

SRI SANKARA ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

ENATHUR, KANCHIPURAM - 631561

M.COM (GENERAL)

REGULATIONS & SYLLABUS

Effective from the academic year 2023 – 2024

Choice Based Credit System

PREAMBLE

The Learning Outcome-based Curriculum Framework(LOCF) is constituted by the Committee set up by the Board of Academic Council, Sri Sankara Arts and Science College (Autonomous), Enathur, Kanchipuram, as per the guidance provided by the University of Madras is desired to submit the Curriculum of M.com Program to be implemented by our college from 2022 -23 onwards. This curriculum is developed after conducting a series of meeting and consulting with all the members in the committee.

The important role of the education is to build abilities and cultivate knowledge to adopt in the society with the successful manner. Based on these aspects, it has been framed with fruitful manner to develop the attitude of the students and built their required knowledge of present scenario in the complete world. The main focus is on how to acquire the required skills and knowledge to reach their achievement in the society.

The focus of LOCF of M.Com is aimed at improving the students' abilities and helping them to become a competent business leader / entrepreneur who can contribute more and more in the society. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One of the important aspects of LOCF is to develop a commerce graduate who can understand the present and future requirement in the business and industry.

It is also focused to develop the competent person to become a future leaders in the industry and business.

The salient features of the LOCF in M.Com. are:

1. The Main objective of LOCF is to mentally prepare the students to learn various courses/subjects in the area of Commerce leading a graduate degree.
2. The learning outcomes for each subject have been carefully designed to help students to have potential knowledge in various area of commerce discipline.
3. Commerce itself is an interdisciplinary subject, because of it has been taken to integrate courses covering various area like Accounting, Management, Finance, Taxation, Law,

Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.

4. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of Skill Development Courses, and Discipline Specific Elective Courses have been included in the structure.
5. For M.Com. Programme, Twelve (12) core courses are placed from first to fourth semester, six (06) elective courses are placed in the first to fourth semester, The idea of offering these courses and also creating space for developing more Sector Skill development courses covering different aspects of knowledge and skills is to create opportunities for employability of a commerce graduate and also expand the learner's sphere towards practical relevance of studying commerce discipline so that a learner can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Courses have been designed in a manner that provides relevant knowledge and skills.
6. Based on Objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises in each unit in the courses to enable the students to placed in various organization and gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.
7. The courses are designed keeping in view the employability, entre research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Corporate Laws, and Entrepreneurship.
8. The courses are designed keeping in view the employability, entrepreneurship and skill development and innovation in the field of Commerce.
9. The Faculty members are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning methods and various interactive teaching and

learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Learning Outcome-based Curriculum Framework (LOCF)

1. Introduction

In order to promote education in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and soft skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for skill development, employability, and entrepreneurship.

Quality higher education should provide improved knowledge and built up good nation.

Hence, improve the quality of commerce knowledge in our society by cultivating quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i) Governing curriculum improvement based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii) Enriching the quality of teaching and practical knowledge;
- iii) Involving students in discussions, problem-solving and to build up decision making ability;
- iv) Motivating the students to understand various concepts of commerce and its application to enable them apply in business and industry.

2. Learning Outcomes-based Approach to Curriculum Planning

The Postgraduate Degree in M. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at

the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of M. Com. has been designed keeping in view the postgraduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – surrounding knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- ✓ Programme design and syllabi development;
Teaching-learning pedagogy;
- ✓ Assessment of student learning levels;
- ✓ Providing required experience to students through outcome based learning activities in present situations.

2.1.Nature and area of the M.Com Programme

The M. Com. Programme provides an extensive and outcome based for learning, application, entrepreneurship, skill development and employability. The key areas of study in Commerce are:

- i. Digital Marketing
- ii. Strategic Human Resource Management
- iii. Corporate Accounting
- iv. Business Finance
- v. Tax Planning and Management
- vi. Security Analysis and portfolio Management
- vii. Banking & Insurance
- viii. Corporate and Economic Laws

Apart from these key areas present curriculum framework includes certificate courses with an aim to learn in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Master Degree Programme in M. Com.

The overall aim of M. Com. as a programme is to:

- i) Provide a fruitful environment that comprehensive engages students through an all- surrounding knowledge impartation;
- ii) Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- iii) Construct a sound theoretical knowledge;
- iv) Familiarizing students with recent market practices;
- v) Familiarizing students with present Auditing practices;
- vi) Encourage the students to advance a range of generic skills helpful in employment, skill development , internships, and social activities;

2.3. Key Outcomes supporting Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for M. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

1. Framing of syllabi
2. Students attributes
3. Qualification descriptors
4. Programme learning outcomes
5. Course learning outcomes
6. Necessity of having elective courses
7. Applications of commerce
8. Employability in banking, finance and other sectors.

3. Graduate Attributes in M. Com.

The graduate attributes in M. Com. are the outline of the expected course learning outcomes mentioned in the end of each course along with blooms level. The characteristic attributes that a M. Com. Graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate extended standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as predecessor to various marketing developments, Accounting practices, Management practices, etc., since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce;
- ii. Ability to examine the results and apply them to various problems appearing in different areas of Commerce.

3.4 Problem solving

- i. Capability to presume a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion for marketing and business problems;
- iii. Able to distinguish solution to sustain problems originating in the diverse Management areas such as Finance, Marketing, Human Resource, and Taxation etc.

3.5 Research Related Skills

- i. Ability to search for, finds, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various areas of Commerce.

3.6 Self-directed Learning

Capability to work independently in miscellaneous projects as well as Auditing and accounting practices in various organisation which will confirm thorough learning of various facets of Commerce.

3.7 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, misrepresentation, and manipulation of information in business and auditing practices in the society;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4. Qualification Descriptors for M. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of M. Com. These parameters are expected to be attained and demonstrated by the students after becoming a graduate in this programme. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, Auditing, HR, Tax, Economics, and several other areas of Commerce;
- iv. Acquire various soft skills (like communication, computer literacy, organizing and analytical) required to manage complete business situation as well as life situations;
- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies , techniques and strategies;

- vi. Fulfill one's learning requirements to provide an insight of research and business practices in Commerce and inter-disciplinary areas;
- vii. Apply one's disciplinary knowledge and skills to analyse various business problems and solve complex problems with well-defined solution by framing new policies and creating new strategies.
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values, etc.

M.Com., GENERAL

Programme Objectives:

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

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

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill</p> <p>Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill</p> <p>Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value</p> <p>Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill</p> <p>Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability</p>

	<p>skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content. • Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together. 	
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills 	

**PROGRAMME OUTCOMES (PO) - PROGRAMME
SPECIFIC OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	4	6
	Core II - Digital Marketing	4	6
	Core III - Banking and Insurance	4	6
	Elective I A - Security Analysis and Portfolio Management (or) I B - Operations Research	4	6
	Elective II A - Labour Laws (or) II B - Strategic Human Resource Management	4	6
	Total	20	30

Semester II

	Course	Credit	Hours per Week
Part I	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B –Audit and Due Diligence	3	4
	Elective IV A - Rural and Agricultural Marketing (or) IV B - Logistics and Supply Chain Management	3	4
Part II	Skill Enhancement Course - Advertising and Media Management	2	4
	Internship/Industrial Activity#	-	-
	Total	22	30

Second Year
Semester III

	Course	Credit	Hours per Week
Part I	Core VII - Tax Planning and Management	5	6
	Core VIII - Research Methodology	5	6
	Core IX – Advanced Cost and Management Accounting	5	6
	Core X - Computer Applications in Business	4	6
	Elective V A - Strategic Management (or) V B - International Financial Management	3	3
Part II	Skill Enhancement Course - Stock Market Operations	2	3
	Internship/Industrial Activity #	2	-
	Total	26	30

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

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	6
	Core XII - Human Resource Analytics	5	6
	Project with Viva	7	10
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement Course - Consumer Behaviour	2	4
	Extension Activity	1	-
	Total	23	30
	Total (Semester I to IV) credits	91	

A. REGULATIONS - CHOICE BASED CREDIT SYSTEM

1. CONDITIONS FOR ADMISSION

A candidate who has passed in B.Com(General), B.Com(Accounting& Finance) B.Com (Bank Management), B.Com(Corporate Secretaryship) or BBA degree Program offered by any college or a university recognized by the UGC.

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than two academic years, passed the examination of all the four semesters prescribed earning 90/91 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION OF THE COURSE

The duration of the course is for two academic years consisting of four semesters.

4. EXAMINATION

There shall be four semester examinations: first semester examinations at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year respectively.

5. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

NAME OF THE COURSE - M.Com (General)

The scheme of examinations for different semesters shall be as follows:

Vide **APPENDIX – B**

The following procedure to be followed for Internal Marks: Theory Papers:

Internal Marks 25

Best Two tests out of 3	15 marks
Attendance	5 marks
Assignment/Seminar	5 marks

	25

Practical: Internal Marks 40

Attendance	5 marks
Practical Test best 2 out of 3	30 marks
Record	5 marks

	40

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- (i) Candidates shall register their names for the First semester examination after the admission in the PG courses.
- (ii) Candidates shall be permitted to proceed from the First Semester upto the Final Semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.

- (iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the Syndicate from time to time. Provided in case of candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

7. PASSING MINIMUM

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 50% .
- d) Grading shall be based on overall marks obtained (internal + external).

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations (theory papers, practical, project and viva-voce) prescribed for the course in the First appearance.

9. GRADING SYSTEM

The term grading system indicates a Seven (7) Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade.

SEVEN POINT SCALE (As per UGC notification 1998)

GRADE	GRADEPOINT	PERCENTAGE EQUIVALENT
'O' = Outstanding	5.50 – 6.00	75 – 100
'A' = Very Good	4.50 – 5.49	65 – 74
'B' = Good	3.50 – 4.49	55 – 64
'C' = Average	3.00 – 3.49	50 – 54
'D' = Below Average	1.50 – 2.99	35 – 49
'E' = Poor	0.50 – 1.49	25 – 34
'F' = Fail	0.00 – 0.49	0 - 24

10. RANKING

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under “Requirements for Proceeding to subsequent Semester” are only eligible for Classification.

11. PATTERN OF QUESTION PAPER

PART –A (50 words): Answer 10 out of 12 Questions 10 x 1 = 10 marks

PART –B (200 words): Answer 5 out of 7 Questions 5 x 5 = 25 marks

PART –C (500 words): Answer 4 out of 6 Questions 4 x 10 = 40 marks

12. EVALUATION AND GRADING SYSTEM

The performance of a student in each paper is evaluated in terms of percentage of marks with a provision for conversion to grade points (GP). Evaluation for each paper shall be done by a continuous internal assessment by the concerned paper teacher as well as by an end semester examination and will be consolidated at the end of the course. The term grading system indicates a Ten Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External examinations, grade points and letter grade.

Once the marks of the Internal and End-semester examinations for each of the papers are available, they will be added. The marks thus obtained will then be graded as per details provided in table.

The sum of total performance in each semester will be rated by **Grade Point Average (GPA)** while the continuous performance from the second semester onwards will be marked by **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formula.

$$\text{GPA} = \frac{\text{Sum of [Credits acquired * Grade points]}}{\text{Sum of Credits acquired}}$$

For the calculation of Grade Point Average (GPA), G_i is the grade point awarded; C_i is the credit units earned for the i^{th} paper.

$$\text{CGPA} = \frac{\sum_{i=1}^n C_i G_{Pi}}{\sum_{i=1}^n C_i}$$

Where ' C_i ' is the Credit earned for the paper i in any semester; " G_i " is the Grade Point obtained by the student for the paper i and ' n ' is the number of papers **passed** in that or **CGPA** = GPA of all the papers starting from the first semester to the current semester.

13. APPEARANCE FOR IMPROVEMENT:

Candidates who have passed in a theory paper / papers are allowed to appear again for theory paper / papers only once in order to improve his/her marks, by paying the fee prescribed from time to time. Such candidates are allowed to improve within a maximum period of 10 semesters counting from his/her first semester of his/her admission. If candidate improve his marks, then his improved marks will be taken into consideration for the award of Classification only. Such improved marks will not be counted for the award of Prizes / Medals, Rank and Distinction. If the candidate does not show improvement in the marks, his previous marks will be taken into consideration.

No candidate will be allowed to improve marks in the Practical, Project, Viva-voce, Field work.

14. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2022-2023 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., up to and inclusive of April/May 2025 Examinations. Thereafter, they will be permitted to appear the examination only under the Regulations then in force.

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

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

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

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time vale of money	
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	
UNIT II	(18 hrs)
Risk Management	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.	

UNIT III**(18 hrs)****Startup Financing and Leasing**

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

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

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

UNIT V**(18 hrs)****Multi National Capital Budgeting**

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

Question pattern: Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO 1	Explain important finance concepts
CO 2	Estimate risk and determine its impact on return
CO 3	Explore leasing and other sources of finance for startups
CO 4	Summarise cash receivable and inventory management techniques
CO 5	Evaluate techniques of long term investment decision incorporating risk factor

Books for study:

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

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Core – II****Semester I****DIGITAL MARKETING**

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

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

Course Units

UNIT I (18 hrs) Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.
UNIT II (18 hrs) Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

UNIT III	(18 hrs)
Digital media channels	
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.	
UNIT IV	(18 hrs)
Online consumer behavior	
Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	

Course Outcomes:

Students will be able to:

CO 1	Explain the dynamics of digital marketing
CO 2	Examine online marketing mix
CO 3	Compare digital media channels
CO 4	Interpret online consumer behavior
CO 5	Analyse social media data

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100
Learning Objectives											
1	To understand the evolution of new era banking										
2	To explore the digital banking techniques										
3	To analyse the role of insurance sector										
4	To evaluate the mechanism of customer service in insurance and the relevant regulations										
5	To analyse risk and its impact in banking and insurance industry										

Course Units

<p>UNIT I Introduction to Banking (18 hrs)</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>
<p>UNIT II (18 hrs)</p> <p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagned with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.</p>

UNIT III	(18 hrs)
Indian Insurance Market	
History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	
UNIT IV	(18 hrs)
Customer Services in Insurance	
Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management	
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

Course Outcomes

Students will be able to

CO 1	Relate the transformation in banking from traditional to new age
CO 2	Apply modern techniques of digital banking
CO 3	Evaluate the role of insurance sector
CO 4	Examine the regulatory mechanism
CO 5	Assess risk mitigation strategies

Books for study:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and

Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**FirstYear****Elective – I A****Semester I****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		4	-	-	-	4	6	25	75	100

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

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	

UNIT III	(12 hrs)
Fundamental Analysis and Technical Analysis	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
UNIT IV	(12 hrs)
Efficient Market Hypothesis	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
UNIT V	(12 hrs)
Portfolio Performance Evaluation	
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	

Course Outcomes

Students will be able to

CO 1	Examine investment options and structure a portfolio
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds
CO 3	Forecast stock performance through fundamental and technical analysis
CO 4	Examine the various Portfolio Theories.
CO 5	Evaluate the portfolio performance.

Books for study:

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

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

First Year

Elective – I B

Semester I

OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(12 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	

UNIT III	(12 hrs)
Sequencing and Game Theory	
Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
UNIT IV	(12 hrs)
Replacement and Network Analysis	
Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
UNIT V	(12 hrs)
Decision Tree Analysis and Queuing Theory	
Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	

Course outcomes

Students will be able to

CO 1	Demonstrate knowledge of OR fundamentals
CO 2	Identify models for problem solving
CO 3	Apply sequencing and game theory
CO 4	Apply network analysis to enhance effectiveness
CO 5	Examine the models for decision making

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – II A****Semester I****LABOUR LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LABOUR LAWS		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction and The Trade Unions Act, 1926	
Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	
UNIT II	(12 hrs)
The Factories Act, 1948 and Equal Remuneration Act, 1976	
The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	

UNIT III (12 hrs)

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

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

UNIT IV (12 hrs)

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

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

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

UNIT V (12 hrs)

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

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

Course Outcomes

Students will be able to

CO 1	Recall the basic labour legislations pertaining to Trade Unions
CO 2	Discuss on various provisions of the Factory's Act and Equal Remuneration Act
CO 3	Assess provisions relating to the workmen's compensations and state insurance.
CO 4	Examine provisions relating to payment of wages and minimum wages.
CO 5	Identify the provisions of provident fund, gratuity and bonus schemes.

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

First Year

Elective – II B

Semester I

STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC HUMAN RESOURCE MANAGEMENT		4	-	-	-	4	6	25	75	100

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

Course Units

UNIT I

(12 hrs)

Introduction to SHRM

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

UNIT II	(12 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance.	
UNIT III	(12 hrs)
Strategic Planning and Compensation	
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	
UNIT IV	(12 hrs)
Human Resource Policies	
Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	
UNIT V	(12 hrs)
Latest trends in Strategic HRM	
Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	

Course outcomes:

Students will be able to:

CO 1	Comprehend the fundamentals of strategic Human Resource Management
CO 2	Recognise the conceptual framework of strategic Human Resource Management
CO 3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO 4	Assess drafting of HR policies
CO 5	Explore the latest trend in the strategic Human Resource Management.

Books for study:

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

Books for reference:

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

Web references:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches.>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Core – IV****Semester II****STRATEGIC COST MANAGEMENT**

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

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

Course Units**UNIT I****(18 hrs)****Introduction to Strategic Cost Management**

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

UNIT II**(18 hrs)****Cost Control and Reduction**

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

UNIT III	(18 hrs)
Activity Based Cost Management	
Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	
UNIT IV	(18 hrs)
Transfer Pricing	
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	
UNIT V	(18 hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	

Course Outcomes

Students will be able to

1	Discuss strategic cost management and QC
2	Choose the appropriate technique for cost control
3	Utilise activity based costing in practice
4	Adopt transfer pricing methods
5	Build cost structure for Agriculture and IT sector

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Core – V****Semester II****CORPORATE ACCOUNTING**

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

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

Course Units

UNIT 1	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
Unit III	(18 hrs)
Consolidated financial statements	
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.	

UNIT IV **(18 hrs)****Contemporary Accounting Methods**

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

UNIT V **(18 hrs)****Financial reporting**

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

Question pattern: Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

CO 1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO 2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO 3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
CO 4	Assess contemporary accounting methods
CO 5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100
Learning Objectives											
1	To understand the startup landscape and its financing										
2	To analyse the formation and registration of Section 8 company										
3	To outline the concept of LLP and business collaboration										
4	To understand the procedure for obtaining registration and license										
5	To create awareness about the legal compliances governing business entities										

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of business organisations – Factors governing selection of an organisation – Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.	
UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	

UNIT III**(18 hrs)****Limited Liability Partnership and Joint Venture**

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

UNIT IV**(18 hrs)****Registration and Licenses**

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

UNIT V**(18 hrs)****Environmental Legislations in India**

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

Course Outcomes

Students will be able to:

CO 1	Assess the various avenues of acquiring finance to setup a business entity
CO 2	Recall the legal requirements for Section 8 Company
CO 3	Examine the proceedings for LLP and joint venture
CO 4	Describe the registration and licensing procedure
CO 5	Examine the compliance of regulatory framework

Books for study:

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

Books for reference:

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

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making - Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	

Unit III (12 hrs)

Moral Issues in Business

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

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

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

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

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

UNIT IV (12 hrs)

Corporate Sustainability

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

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

UNIT V (12 hrs)

Sustainability Reporting

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

Course Outcomes

Students will be able to:

CO 1	Apply the concepts of business ethics in practice
CO 2	Demonstrate and recommend ethical decision making by applying various theories
CO 3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO 4	Discuss the concepts of corporate sustainability
CO 5	Construct reports disclosing sustainability information

Books for study:

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Audit	
Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	
UNIT II	(12 hrs)
Secretarial Audit	
Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	

UNIT III	(12 hrs)
Introduction to Due Diligence	
Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	
UNIT IV	(12 hrs)
Types of Due Diligence	
Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	
UNIT V	(12 hrs)
Due Diligence for Take overs and Due Diligence Report	
Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	

Course outcomes:

Students will be able to:

CO 1	Analyse different types of audit
CO 2	Assess the provisions relating to secretarial audit
CO 3	Recall the basics of due diligence
CO 4	Evaluate the various types of due diligence
CO 5	Examine due diligence for take overs and prepare due diligence report

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – IV A****Semester II****RURAL AND AGRICULTURAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural buyer behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	

UNIT III (12 hrs)

Rural product strategy and pricing

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

UNIT IV (12 hrs)

Food processing industry infrastructure in India

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

UNIT V (12 hrs)

Cooperative marketing

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

Course Outcomes

Students will be able to:

CO 1	Recall the concepts of rural marketing
CO 2	Analyse the buying behaviours of rural consumers
CO 3	Appraise the strategies relating to rural product, branding, packaging, etc.
CO 4	Design distribution and promotional mix in the rural market relating to food processing industry
CO5	Assess the principles and functioning of cooperative marketing

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – IV B****Semester II****LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	
UNIT II	(12 hrs)
Global perspectives	
Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	

UNIT III**(12 hrs)****Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV**(12 hrs)****SCM-Warehousing**

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

UNIT V**(12 hrs)****SCM-Plan**

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

Course Outcomes

Students will be able to:

CO 1	Recall the concepts and features of SCM
CO 2	Assess global and Indian perspectives of SCM
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO 4	Assess strategic warehousing for SCM including global level
CO5	Assess the role of internet in SCM

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low – 1

M.Com. (General)**First Year****SEC – I****Semester II****ADVERTISING AND MEDIA MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ADVERTISING AND MEDIAMANAGEMENT	SEC	1	-	1*	-	2	4	25	75	100

* Practical Exposure - The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
1.	To acquaint students with creative strategies in advertising
2.	To educate students on the importance of media advertising
3.	To assist students to create an Advertisement Copy
4.	To acquaint students with creative strategies in advertising
5.	To educate students on the importance of media advertising

Course Units

UNIT I	(12 hrs)
Introduction	
Meaning, Definition and Evolution of Advertising – Role of Advertising – Advertising as a Promotional tool – Economic, Social and Ethical Aspects of Advertising – Advertising as a Communication Process	
UNIT II	(12 hrs)
Creative Strategy Management	
Advertisement Copy and Advertisement Designing	
Meaning- Preparation and process – Types of Advertisement Copy – Elements of Advertisement Copy and Advertisement Design	
Advertisement Layout	
Structure of an Advertisement Layout – Principles of Advertisement Layout	

UNIT III	
Advertising and Campaign Planning	(12 hrs)
Marketing Strategy and Situational Analysis – Advertising Plan and Objectives –DAGMAR Approach – Preparation of Campaign- Stages in Campaign Process	
UNIT IV	
Advertising Media Strategy	(12 hrs)
Role of Media, Types of Media- Indoor, Outdoor, Electronic and Online Advantages and Disadvantages – Media Planning-Selection and Scheduling	
UNIT V	
	(12 hrs)
Media Management strategies	
Media Choice Criteria- Factors affecting Choice of Media – Choosing the right Agency-Role, Types and Functions of Advertisement Agencies, Selection and Co-ordination of Advertising Agency- Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method	
Theory 80% Practical Exposure 20%	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Create their own Advertisement Copy	K1
CO 2	Analyze individual media businesses and understand the economic drivers of the media economy	K2
CO 3	Gain a perspective on the facets of media	K4
CO 4	Develop an integrated marketing plan using a wide variety of media	K2
CO 5	Create their own Advertisement Copy	K2

Books for study:

1. Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill, 2017
2. Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2015.

Books for reference:

1. Bovee, John.Courtland. L.George, Dovel.P and Wood, Marian Burk. *Advertising Excellence*, New Delhi, Tata McGraw Hill. 1994
2. Wells. *Advertising Principles and Practice*, New Delhi, Prentice Hall of India, 2016
Christina Spurgeon. *Advertising and New Media*. USA Taylor & Francis, latest edition
Appannaiah.H.R and Ramnath, *Advertising and Media Management*, Himalaya Publisher, 2016

Journals:

Journal of Advertising

Journal of Advertising Research

Journal of Advertising Education

M.Com. (General)**Second Year****Core – VII****Semester III****TAX PLANNING AND MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAX PLANNING AND MANAGEMENT		6	-	-	-	5	6	25	75	100

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

Course Units

UNIT I	(18 hrs)
Assessment of persons	
Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	
UNIT II	(18 hrs)
Tax Returns and Tax planning	
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	

UNIT III**(18 hrs)****International business taxation**

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

UNIT IV**(18 hrs)****Goods and Services Tax**

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

UNIT V**(18 hrs)****Customs Act, 1962**

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

Course Outcomes**Students will be able to:**

CO 1	Estimate taxable income
CO 2	File returns and plan taxes
CO 3	Illustrate the nuances of international business taxation
CO 4	Apply the provisions of GST
CO 5	Assess the provisions of Customs Act

Books for study:

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

Books for reference:

1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

Second Year

Core – VIII

Semester III

RESEARCH METHODOLOGY

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

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

Course Units

UNIT I	(18 hrs)
Introduction to Research Methodology	
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis Testing and Research Design	
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	
UNIT III	(18 hrs)
Data Collection	
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.	

UNIT IV**(18 hrs)****Data Analysis**

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

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

UNIT V**(18 hrs)****Preparation of Research Report**

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

Question pattern: Theory: 80%; Problems: 20%**Course Outcomes**

Students will be able to:

CO 1	Recall the research concepts and recognise the research problem
CO 2	Formulate research hypothesis and determine the sample size
CO 3	Select appropriate method for data collection
CO 4	Make inferences based on statistical tests
CO 5	Draft a research report avoiding plagiarism

Books for study:

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

Books for reference:

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

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**Second Year****Core – IX****Semester III****ADVANCED COST AND MANAGEMENT ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ADVANCED COST AND MANAGEMENT ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the advanced concepts accounting.
2	To apply the product and process costing concepts and procedures in applications and learn the costing analysis.
3	To understand the business decision making concepts through CVP analysis.
4	To estimate the budgeted cost for planning and analyse the variance to control the cost of a product.
5	To acquire the knowledge of financial decision making through analysing the various financial statements.

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Costing System</p> <p>Installation of costing system - records required to be maintained under the Companies Act - management control and information system - cost reduction and cost control techniques - control over wastages, scrap, spoilage and defectives.</p>
<p>UNIT II (18 hrs)</p> <p>Costing Methods</p> <p>Costing methods- Product costing-Process costing- Treatment of Equivalent Units- Inter - process profit - JIT costing - Activity based costing.</p>

UNIT III**(18 hrs)****Cost Volume Profit Analysis**

Cost Volume Profit Analysis - Decision making - make or buy, own or lease, repair or renovate, changes Vs. Status quo, sell or scrap, export Vs.local sales, shut down or continue. Responsibility Accounting and Transfer Pricing - Measurement of Segment Performance.

UNIT IV**(18 hrs)****Standard Costing & Variance Analysis**

Standard cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Calculation of Variances.

UNIT V**(18 hrs)****Financial Statement analysis**

Analysis and interpretation of Financial Statements– Types and tools of analysis- Ratio analysis–Various types of Ratios and its calculations - Funds/Cash flow statement – Techniques & Preparation.

Theory: 20% ; Problems: 80%

Course Outcomes

Students will be able to:

CO 1	Outline the concepts of cost accounting principles and cost control techniques.
CO 2	Apply the accounting procedure of product costing and process costing to prepare the accounts of the manufacturing industries.
CO 3	Apply the techniques of marginal costing & Cost volume profit analysis in Business decision making.
CO 4	Analyse the standard cost and variance in cost estimation and control.
CO 5	Apply costing techniques and interpret financial statements for making financial decisions.

Books for study:

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill.
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill.
3. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency.
4. Horngren C. T. Cost Accounting - A Managerial Emphasis, New Delhi, Pearson Education.
5. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi.
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai.

Books for reference:

1. Polimeni, et. al. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw Hill
2. S.N. Maheshwari, Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi.
3. V.K. Saxena & C.D. Vashist, Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi

Web references:

1. www.futureaccountant.com
2. www.ce.cmu.edu
3. www.computerizedaccount.tripod.com
4. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium - 2

Low - 1

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

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

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

Course Units

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

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

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

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

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

Question Pattern: 100% Practical**Course Outcomes**

Students will be able to:

CO 1	Create data file in SPSS
CO 2	Examine Means of samples
CO 3	Conduct non-parametric tests
CO 4	Create a company, form groups and get automated financial statements
CO 5	Automate inventory management and GST filing

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC MANAGEMENT		4	-	-	-	3	3	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	
UNIT II	(12 hrs)
Techniques for Strategic Management	
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission	

and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT III (12 hrs)

Different Levels of Strategies

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

UNIT IV (12 hrs)

Organisation and Strategic Leadership

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

UNIT V (12 hrs)

Strategy Implementation and Control

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

Course Outcomes

Students will be able to:

CO 1	Discuss strategic management principles at different levels and phases
CO 2	Interpret the dynamics of competitive strategic management techniques
CO 3	Examine business and functional level strategies
CO 4	Identify strategic leadership and organisational skills
CO5	Apply latest concepts in strategy implementation and control

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

Second Year

Elective – V B

Semester III

INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	

UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	
UNIT IV	(12 Hrs)
International Financial Decisions	
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	
UNIT V	(12 hrs)
International Financial Market Instruments	
Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	

Course outcomes:

Students will be able to:

CO 1	Explain the importance and nature of international flow of funds
CO 2	Assess the fluctuations in exchange rate and impact on exchange markets
CO 3	Analyse the techniques of international investment decisions for building a better portfolio
CO 4	Determine the flow of funds in the international banks
CO 5	Evaluate various international financial market instruments

Books for study:

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

Books for reference:

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

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

Second Year

SEC – II – STOCK MARKET OPERATIONS

Semester III

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Stock Market Operations		1	-	1*	-	2	3	25	75	100

* The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
LO1	To get students acquainted with the nature of stock market
LO2	To learn the pattern of trading and settlement in stock market
LO3	To understand the process of online trading and meaning of basic concepts
LO4	To know and categorize the option contracts and its strategies
LO5	To observe the psychology of trader in the stock market

Course Units

<p>UNIT I – INTRODUCTION TO STOCK MARKET (9 hrs)</p> <p>Capital and Stock Market – Stock Exchanges – NSE & BSE – Index – Types of Index - Demat Account & Trading Accounting – Brokerage and Taxation – Intraday Trading.</p>
<p>UNIT II –TRADING & SETTLEMENT IN STOCK MARKET (9 hrs)</p> <p>Patterns of Trading & Settlement – Speculations and its types – Brokerage – Settlement Procedures – National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CDSL)</p>
<p>UNIT III - ONLINE TRADING PROCESS (9 hrs)</p> <p>Trading – Types of trading – Risk, Reward, Target, Stop Loss –Walk through of online trading – Lot Sizes – Minimum Losses and Maximum Profits – Stop loss method to increase profits – Ledger Statement – Transaction History – Contract Notes</p>

UNIT IV – OPTIONS TRADING	(9 hrs)
Concepts of Options – Call Option – Put Option – In-the-money, At-the-money, Out-of-the-money – Option Valuation – Basic Option trading strategies.	
UNIT V – TRADING PSYCHOLOGY	(9 hrs)
News and Social Media – Attitude of a Trader – Wealth Creation through Trading – Successful trading in various market movements – Trading Routine	
Theory 80% Practical Exposure 20%	
<p>Books for Study:</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd Edn., 2008. 2. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd., Chennai, 2021. 3. Securities Operations and Risk Management by National Institute of Securities Market, 2023. <p>Books for reference:</p> <ol style="list-style-type: none"> 4. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 10th edition, 2017. 5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Law House, Delhi, 2017. 6. NCFM - Options Trading Strategies Module book, National Stock Exchange of India Ltd, 2009 	

M.Com. (General)**Second Year****Core – XI****Semester IV****CORPORATE AND ECONOMIC LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	6	25	75	100

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

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	
UNIT II	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	

UNIT III**(18 hrs)****Law relating to intellectual property rights**

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

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

UNIT IV**(18 hrs)****Prevention of Money Laundering Act, 2002**

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

UNIT V**(18 hrs)****Real Estate (Regulation and Development) Act, 2016**

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

Course Outcomes

Students will be able to:

CO 1	Recall important provisions of FEMA
CO 2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO 3	Recall the process relating to obtaining copyrights and patents.
CO 4	Examine the provisions of Money Laundering Act
CO 5	Analyse the provisions relating to regulation of real estate.

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**Second Year****Core – XII****Semester IV****HUMAN RESOURCE ANALYTICS**

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

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

Course Units

UNIT I	(18 hrs)
Introduction to Human Resource Analytics	
Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	
UNIT II	(18 hrs)
Business Process and HR Analytics	
Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.	

UNIT III	(18 hrs)
Introduction to HR Metrics	
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.	
UNIT IV	(18 hrs)
HR Analytics and Data	
HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	
UNIT V	(18 hrs)
HR Analytics and Predictive Modelling	
HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	

Course Outcomes

Students will be able to:

CO 1	Examine the concept of human resource analytics
CO 2	Apply the HR tools and techniques in decision making
CO 3	Examine the different types of HR metrics and their relative merits
CO 4	Collect and transform data leading to HR reporting
CO 5	Build models for predictive analysis

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**Second Year****Core – XII****Semester IV****INTERNATIONAL BUSINESS**

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

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

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II (18 hrs)	
Theoretical Foundations of International business	
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.	
UNIT III	(18 hrs)

Legal framework of International Business

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

UNIT IV**(18 hrs)****Multi-Lateral Agreements and Institutions**

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

UNIT V**(18 hrs)****Multinational Companies (MNCs) and Host Countries**

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

Course Outcomes

Students will be able to:

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

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York

3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
Books for reference:
1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore
Web references:
1. https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3

Medium – 2

Low – 1

M.Com. (General)

Second Year

Elective – VI A

Semester IV

ORGANISATIONAL BEHAVIOUR

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ORGANISATIONAL BEHAVIOUR		4	-	-	-	3	4	25	75	100

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

Course Units

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

UNIT IV (12 hrs)

Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management.

Negotiation – Types and Process - Introduction to Workplace Spirituality.

UNIT V (12 hrs)

Contemporary practices in Organisational Change and Development

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

Course Outcomes

Students will be able to:

CO 1	Identify the effect of OB models and organizational learning on human behaviour.
CO 2	Assess theories of motivation and their impact on job satisfaction.
CO 3	Examine effective communication tools for better organisational climate.
CO 4	Analyse interpersonal transactions at workplace.
CO5	Evaluate the various OB models for change management and development in the organization.

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)

Second Year

Elective – VI B

Semester IV

INSOLVENCY LAW AND PRACTICE

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

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

Course Units

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

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

UNIT IV (12 hrs)

Cross Border Insolvency

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

UNIT V (12 hrs)

Professional and Ethical Practices for Insolvency Practitioners

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

Course Outcomes

Students will be able to

CO 1	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.
CO 2	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
CO 3	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
CO 4	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low – 1

M.Com. (General)

Second Year

SEC – III – CONSUMER BEHAVIOUR

Semester IV

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Consumer Behaviour		1	-	1*	-	2	4	25	75	100

* The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
LO1	To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.

Course Units

Unit 1: Introduction to Consumer Behaviour	(12 Hours)
Definition, Nature, Scope, Consumer Behaviour’s Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.	
Unit 2: Factors affecting Consumer Behaviour	(12 Hours)
Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Peer Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.	
Unit 3: Consumer Decision Making Process	(12 Hours)
Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.	
Unit 4: Consumer Motivation & Personality	(12 Hours)
Consumer Motivation– Needs, Goals, Motive arousal, Maslow’s Hierarchy of Needs, Freud’s Theory of Motivation , Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.	
Unit 5: Marketing Communications, Decision Making Models, Consumer Rights	(12 Hours)

Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 2019, rights of consumers.

Theory 80% Practical Exposure 20%

Books for study:

1. Consumer Behaviour - Satish K BatraSHH Kazmi
2. Consumer Behaviour in Indian Context - K K Srivastava, Sujata Khandai

Books for reference:

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
3. Schiffman LG and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
5. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

CERTIFICATE COURSE FOR M.COM

1. PRODUCTION AND MATERIALS MANAGEMENT

UNIT-I

Introduction - Production functions - Design of production system - Types of production - Types of process - Productivity - Ergonomics. Plant Location - Factors influencing plant location - Multi Plant location - Foreign Location - Relocation - Plant location trends.

UNIT-II

Plant Layout - Types of layouts - Process layout - Product layout - Layout of service facilities - Office layout - Use of service facilities - Use of drawings, templates and models in layout physical facilities. Maintenance - Objective of maintenance-elements of maintenance - Types of maintenance - Breakdown time - Distribution time - Preventive maintenance vs. breakdown maintenance - Option crew size - Maintenance records.

UNIT-III

Production Planning and Control - Routing scheduling - Despatching - Expediting - GANTT charts - Make or Buy decision. Work study and Motion study analysis - Use for Computers in PPC - Design and Implementation of PPC System.

UNIT-IV

Materials Management - Objective of materials management - Materials forecasting and planning - Inventory control - Fixed order size and fixed order interval systems - Deterministic probabilistic models, static inventory models - Spare parts management - Materials requirement planning - Aggregate inventory management - Implementation aspects of inventory systems.

UNIT-V

Standardization, variety reduction, codification, stores layout, storage systems and equipment, stores preservation, stores procedures - and automation of warehouses. Purchasing function - Purchasing policies and procedures, legal aspects of purchasing, tax considerations in purchasing, selections of sources of supply, make or buy decisions - Vendor evaluation and rating - Vendor development.

Reference Books

1. Adam .EE & Ebert. R: Production and Operations Management. New Delhi, PrenticeHall of India, 6th ed., 1995.
2. Amrine Harold T. etc.: Manufacturing Organization and Management, Engle Woodcliffs, New Jersey, Prentice Hall inc., 1993.
3. Chary S.N.: Production and Operations Management, New Delhi, Tata McGraw Hill, 1999.
4. Gopalakrishnan Sundaresan, Materials Management, New Delhi, Prentice Hall of India, 2003.

2. INTERNATIONAL BUSINESS STUDIES

UNIT I

Introduction: The Globalization of the World Economy - Emergence of Global Institutions - Changing Nature of International Business - Managing in the Global Market Place.

UNIT II

National Differences in Political Economy: Introduction - Political Systems - Economic Systems - Legal Systems - The Determinants of Economic Development - States in Transition Differences in Culture: Introduction - Social Structure - Religion - Language - Education - Culture and the Workplace - Cultural Change - Cross-cultural Literacy - Culture and Competitive Advantage.

UNIT III

International Trade Theory: Introduction - Mercantilism - Absolute Advantage - Comparative Advantage - Heckscher-Ohlin Theory - The New Trade Theory - National Competitive Advantage - Porter's Diamond - WTO & Development of World Trade - Regional Grouping of Countries and its Impact.

UNIT IV

Foreign Direct Investment: Introduction - FDI in the World Economy - Horizontal and Vertical Foreign Direct Investment - Advantages of Host and Home Countries. The Global Monetary System: An Introduction to Foreign Exchange Market - Functions of Foreign Exchange Market.

UNIT V

International Business Strategy: Introduction - Strategy and the Firm - Profiting from Global Expansion - Pressures for Cost Reductions and Local Responsiveness - Strategic Choice.

Mode of Entry and Strategic Alliances: Introduction - Entry Modes - Selecting an Entry Mode - Strategic Alliances - Making Alliances Work. Exporting, Importing and Counter Trade: Introduction - The Promise and Pitfalls of Exploring - Improving Export Performance - Export and Import Financing - Export Assistance - Counter Trade.

Reference Books

1. Hill, C.W.L. and Jain, A.K., International Business: Competing in the GlobalMarketplace, 6th Edition, Tata McGraw-Hill Education, 2008.
2. Cherunilam, F., International Business: Text and Cases, 5th Edition, PHI Learning,2010
3. Paul, J., International Business, 5th Edition, PHI Learning, 2010.
4. Ball, D., Geringer, M., Minor, M. and McNett, J., International Business: TheChallenge of Global Competition, 11th Edition, Tata-McGraw-Hill Education, 2009.
5. Deresky, H., International Management: Managing Across Borders and Cultures, 6th

Edition, Pearson, 2011.

6. Griffin, R., International Business, 7th Edition, Pearson Education, 2012.

3. EXPORT MANAGEMENT

UNIT-I

Export - meaning - scope - functions - Role of export in economic development - Planning for export - market analysis - market intelligence and market Research - market selection and entry strategies for export.

UNIT-II

Legal aspects of export trade:- International law: Private Law - Transport contracts - Payment and credit - settlement of disputes - Indian Laws: EXIM policy - Law relating to packaging - pricing – Advertising - distribution.

UNIT-III

Export financing: methods and sources of export finance - Terms of payment for export - Letter of credit - Institutional aid for export financing: RBI, EXIM Bank, ECGC - commercial banks. Export pricing: Factors influencing export price - Forms of pricing - pricing approaches - Transfer pricing - Dumping - International price quotation - Inco terms.

UNIT-IV

India's export performance - Problems in export trade- Export promotion - Need - Export promotion in India:- Institutional support for export promotion - Export promotion incentives -EPZ & FTZ, 100% EOU, Export houses, Trading houses - Star Trading houses - Project and consultancy export.

UNIT-V

Export Procedure and documentation: Export order execution - Product preparation - quality control and Pre-shipment inspection - Packaging - freight forwarders - Cargo insurance - customs clearances - Documentation Procedure and clearing Export bills.

Import Procedure:- Import licensing - Replenishment license - Advance import license - Pass book scheme - Import of capital goods.

Reference Books

1. Adam .EE & Ebert. R: Production and Operations Management. New Delhi, PrenticeHall of India, 6th ed., 1995.
2. Amrine Harold T. etc.: Manufacturing Organization and Management, Engle Woodcliffs, New Jersey, Prentice Hall inc., 1993.
3. Chary S.N.: Production and Operations Management, New Delhi, Tata McGraw Hill, 1999.