND CUSTOMS LAW**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M12	GST AND CUSTOMS LAW		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the features, and benefits of GST.
2	To enable students to learn important definitions on GST.
3	To learn the registration procedure relating to GST.
4	To know the various aspects of assessment of GST.
5.	To learn the important provisions of GST

Course Units:**UNIT I INDIRECT TAXES**

Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

UNIT II GOODS AND SERVICE TAX

Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

UNIT III REGISTRATION

Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

UNIT – IV LEVY AND COLLECTION UNDER SGST/CGST ACT

Meaning of important terms, Goods, Services, Supplier, Casual Taxable person, Aggregate Turnover, Input tax and output tax. Concept of supply- composite and mixed supply- time of supply of Goods and Services – input tax credit.

UNIT – V CUSTOMS DUTY

Customs Duty: important definitions – importance- types – Prohibition of Import and Export Under the Customs Act – Valuation of goods for customs duty – Transaction value – Assessable value - Duty Drawback Schemes.

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Get a better understanding of the features, and benefits of GST.	K2
CO 2	Master the important definitions on GST.	K4
CO 3	Appreciate the registration procedure relating to GST.	K4
CO 4	Understand the various aspects of assessment of GST.	K2
CO 5	Gain a better knowledge on the important provisions of GST.	K4


Reference Books: _

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers.
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra .
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore.
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers.
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
6. Business Taxation – Dinker Pagere.
7. Indirect Tax Laws – Sareen U.K. & Sharma Ajay.
8. Business Taxation – T.S. Reebly Y. Hari Prasad Reddy.


Mapping of course outcomes with POs and PSOs

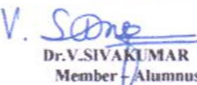
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CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
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	High – 3	Medium – 2		Low – 1		

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M.Com. (General)**Second Year****CC Major Paper XIII****Semester III****BUSINESS RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	Externa l	Total
22:P02M13	BUSINESS RESEARCH METHODOLOGY		5	-		-	5	5	25	75	100

Learning Objectives	
1	To provide basic knowledge about the concept, tools and techniques of business research.
2	To help develop the skills of students to be able to apply research techniques for business decision making.
3	To know the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis.
4	To help adopt appropriate statistical tools for drawing Inference.
5.	To know students as to write a Research Report.

Course Units:

UNIT I INTRODUCTION TO RESEARCH:

Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

UNIT II PROBLEM FORMULATION:

Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

UNIT III DATA COLLECTION:

Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

UNIT IV DATA ANALYSIS AND INTERPRETATION USING SPSS:

Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

UNIT V REPORT WRITING:

Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Outcomes: Students will be able to:


CO No.	CO Statement	Knowledge level
CO 1	Knowledge about the concept, tools and techniques of business research.	K2
CO 2	Develop the skills of students to be able to apply research techniques for business decision making.	K4
CO 3	Know the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis.	K4
CO 4	Help adopt appropriate statistical tools for drawing Inference.	K2
CO 5	Know students as to write a Research Report.	K4

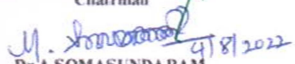
Reference Books:

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business McGraw Hill Education (India) New Delhi.
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers.
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd .
5. Pankaj Madan, Vageesh Paliwal, Rajul Bhardwaj, (2010), Research Vision Publishing House New Delhi.


Mapping of course outcomes with POs and PSOs

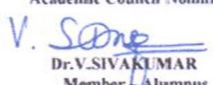
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M.Com. (General)**Second Year****Elective Paper – II****Semester III****EXPORT AND IMPORT PROCEDURE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC2A	EXPORT AND IMPORT PROCEDURE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To get knowledge on export procedure and documentation.
2	To make the students understand the guidelines for international business negotiations.
3	To enable the students learn the registration procedures for exports.
4	To make the students aware of quality control measures about EXIM.
5.	To make the students understand the diverse risks associated with EXIM.

Course units**Unit – I**

Export procedure and export documentation.

Unit – II:

Significance of Exports - Export Prospect of a Country - Search of product – Types- Schemes Factors - Search of Market - Determinants and Schemes.

Unit – III

Guidelines for International Business Negotiations - Appointing Sales Agents Abroad - Processing of an Export Order.

Unit – IV

Registration of Exporters – Importers - Import Export Code Number - Registration cum membership certificates - Quality Control and Pre shipment Inspection – Labelling – Marking - Packing and Packaging.

Unit – V

Risks in Export Trade - Marine Risks - Marine Insurance -Market Risks – ECGC.

Outcomes: Students will be able to:

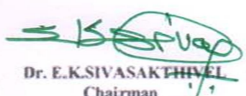
CO No.	CO Statement	Knowledge level
CO 1	Get knowledge on export procedure and documentation.	K2
CO 2	Make the students understand the guidelines for international business negotiations.	K4
CO 3	Learn the registration procedures for exports.	K4
CO 4	Aware of quality control measures about EXIM.	K2
CO 5	Understand the diverse risks associated with EXIM.	K4

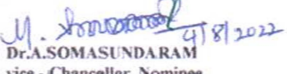
Reference:

1. Dev Raj, “ Import and Export Procedures and Documentation”, Rajat Publications, New Delhi,2015.
2. DGCI & S, “Foreign Trade Statistics of India(Principal Commodities and Countries) for differentYears, DGCI&S, Kolkata, 2016.
3. Garga, P.K., “Exports of India’s Major Products,Problems and Prospects”, New Century Publication,New Delhi, 2012.
4. Government of India, Economic Survey of different Years, 2000-2018,New Delhi, Ministry of Finance. 5.Government of India, Various Reports of the Ministry of Foreign Trade and Commerce, New Delhi.
5. 6.Murthy, Gautam, “International Trade and Economic co-operation”, New Century Publications, New Delhi,2016


Mapping of course outcomes with POs and PSOs

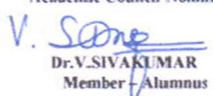
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		

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M.Com. (General)**Second Year****Elective Paper – II****Semester III****BANK MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC2B	BANK MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the role of Banking sector in the Service sector.
2	To analyze the Macro and Micro factors influencing the market goods and services.
3	To remember the Consumers on Modern Banking.
4	To learn to apply Market Segmentation and Product Designing.
5.	To acquire knowledge on remember the Market Information Research

Course units**UNIT I: BANKING STRUCTURE**

Banking structure in India -banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy - Small banks and payment banks.

UNIT II: LENDING PROCEDURES

Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies.

UNIT III MANAGEMENT OF NPAs

Non Performing Assets (NPAs) - Early Warning Signals - Management of NPAs Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act .

UNIT IV: INVESTMENT OF BANK FUND

Investment management - priorities in allocation of bank funds - investment in governments securities - maturity and yield - quality and diversification, profitability management - profit planning .

UNIT V: E-BANKING

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - EBanking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-Banking - Security Measures.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the role of Banking sector in the Service sector.	K2

CO 2	Analyze the Macro and Micro factors influencing the market goods and services.	K4
CO 3	Remember the Consumers on Modern Banking.	K4
CO 4	Apply Market Segmentation and Product Designing.	K2
CO 5	Remember the Market Information Research	K4

TEXT BOOKS


1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.


Reference Books

1. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications
2. K.Subramanian, Banking in India, TMH, New Delhi
3. Joseph Sinkey, Bank Financial Bank Financial Management, Pearson Education Commercial(Prentice Hall)


Mapping of course outcomes with POs and PSOs

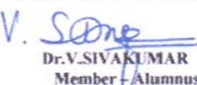
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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M.Com. (General)**Second Year****Open Elective Paper – II****Semester III****BUSINESS ENVIRONMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02OE2	BUSINESS ENVIRONMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable students to evaluate business and its environment.
2	To enable students to discuss the contemporary issues in business.
3	To enable students to examine and evaluate business in International Environment
4	To enable students to understand political environment.
5.	To enable students to understand business and society.

Course units**UNIT I: INTRODUCTION TO BUSINESS AND ITS ENVIRONMENT**

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

UNIT II: ECONOMIC ENVIRONMENT:

Economic Environment -Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation-Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members –Functions - Fiscal Policies – Union Budget – Structure of Union Budget.

UNIT III: GLOBAL ENVIRONMENT

Nature of Globalization – Rational for Globalization – MNCs, Benefits from MNCs – Problems – Strategies in Globalization – FIIs and FDI – WTO – Functions -implications for India. Privatization – Nature and Objectives – Privatization routes - Arguments against Privatization – Disinvestment in India.

UNIT IV: POLITICAL ENVIRONMENT:

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

UNIT V: NATURAL AND TECHNOLOGICAL ENVIRONMENT:

Natural environment – meaning - impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment- Elements of technological environment- Technology and Society. Economic effect of technology - New Technology policy. Ethics in Business- Social Responsibility of business.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable students to evaluate business and its environment.	K2
CO 2	Learn the contemporary issues in business.	K4
CO 3	Examine and evaluate business in International Environment	K4
CO 4	Understand political environment.	K2
CO 5	Understand business and society.	K4

Text Books:

1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai.
2. Aswathappa, K 2016, Essentials of Business Environment, Himalaya Publishing House, Mumbai
3. Charles W.L.Hill 2014, Global Business Today, Tata McGraw Hill, UK.

Supplementary Readings:

1. Heldi Vernon 2016, Business and Society, Tata McGraw Hill, UK.
2. Adrian Palmer and Bob Hartley 2017, The Business Environment, McGraw Hill, UK
3. Rajan, V.R 2017, Globalisation of Indian Industries – Strategies and Management, Deep and Deep Publications, New Delhi
4. Cherunilam Francis 2017, Business Environment, Himalaya Publishing House, Mumbai
5. Ghosh, P.K 2017, Business Policy-Strategic Planning and Management Sultan Chand and Sons, New Delhi.


Mapping of course outcomes with POs and PSOs

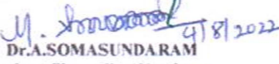
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3


Medium – 2

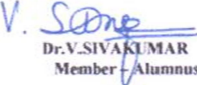
Low – 1

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M.Com. (General)**Second Year****CC Major Paper XIV****Semester III****MANAGEMENT ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M14	MANAGEMENT ACCOUNTING		5	-		-	5	5	25	75	100

Learning Objectives	
1	To acquaint the students with the applicability of financial statements for decision making.
2	To develop the skills for preparation, analysis and interpretation of financial statements.
3	To enable the students to take decisions using management accounting tools.
4	To know the mechanics of preparation of cash flow and funds flow statements..
5.	To understand standard costing and variance analysis.

Course units**UNIT I INTRODUCTION – COMPARATIVE AND COMMON SIZE STATEMENTS ANALYSIS:**

Introduction to Financial, Cost and Management Accounting– Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management. Concepts of Financial Statements - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis

UNIT II RATIO ANALYSIS OF FINANCIAL STATEMENTS:

Ratio analysis – Calculation of various ratios - Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios – Preparation of Balance Sheet from ratios.

UNIT III FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT:

Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS:

Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis –Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

UNIT V BUDGET AND BUDGETARY CONTROL:

Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: 20% Theory and 80% Problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Acquaint the students with the applicability of financial statements for decision making.	K2
CO 2	Develop the skills for preparation, analysis and interpretation of financial statements.	K4
CO 3	Enable the students to take decisions using management accounting tools.	K4
CO 4	Know the mechanics of preparation of cash flow and funds flow statements..	K2
CO 5	Understand standard costing and variance analysis.	K4


Reference Books:


1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi.
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi.
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai.
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai.
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai.
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi.
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers.
8. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College.

Mapping of course outcomes with POs and PSOs


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


High – 3**Medium – 2****Low – 1**

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M.Com. (General)**Second Year****CC Major Paper XV****Semester IV****CORPORATE SOCIAL RESPONSIBILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M15	CORPORATE SOCIAL RESPONSIBILITY		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to gain and understand the significance and importance of corporatesocial responsibility and its principles and practice in Indian context.
2	To know students the implementation of CSR policy under the Companies Act 2013.
3	To gain knowledge on governance of CSR activities.
4	To learn as to how to monitor CSR activities .
5.	To know about CSR standards and audit.

Course units**UNIT I CONCEPT OF CSR**

Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR.

UNIT II IMPLEMENTATION OF CSR POLICY

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India.

UNIT III GOVERNANCE OF CSR ACTIVITIES:

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management.

UNIT IV MONITORING OF CSR ACTIVITIES:

CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring - External Monitoring.

UNIT V CSR AUDIT AND STANDARDS:

CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefitsof CSR audit - CSR Ratings, CSR awards - Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable the students to gain and understand the significance and importance of corporatesocial responsibility and its principles and practice in Indian context.	K2
CO 2	Know students the implementation of CSR policy under the Companies Act 2013.	K4
CO 3	Gain knowledge on governance of CSR activities.	K4
CO 4	Learn as to how to monitor CSR activities .	K2
CO 5	Know about CSR standards and audit.	K4

Reference Books:

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA.
2. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka .
3. Nancy Lee and Philip Kotler (2011), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi.
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi
5. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London.


Mapping of course outcomes with POs and PSOs

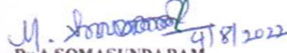
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
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CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3


Medium – 2

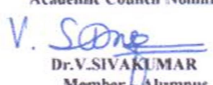
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M.Com. (General)**Second Year****CC Major Paper XVI****Semester IV****INSURANCE AND RISK MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02M16	INSURANCE AND RISK MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To familiarize the student's competence in Insurance at an advanced level
2	To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.
3	To impart knowledge on the principles of life insurance and types of policies.
4	To know students on the nature and types of non-life insurance policies.
5.	To make the students understand on the various aspects of risk management.

Course units**UNIT I INTRODUCTION TO INSURANCE**

History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

UNIT II LIFE INSURANCE NATURE AND POLICY TYPES:

Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

UNIT III NON-LIFE INSURANCE AND POLICY TYPES:

Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

UNIT IV INSURANCE MARKET:

Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India-

Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

UNIT V INSURANCE CUSTOMERS AND RISK MANAGEMENT:

Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Familiarize the student's competence in Insurance at an advanced level	K2
CO 2	Focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.	K4
CO 3	Impart knowledge on the principles of life insurance and types of policies.	K4
CO 4	Know students on the nature and types of non-life insurance policies.	K2
CO 5	Understand on the various aspects of risk management.	K4

Reference Books:

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi.
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. Nalini P.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India.
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), Insurance Theory and Practice, Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

Mapping of course outcomes with POs and PSOs


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

High – 3


Medium – 2

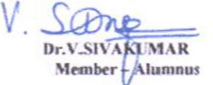
Low – 1

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M.Com. (General)**Second Year****Elective Course Paper III****Semester IV****CUSTOMER RELATIONSHIP MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC3A	CUSTOMER RELATIONSHIP MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart skill based knowledge of Customer Relationship Management
2	To understand the concepts and principles of CRM.
3	To understand the need and importance of maintaining a good customer relationship.
4	To gain knowledge of strategic customer acquisition and retention techniques in CRM.
5.	To know the conceptual aspects of service quality.

Course units**UNIT I UNDERSTANDING CUSTOMERS:**

Customer meaning and definition – types of customer and Customer relationship- individual and group customers – Customer life time value – Selection of Profitable customer segments.

UNIT II CRM STRUCTURES:

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III CRM PLANNING AND IMPLEMENTATION:

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation - Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV SERVICE QUALITY:

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V TRENDS IN CRM:

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Impart skill based knowledge of Customer Relationship Management	K2
CO 2	Understand the concepts and principles of CRM.	K4
CO 3	Understand the need and importance of maintaining a good customer relationship.	K4
CO 4	Gain knowledge of strategic customer acquisition and retention techniques in CRM.	K2
CO 5	Know the conceptual aspects of service quality.	K4


Reference Books:

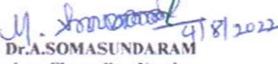
1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra.
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Mapping of course outcomes with POs and PSOs


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

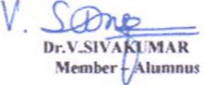
High – 3**Medium – 2****Low – 1**

1. 
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Chairman

2. 
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M.Com. (General)**Second Year****elective Paper – III****Semester IV****COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22:P02EC3B	COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the origin and the development of cooperative credit in India.
2	To gain knowledge about Primary Agricultural Cooperative Credit Societies
3	To know about short term, medium term and long term cooperative credit structure
4	To know the significance of Long term structure.
5.	To gain knowledge on describe the constitutions and functions of non-agricultural credit cooperatives

Course units**UNIT I INTRODUCTION:**

Cooperative credit: Evolution and structure of cooperative credit movement in India – Rural and Urban, Agricultural and non-agricultural – Role of credit Organisation – RBI, NABARD, RRBs.

UNIT II COOPERATIVE BANKS IN INDIA:

National Federation of State Cooperative Banks (NAFSCOBs). State Cooperative Bank - origin - constitution – management, structure Resource mobilization – funds management, functions. District Central Cooperative Banks – origin – constitution, management, structure – Resource mobilization, branch banking, Lending functions.

UNIT III COOPERATIVE CREDIT SOCIETY:

Primary Agricultural Cooperative Credit Societies – constitution and management, size, functions. Crop Loan System – meaning features, procedures, problems – overdues – remedies – Development Action Plan.

UNIT IV AGRICULTURAL AND RURAL DEVELOPMENT BANK:

Primary Agricultural and Rural Development Banks (PARD Banks) – Organizational pattern, sources of finance – Loan sanctioning procedures – Recovery management. State Agricultural and Rural Development Bank (SARD Banks) –Objectives, constitution, raising of funds – Issue of various debentures – Redemption of debentures – Functions.

UNIT V NON AGRICULTURAL COOPERATIVE CREDIT:

Urban Cooperative Banks: Concept - constitution, objectives, functions and management. Employees Thrift and credit cooperatives, Industrial Cooperative Bank, Housing Cooperatives.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the origin and the development of cooperative credit in India.	K2
CO 2	Know the Evolution and structure of cooperative credit movement in India	K4
CO 3	Describe the functions of Primary Agricultural Cooperative Credit Societies	K4
CO 4	Gain knowledge about origin and growth of DCCB and state cooperative bank.	K2
CO 5	Know the significance of Long term structure.	K4


REFERENCE BOOKS :

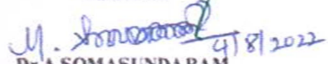
1. Mathur B.S.: Cooperation in India.
2. Memoria C.B.: Agricultural Problems of India.
3. Nakkiran.S.: Agricultural Finance and Rural Banking.
4. Naidu V.T.: Farm Credit and Cooperatives in India.
5. Rustagi N.K.: Crop. Insurance in India.
6. Sami Uddin and Mahfoozur Rahman : Cooperative Sector in India.
7. Hajela T.N. : Cooperation Principles, Problems and Practice Abdul Kuddus: Cooperative creditand banking.

Mapping of course outcomes with POs and PSOs


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

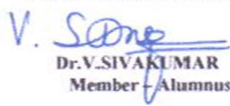
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