

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous)

Coimbatore – 641 029



DEPARTMENT OF COMMERCE (PG)

Curriculum and Scheme of Examinations (CBCS)

(2024 – 2025 onwards)

**Kongunadu Arts and Science College (Autonomous),
Coimbatore - 641 029.**

Department of Commerce (PG)

VISION OF THE DEPARTMENT

Enrich the potentialities and Capabilities of the students and make them highly committed and competitive for the business world.

MISSION OF THE DEPARTMENT

Imparting knowledge on the values of commerce through well designed curriculum and extending best student support services towards quality education by emphasizing the ethical values and financial discipline to the student community and society at large.

PROGRAMME OUTCOMES (POs)

- ◆ PO1: To make the students to be self employed and entrepreneurs
- ◆ PO2: To encourage the contribution of the students for fostering industrial development
- ◆ PO3: To inculcate ethical practices among the students through updated syllabi
- ◆ PO4: To provide in-depth understanding of stock market operations
- ◆ PO5: To acquire strong subject-matter expertise in finance, financial instruments and markets.
- ◆ PO6: To acquire advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers.
- ◆ PO7: To develop skills in the application of research methods for business problem solving
- ◆ PO8: To Equip the students for seeking suitable careers in management and entrepreneurship

PROGRAMME SPECIFIC OUTCOMES (PSOs)

- ◆ PSO1: To understand the opportunities and challenges in business environment
- ◆ PSO2: To update students with modern trends and changes in business practices
- ◆ PSO3: To equip the students with accounting and managerial skills
- ◆ PSO4: To stimulate the research interest of students and gain new insights
- ◆ PSO5: To enable the students to acquire leadership qualities with necessary skills and capabilities

PCM01
KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641 029
MASTER OF COMMERCE - M.COM
CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS
(Applicable to Students admitted from the Academic Year 2024 – 2025)

Semester	Subject Code	Title of the Paper	Instruction Hours/ Cycle	Exam. Marks			Duration of Exam.(hr)	Credits
				CIA	ESE	Total		
I	24PCM101	Core Paper 1 – Advanced Financial Management	6	25	75	100	3	5
	24PCM102	Core Paper 2 – Global Business Environment	6	25	75	100	3	5
	24PCM103	Core Paper 3 – Auditing and Assurance service	6	25	75	100	3	5
	24PCM104	Core Paper 4 – Organizational Behaviour and Human Resources Management	6	25	75	100	3	5
	24PCM1E1	Major Elective I	6	25	75	100	3	5
Total (i)			30	-	-	500	-	25
II	24PCM205	Core Paper 5 – Advanced Corporate Accounting	6	25	75	100	3	5
	24PCM206	Core Paper 6 – Security Analysis and Portfolio Management	6	25	75	100	3	5
	24PCM207	Core Paper 7 – E - Commerce and Management Information System	6	25	75	100	3	5
	24PCM208	Core Paper 8 – Industrial Relations and Labour Law	6	25	75	100	3	5
	24PCM2E2	Major Elective-II	6	25	75	100	3	5
Total (ii)			30	-	-	500	-	25
III	24PCM309	Core Paper 9 – Applied Cost Accounting	6	25	75	100	3	4
	24PCM310	Core Paper 10 – Income Tax Law and Practice	6	25	75	100	3	4
	24PCM311	Core Paper 11 – International Marketing	4	25	75	100	3	3
	24PCM312	Core Paper 12 – Research Methodology and Business Analytics	4	25	75	100	3	3
		Core Practical 1 – Computer Application and Tally Practicals	4	-	-	-	-	-
	24PCM3N1	Non-Major Elective I	4	25	75	100	3	4
		Extra Departmental Course	2	100	-	100	3	2
	24PCM3IT	Internship Training ****	GRADE					
Total (iii)			30	-	-	600	-	20
IV	24PCM413	Core Paper 13 – Accounting for Managers	6	25	75	100	3	4
	24PCM414	Core Paper 14 – Indirect Tax and Digital Payments	6	25	75	100	3	3
	24PCM415	Core Paper 15 – Marketing Research	6	25	75	100	3	3
	24PCM4CL	Core Practical 1 – Computer Application and Tally Practicals	6	25	75	100	3	2
	24PGI4N2	Non-Major Elective II	6	100	-	100	3	4
	24PCM4Z1	*Project Viva – Voce	-	20	80	100	-	4
Total (iv)			30	-	-	600	-	20
Grand Total (i+ii+iii+iv+v)			-	-	-	2200	-	90

PCM02

Note: CBCS – Choice Based Credit System

ALC – Advanced Learners Course

CIA – Continuous Internal Assessment

ESE – End Semester Examinations

JOC – Job Oriented Course

**** The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the second semester during summer vacation and submit the report in the third semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
< 40	U (Reappear)

Major Elective Papers

(2 papers are to be chosen from the following 6 papers)

1. Business Ethics and Corporate Governances
2. Banking and Insurance Management
3. Services Marketing
4. Consumer Behaviour
5. Supply Chain Management
6. Customer Relationship Management

Non - Major Elective Papers

(2 papers are to be chosen from the following 4 papers)

1. Information security #
2. Managerial Economics
3. International Trade
4. Management of Financial Services

to be offered by the respective departments.

Subject Code & Title of the Extra Departmental Course (EDC)

24PCM3X1 – EDC Paper - Managerial Skills

Note: In core subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core subjects remain the same as stated below.

Tally Table:

Subject	No. of Subjects	Total Marks	Credits
Core – Theory / Practical / Project	17	1700	70
Major Elective Papers	2	200	10
EDC Paper	1	100	2
Non Major Elective Paper	2	200	8
Grand Total	22	2200	90

PCM03

- 25 % CIA is applicable to all subjects except JOC, ALC and COP which are considered as extra credit courses.
- The students to complete any **MOOC on learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.**, before the completion of the 3rd semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the faculty or HOD.

PCM04

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75 = 150/10)	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Project			
Review		15	20
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering; K2-Understanding; K3-Appling; K4-Analyzing; K5-Evaluating

1. Theory Examination

CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

2. Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

3. Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4	Viva voce	20	
K5			

PCM05**ADVANCED LEARNER COURSE UNDER SELF STUDY SCHEME (ALC)-OPTIONAL**

Subject Code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
24PCM0D1	ALC-1 – Digital Marketing	100	3	2
24PCM0D2	ALC-2 – Enterprise Information Systems	100	3	2

JOB ORIENTED COURSES (JOC) -OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
24PCM0J1	JOC -1 Tally 9.0 Practical	100	3	2
24PCM0J2	JOC -2 Share Trading Operations	100	3	2

PCM06

Sub. Code: 24PCM101

Programme Code : 10		M.COM		
CORE PAPER - 1 ADVANCED FINANCIAL MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. To have the understanding of the functions of Finance Management.
2. To expand the awareness of Long-term Sources of Funds, capital structure and Leverage
3. To bring subject knowledge about capital investment decision among the students

Course Outcomes (COs)

KI TOKS	CO1	The student will be able to understand the functions of finance management.
	CO2	The student will be able to know about the long-term sources of funds and environment of working capital.
	CO3	The student will be able to gain information about capital structure and leverage
	CO4	The student will be able to gain knowledge about capital investment decision
	CO5	The student will be able to be acquainted with on the subject of derivate market.

SYLLABUS**UNIT – I****18 HOURS**

Financial Management –meaning- Scope of Financial Management – Objectives of Financial Management – Organisation of Finance Function- Emerging role of finance managers in India – Financial Planning - Objectives – Principles of a Sound Financial Plan –. Capitalization - Meaning, need , theories of capitalization – Fair, over and under Capitalization – Under capitalization Vs. Over capitalization.(theory only)

Cost of Capital – Meaning – Significance- ***Classification of cost** – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted Average Cost of capital.(problems)

UNIT – II**18 HOURS**

Capital Structure – Introduction – importance- Financial Break Even Point – Point of Indifference – Optimal Capital Structure – Risk Return Trade off – Theories of Capital Structure, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, (problems) – Factors Determining Capital Structure- Capital Gearing.

UNIT – III**18 HOURS**

Capital Budgeting – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.- pay back method-NPV-IRR(Problems)- capital rationing-Risk analysis in capital budgeting-capital asset pricing model.

Leverage – operating, Financial and combined leverages- EBIT-EPS analysis (problems)

UNIT – IV**18 HOURS**

Dividend Policy : Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy – Theory of Relevance and Irrelevance – Bonus Issue- Right Issue. Leasing: Nature & Types of leasing– Advantages and disadvantages of leasing- Financial Evaluation of leasing. (Theory Only)

UNIT – V**18 HOURS**

Derivatives-meaning-Managing Financial Risk – Concepts – Forward Contracts – Futures/Future contracts – Options/Options contracts. Credit Risk Management – Introduction- Risks – Credit Risk Management. Project Management: Stages involved in Project Management – Planning-Report – Appraisal of Project –Implementation – Network Techniques (PERT & CPM)- Process of network analysis.(Theory only)

*** Self Study**

Questions for examinations may be taken from the self study portions also

Note: Problem-60%

Theory - 40%

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Books:

- 1) ShashiK.Gupta , Financial Management, Kalyani Publishers 2nd Edition 2014
- 2) M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.7th Edition .
- 3) Rustagi, R. P. Galgotia, Financial Management: Theory, Concepts & Problems 5th Edition.

Reference Books:

- 1) Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited. November 2007
- 2) John H Hampton, Financial Decision Making, Prentice Hall of India Ltd. 4th Edition
- 3) P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.1st Edition .
- 4) Eugene F. Brigham and Michael C. Ehrhardt, Financial Management: Theory & Practice,
- 5) Kishore R.M, Financial Management, Taxman Allied Service 15th Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	S	S	H	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong **H**–High **M**–Medium **L**–Low

Programme Code : 10		M.COM		
CORE PAPER - 2 GLOBAL BUSINESS ENVIRONMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Entrepreneurship

Course Objectives

1. To familiarize the learners with various constituents of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1 TO K5	CO1	Recognize the significance of the changing business environment
	CO2	Acquire knowledge on the multilateral institutions involved in global trade
	CO3	Apply know Understand the role and growth of globalization
	CO4	Analyze the various components in foreign investment
	CO5	Comprehend the role of FEMA in building India's forex market

SYLLABUS**UNIT – I****18 HOURS**

Nature and elements of environment – Internal and External Environment – Micro and Macro Environment – Significance of business environment – Environmental analysis – Benefits and limitations – Environmental analysis and Strategic Management. Business and Society – Objectives and importance of business – Professionalization – Business Ethics – Social Responsibility of Business.

UNIT – II**18 HOURS**

Global Liberalization – Objectives and evaluation of GATT – UR Agreement – Salient features of UR agreement – GATT and WTO – Functions of WTO – **Organizational structure of WTO***– UR agreement and India–International Labour Organization(ILO)–Multi National Corporations – Meaning – Merits and Demerits – Organizational Models.

UNIT – III**18 HOURS**

Globalization – Meaning and Dimensions – Features – Globalization Stages – Essential conditions for globalization – Foreign Market Entry Strategies – Pros and Cons of Globalization– Globalization of Indian Business. Digital Economy – Cash less economy – Causes and effects

UNIT – IV**18 HOURS**

International Investments: Significance of Foreign Investment – Types of Foreign Investment Factors affecting international investment – Growth and Dispersion of FDI – Portfolio investments Cross border Merger and Acquisition – Foreign Investment in India – Foreign Investment Flows and barriers.

UNIT – V**18 HOURS**

Foreign Exchange Management Act–Objectives–Holding of Foreign Exchange: Current Account and Capital Account Transactions – Export of goods and services – Realization and Repatriation of foreign exchange – Contravention and Penalties – Administration of the Act.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

- 1) Francis Cherrunilam, 2019, Business Environment, Himalaya Publishing House, Mumbai, 14th Edition.

Reference Books:

- 1) C.B.Gupta, 2017, Business Environment, Sultan Chand & Sons, New Delhi, 1st Edition.
- 2) Janet Morrison, 2017, The Global Business Environment: Challenges and Responsibilities, RedGlobe Press; 4th Edition.
- 3) Justin Paul, 2018, Business Environment, McGraw Hill., 4th Edition.
- 4) Mansi Kapoor, 2019, Global Business Environment: Shifting Paradigms in the Fourth Industrial Revolution, SAGE Publications India Pvt Ltd, 1st Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong H–High M–Medium L–Low

PCM10**Sub. Code: 24PCM103**

Programme Code : 10		M.COM		
CORE PAPER – 3 AUDITING AND ASSURANCE SERVICE				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To educate the concept of auditing and its relationship with other disciplines.
2. To enhance the practical knowledge relating the procedures of auditing practices
3. To develop the analytical concept and internal control over the accounting reviews.

Course Outcomes (COs)

K1 TO K5	CO1	Enumerate the basic principles of auditing.
	CO2	Remember the procedure for audit engagement and Documentation.
	CO3	Understand the audit procedure for obtaining the audit evidence and internal control.
	CO4	Apply the Techniques for effective presentation of an Audit Report.
	CO5	Analyze the Contemporary and Emerging issues in Audit.

SYLLABUS**UNIT – I****18 HOURS**

Natural and Purpose of an Audit – Development of Audit – Users of Audited Financial statements – Features – Types of Classification of Audits – Advantages and Disadvantages of Audit – Regulatory framework for external audit

UNIT – II**18 HOURS**

Assurance Engagements – Definition and Objectives – Audit as an assurance engagement – Elements - Types – Difference between Audit and Review engagements – International Standard on Assurance Engagement: ISAE 3000 – Accepting appointment to perform assurance engagement – Review of Interim financial information: ISRE 2410 – Non- Assurance Engagement and Compilation assignments: ISRE 4410

UNIT – III**18 HOURS**

Audit Risk Assessment: Audit risk – Components – Types – Factors influencing – Adoption of Risk - Advantages and Disadvantages – Mechanism to minimize the risks – Audit Planning: Purposes – Challenges – Planning for New and Existing clients – Development of the Overall Audit Strategy – Relationship between Audit Strategy and Audit Plan – Audit Documentation – Reasons and Importance – Sources, Features and Purpose of Working Papers

UNIT – IV**18 HOURS**

Internal Control System (ICS) – Objectives – Components – Design – Advantages and Disadvantages – Auditors and Management Responsibility over ICS - Internal Audit Function – Scope and Objectives – Criteria of using internal audit work – Internal audit key performance indicators – Audit Evidence – Types - Features – Techniques – Materiality and Limitations – Auditors Report – Elements – Types – Format for presentation of an independent auditor's report

UNIT – V**18 HOURS**

Overview of Forensic Accounting – Nature – Purposes – Scope – Errors, Frauds and Irregularities – Errors Vs Frauds – Types of Errors – ***Types of Frauds** – Auditing in a Computerized system – Objectives – Benefits and Drawbacks – Difference between Computerized and Manual System– Computer Assisted Audit Techniques – Contemporary and Emerging issues in Audit – E-Commerce Auditing – Cloud Documentation – Use of Data Analytics tools in Audit

Programme Code : 10		M.COM		
CORE PAPER – 4 ORGANIZATIONAL BEHAVIOUR AND HUMAN RESOURCES MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Entrepreneurship

Course Objectives

1. To understand the behaviour of people expected in the organization.
2. To make the students to be capable for building effective teams in organizations.
3. To enrich the knowledge of the students about human performance in the organizations

Course Outcomes (COs)

K1 TO K5	CO1	Keep in mind the framework of organizational behavior
	CO2	Understand the processes and models of organizational behaviour
	CO3	Apply personality and leadership traits and styles in bringing desirable changes in the conduct of the organization
	CO4	Keep in mind the basic concepts of HRM framework
	CO5	Understand the goals of HRM and organizational outcomes

SYLLABUS

UNIT – I

18 HOURS

Introduction to Organisational Behaviour – Concept, Definitions, Evolution of OB. Importance of Organisational Behaviour – Cross-cultural Dynamics, Creating Ethical Organisational Culture and Climate. Individual and Group Behaviour – OB Models – Autocratic, Custodial, Supportive, Collegial and SOBC in Context with Indian OB. Human Relations and Organisational Behaviour.

UNIT – II

18 HOURS

Managing Communication – Conflict Management Techniques. Time Management Strategies. Learning Organisation and Organisational Design. Rewards and Punishments – Termination, Layoffs, Attrition, Retrenchment, Separation and Downsizing.

UNIT – III

18 HOURS

Motivation – Nature and role of motivation- Motivation Theories – Content and Cognitive theories – Maslow’s Hierarchy of Needs – J.S. Adam’s Equity theory – Vroom’s Expectancy theory – Herzberg’s Dual Factor Theory.

UNIT – IV

18 HOURS

HRM – Meaning Objectives, Scope and Functions. HRP – Definition, Objectives, Importance, Factors Affecting HRP, Process of HRP, Strategies of HRM and Global HR Strategies. HRD – Concept, Meaning, Objectives and HRD Functions.

UNIT – V

18 HOURS

Performance Appraisal – Concept, Process, Methods and Problems, KRAs. Compensation – Concept, Components of Pay Structure, Wage and Salary Administration, Incentives and Employee Benefits. Career Planning – Concept of Career Planning, Career Stages and Career Planning. Evaluating, HRM effectiveness-***E-HR-HRIS-HR audit- meaning- features-Need and Importance**

*** Self Study**

Questions for examinations may be taken from the self study portions also

Programme Code : 10		M.COM		
CORE PAPER - 5 ADVANCED CORPORATE ACCOUNTING				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation
2. To develop corporate accounting skills and knowledge
3. To know the application of accounting methods in corporate

Course Outcomes (COs)

K1 TO K5	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO4	Consider the application of various accounting standards
	CO5	Determine and extract the accounting balances

SYLLABUS**UNIT – I** **18 HOURS**

Amalgamation – Absorption (Inter-Company Owings and Holdings) – Corporate restructure (Internal Reconstruction) - External Reconstruction (Application of AS 14) (Problem) – Preparation of Balance Sheet as per Schedule 3.

UNIT – II **18 HOURS**

Accounts of Holding Companies (Inter - Company Owings and Holdings) – Liquidation of companies (Problem) – Legal requirements relating to presentation of accounts.

UNIT – III **18 HOURS**

Accounts of Banking companies (New format) (Problem) – Legal requirements

UNIT – IV **18 HOURS**

Accounts of Insurance companies (New format) (Problem) – Regulation of Insurance business in India – Functions of IRDA.

UNIT – V **18 HOURS**

Indian Accounting Standards – Disclosures: AS-1 (Accounting policies), AS-4 (Contingencies and events occurring after the balance sheet date), AS-5 (Net profit or loss for the period, prior period items and changes in accounting policies), AS-13 (Accounting for Investment), AS-14 (Accounting for amalgamation) - Inflation accounting – Human resource accounting - Scope and objectives of IFRS (International Financial Reporting Standard) – Indian Accounting Standards - **Objectives, needs and significance***- Social Responsibility Accounting.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Note: Problem: 80% Theory: 20%

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

PCM15**Sub. Code: 24PCM205****Text Book:**

1) Reddy T.S & Murthy, 2013, Corporate Accounting , Margham Publications, Chennai, 6th Edition.

Reference Books:

- 1) Gupta R L & M Radhasamy, 2018, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 13th Edition.
- 2) Arulanandam M.A.& K.S. Raman, 2016, Advanced Accountancy, Himalaya Publications, 6th Edition.
- 3) Jain S P & K L Narang, 2021, Advanced Accountancy, Kalyani Publishers, New Delhi, 23rd Edition.
- 4) Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, 2018, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 19th Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	S	S	S	S	S
CO4	H	H	S	S	S
CO5	H	H	S	S	S

S–Strong H–High M–Medium L–Low

Programme Code : 10		M.COM		
CORE PAPER - 6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. To instruct the students with the basic investment concepts and avenues
2. To develop the analytical skills for making investment decision.
3. To update the students with the present stock market trends and operations

Course Outcomes (COs)

K1 TO K5	CO1	Obtain thorough knowledge on the concept of investment
	CO2	Understand the structure and types of capital market and other institutions involved in it
	CO3	Excavate the various analysis used for the formation of portfolio
	CO4	Procure adequate information about the investment alternatives
	CO5	Analyze and Evaluate the best possible diversified portfolio

SYLLABUS**UNIT – I****18 HOURS**

Nature-meaning and scope of investment – Elements – Sources of Investment - Speculation and Investment - Gambling and Investment - Importance of investment – Principles of investment-Factors influencing investment–Features of investment programme– **Types of Investments***- Investment Process –Risk in Investment.

UNIT – II**18 HOURS**

Capital market – Structure of capital market – New issue market — Mechanics of Trading - SEBI and its role-guidance – NSE – BSE- OTCEI – Recent trends – Stock market operations – Security market indicators.

UNIT – III**18 HOURS**

Fundamental Analysis: Economic analysis – State of Economy – Economic indicators– Industry analysis – Life Cycle of Industry – Company Analysis – Methods
Technical analysis– Scope – Basic theories – Markowitz theory- Efficient Frontier- Sharpe Ideal Index –Capital Asset Pricing Model – Dow Theory.

UNIT – IV**18 HOURS**

Investment Alternatives - Bonds – Preference and Equity Shares – LIC – Insurance Schemes– Unit Trust–Provident Funds–Mutual Funds–National Savings Schemes-Pension Funds – Gold and Real Estates. International Instruments – Global Depository Receipts (GDRs) – American Depository Receipts (ADRs) – European Depository Receipts (EDRs).

UNIT – V**18 HOURS**

Portfolio Management – need – problems – diversification – forms of diversification – Methods of diversification - portfolio types – Phases of portfolio management - Methods of revision– Evaluation of Portfolio performance – Constraints in portfolio revision- formula plan - Constant Rupee Value - Constant Ratio and Variable Ratio Plan.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Programme Code : 10		M.COM		
CORE PAPER - 7 E-COMMERCE AND MANAGEMENT INFORMATION SYSTEM				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. Acquire the basic concept of E-Commerce;
2. Enable the students on network security and firewall
3. Know the basics of computer systems and information technology.

Course Outcomes (COs)

K1 TO K5	CO1	Accumulate information about the term international marketing and its environment
	CO2	Identify the trails to market products and services across the borders
	CO3	Categorize the global customers based on the needs and fixing of competitive price internationally
	CO4	Understand the concept of supply chain management
	CO5	Evaluate and select the optimum promotional strategy alternatives

SYLLABUS**UNIT – I****18 HOURS**

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E- Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology – E-Commerce vs. Traditional commerce-Mobile and Voice Commerce-E- Commerce Models: B2B, B2C, C2C, G2C, B2G

UNIT – II**18 HOURS**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective. Electronic Payment Systems (EPS) – Types - Designing EPS – Smart Cards and EPS – Credit Cards and EPS.

UNIT – III**18 HOURS**

Management Information System : Meaning – Features – Requisites of an effective MIS– MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS – Limitations of MIS.

UNIT – IV**18 HOURS**

Information Systems in Business and Management: Transaction Processing System: Information Repeating and Executive Information System.Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re- Engineering [BPR].

UNIT – V**18 HOURS**

Functional Management Information System : Financial – Accounting – Marketing Production – Human resource –**Business Process Outsourcing***.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Books:

- 1) Ravi Kalakota and Andrew B. Whinston , 2009, Frontiers of Electronic commerce, Pearson Publication Ltd
- 2) Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi, 2003.

Reference Books:

- 1) Rayudu C.S., 2004, E-Commerce e- Business, Himalaya Publishing House, New Delhi.
- 2) Joseph P.T, 2009, Electronic Commerce–A Managerial Perspective, Pearson Education.
- 3) Murthy CSV, 2010, E-Commerce – Concepts, Models, Strategies, Himalaya Publishing House.
- 4) Gorden B. Davis & Margrethe H. Olson, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
- 5) G.WinfieldTreese Lawrence C.Stewart, 1998, Designing Systems for Internet Commerce, Himalaya Publishers, New Delhi, 17th Revised Edition.
- 6) Dr.S.P.Rajagopalan, “Management Information System”, Margham Publications, Chennai, 2006.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	S	S
CO2	S	S	H	S	S
CO3	H	S	S	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

Programme Code : 10		M.COM		
CORE PAPER - 8 :INDUSTRIAL RELATIONS AND LABOUR LAW				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. To know the conceptual framework on the industrial relations
2. To develop better understanding of industrial and labour law.
3. To keep informed about the contribution of trade unions and the councils towardsemployees welfare.

Course Outcomes (COs)

K1 TO K5	CO1	Make them learn the various acts covered in promoting industrial relations
	CO2	Know the social security measures provided to protect the employees
	CO3	Apply the knowledge to avail various benefits under the welfare schemes of the industries
	CO4	Analyze various case laws and its implications
	CO5	Appraise the scope of labour laws

SYLLABUS**UNIT – I** **18 HOURS**

Industrial Relations – Meaning – Importance – Nature of industrial relations- Significance of industrial relations- Conditions for good industrial relations- Causes for poor industrial relations- Effect of poor Industrial relations-Suggestions to improve Industrial relations.

UNIT – II **18 HOURS**

Industrial Disputes: Salient feature of Industrial Disputes Act- **Forms of industrial disputes*** - Settlement of industrial disputes- Collective bargaining- Benefits of collective bargaining.

UNIT – III **18 HOURS**

Factories Act 1948 – Labour welfare- Types of labour welfare service – Safety, counseling, health- Duties of labour welfare officer- Machinery connected with labour welfare works. Child labour (Prohibition and Regulation) Act, 1986.

UNIT – IV **18 HOURS**

Social security- Social security legislations-ESI Act 1948, The Employees’ Provident FundAct1952- The workmen compensation Act 1923– The Payment of Bonus Act 1965 –The Payment of Gratuity Act 1972

UNIT – V **18 HOURS**

Workers Participation in Management – Objectives – Works committee – Joint management council– Quality circles–Trade unions and industrial relations

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Books:

- 1) P.C.Tripathi, 2013, Industrial Relations & Labour Laws, Sultan Chand & Sons, New Delhi, 22nd Edition.

Reference Books:

- 1) C. B. Memoria, 2016, Personnel Management , Himalaya Publishing House,30th Edition.
- 2) Kapoor ND, 2020, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 38th Edition.
- 3) Dr. V. Kubendran & Ms. K. Kodeeswari, 2019, Industrial Relations and Labour Laws,Himalaya Publishing House Pvt. Ltd, 1st Edition.
- 4) Amandeep Kaur, 2016, Industrial Relations and Labour Laws Guwahati, Kalyani Publisher, 2nd Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	H	S	S
CO4	S	H	S	S	S
CO5	S	H	S	S	S

S–Strong

H–High

M–Medium

L–Low

Programme Code : 10		M.COM		
CORE PAPER - 9 APPLIED COST ACCOUNTING				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To provide a clear understanding of basic concepts, principles and techniques of cost.
2. To let the students to learn the different methods of valuing cost
3. To exercise effective control of material, labour and overheads

Course Outcomes (COs)

KI TO K5	CO1	Keep in mind the elements of costs and the features of various costing systems
	CO2	Understand the process of costing systems
	CO3	Apply the cost accounting methods in evaluating business performance
	CO4	Analyze the methods of implementation of cost and profit and facilitate for price discrimination
	CO5	Determine and extract the costing balances

SYLLABUS**UNIT – I****18 HOURS**

Introduction of Cost Accounting – Meaning, Definitions and Objectives – Comparison with Financial and Management Accounting – **Applications of cost accounting*** – Costing methods and techniques–Cost concepts and classifications–Preparation of cost sheet, tenders and quotations(Problems)

UNIT – II**18 HOURS**

Material Costing: Purchase procedure and control –Material Issue – FIFO, LIFO, HIFO– Standard price–Base Stock Method–Weighted average(Problems)–Techniques of Inventory control – Level setting and Economic Order Quantity (Problems).

Labour Costing: Computation of remuneration and incentives–Straight Piece Rate system, Differential Piece Rate System – Methods – Premium and Bonus Plans (Problems).

UNIT – III**18 HOURS**

Overhead Accounting: Meaning and classification of Overheads – Allocation, apportionment and absorption of overheads – Absorption rates (Problems) – Methods of overhead absorption – Computation of Machine Hour Rate and Comprehensive Machine Hour Rate (Problems) – Accounting for under and over absorbed overheads. Activity Based Costing System (Simple problems). Reconciliation of cost and financial accounting (Problems)

UNIT – IV**18 HOURS**

Process Costing: Features of Process costing – Process losses – Inter-process profits – Equivalent production (Problems) – Distinction between by- products, main products and joint products – Joint-products and by products costing (Problems).

UNIT – V**18 HOURS**

Standard Costing and Variance Analysis – Meaning – Merits and demerits – Computation of Material, Labour, Overheads, Sales and Sales Margin Variance (Problems). Reconciliation of cost and financial accounting (Problems)

Programme Code : 10		M.COM		
CORE PAPER - 10 INCOME TAX LAW AND PRACTICE				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To enable the students to learn the latest provisions of the Indian tax laws
2. To develop the students to assess the total income and tax liability of individual assesses and firms
3. To equip the students with skills and techniques for taking tax sensitive decisions

Course Outcomes (COs)

K1 TO K5	CO1	Keep in mind the concepts and canons of taxation
	CO2	Understand the different types incomes with their taxability and deductibility
	CO3	Apply the relevant tax rules for the current assessment year
	CO4	Analyze the various deductions to reduce taxable income
	CO5	Evaluate the provisions of income tax act in real life situations

SYLLABUS**UNIT – I****18 HOURS**

Income Tax Act 1961 – Basis of Charges - Assessment Year – Previous Year – Determinants of Residential Status (Problems) – Scope of Total Income – Income that do not form part of the Total Income as per Sec.10– Incomes Entitled to Relief –Agricultural Incomes and its Aggregation process (Problems).

UNIT – II**18 HOURS**

Income under the head Salaries - Income from House Property (Problems).

UNIT – III**18 HOURS**

Profits and Gains of Business or Profession – Income under the head Capital Gains (Problems).

UNIT – IV**18 HOURS**

Provisions relating to Set -Off and Carry forward of Losses (Problems). Clubbing of Incomes U/S 64 (1A).

UNIT – V**18 HOURS**

Income from Other Sources (Problems). Allowable Deductions U/S 80 out of Gross Total Income - Computation of Total Income (Problems). Rate of Tax for Individuals - **Income Tax Authorities** *- Tax Deducted at Source – Advance Payment of Tax – Refund of Tax – Interest for delay in payment of Advance Tax (Sec-234).

Note: Problem: 60% Theory: 40%

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

- 1) Gaur V.P, D.B.Narang, Puja Ghai and Rajeev Puri, (Current edition), Income Tax Law& Practice Kalyani publishers,Ludiana.

Reference Books:

- 1) Reddy T.S and Y.Hari Prasad Reddy, (Current edition), Income Tax Theory Law and Practice, Margham Publishing House, Chennai.
- 2) Dr.T.Srinivasan , (Current edition), Income Tax Theory Law and Practice, Vijay Nichole imprints Privarte Limited, Chennai.
- 3) Dr. Mehrotra H C & SP Goyal, (Current edition), Income Tax Law & Practice, Sahityabhawan publications.
- 4) Vinod K, Singhanian & Jeewan Singhanian, (Current edition), Taxmann's Direct taxes Ready Reckoner ,Taxman Publications, Chennai.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	S	S	S	S	S
CO4	S	H	S	S	S
CO5	S	H	S	S	S
	S–Strong	H–High	M–Medium	L–Low	

Programme Code : 10		M.COM		
CORE PAPER - 11 INTERNATIONAL MARKETING				
Batch 2024 – 2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

Course Objectives

- 1) To enhance the understanding of the Global Marketing Environment.
- 2) To extent the knowledge of global market entry strategies.
- 3) To facilitate the student's global product policy and price.
- 4) To bring knowledge about the global marketing channels.
- 5) To understand the international marketing promotional strategies

Course Outcomes (COs)

K1 TO K5	CO1	Able to understand the concepts of Global marketing and Marketing information system.
	CO2	Able get full information about global market entry strategies and direct investment.
	CO3	Able to understand the global product policy and pricing for international market.
	CO4	Able to learn important Global Marketing Channels and Physical Distribution.
	CO5	Able to know about international marketing promotional strategies and International Marketing Communication.

SYLLABUS**UNIT – I****12 HOURS**

A Global Marketing-Scope-Importance-Global Vs. National Marketing – Global Marketing Environment-Social-Cultural-Political-Legal and Regulatory Environments-International Marketing Research Process, Market Surveys, Marketing Information System.

UNIT – II**12 HOURS**

Identifying Foreign Markets-Global Market Entry Strategies-Joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising, E-Marketing

UNIT – III**12 HOURS**

Global Customers-Segmentation-Targeting-**Global Product Life Cycle***-Innovative Products and Adaptation-Global Product Positioning. Branding-Country of Origin Effect and Global Brands. Pricing for International Markets-Objectives -Transfer Pricing Strategy-Dumping Incoterms 2020

UNIT – IV**12 HOURS**

Global Marketing Channels and Physical Distribution-Channel Objectives and Constraints. Chennel Structures-Home Country Middlemen-Foreign Country Middlemen. Factors Involved in Distribution Systems, Modes of Transportation, International Packaging Objectives of Logistics and Supply Chain Management.

UNIT – V**12 HOURS**

Promotional Strategies-International Marketing Communications-Generic Promotions in International Marketing. Nature of International Advertising-Diversified Advertising Strategy-Personal Selling, Trade Fairs and Exhibitions-Role of Export Promotion Organizations.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

- 1) Francis Cherunilum 2013 , Reprint , International Marketing ,Himalaya Publishing House, Mumbai

Reference Books:

- 1) Varshney, R.L. and Bhattacharya BL International Marketing Management, Sultan Chand & Sons, New Delhi.
- 2) Warnen J. Keegan: Global Marketing Management, Prentice Hall of India, New Delhi.
- 3) Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai.
- 4) Duby V.K.:Export Marketing, Common Wealth Publishers, New Delhi

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong H–High M–Medium L–Low

Programme Code : 10		M.COM		
CORE PAPER - 12 RESEARCH METHODOLOGY & BUSINESS ANALYTICS				
Batch 2024 – 2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

Course Objectives

1. To know the significance of social science research
2. To develop the analytical skills of the students
3. To impart the process of report writing

Course Outcomes (COs)

K1 TO K5	CO1	Remind the process of research
	CO2	Understand the different types of research methods and sampling techniques
	CO3	Apply statistical tools for analyzing the data
	CO4	Analyze various types of research problems for finding suitable solutions
	CO5	Evaluate the impact of using software packages in analyzing the data

SYLLABUS**UNIT – I****12 HOURS**

Meaning Of Research: Nature and Scope of Research Methodology – Problem Formulation, Research Objectives – Hypotheses, Characteristics of good hypotheses, Research Design – Types of Research Design

UNIT – II**12 HOURS**

Sources And Collecton Of Data: Primary and Secondary Sources* – Methods of Data Collection – Questionnaire Design – Attitude Measurement Techniques – Motivation Research Techniques – Administration of Surveys – Sample Design and Sampling Techniques.

UNIT – III**12 HOURS**

Automated Data Analysis: SPSS Applications – Tabulation and Cross Tabulation of Data: Univariate, Bivariate Data Analysis and Tests of Hypothesis

UNIT – IV**12 HOURS**

Multivariate Analysis: Advanced Techniques for Data Analysis: ANOVA, Discriminate Analysis, Factor Analysis, Conjoint Analysis, Multidimensional Scaling and Clustering Techniques, Report Writing.

UNIT – V**12 HOURS**

Business Analytics: Evolution - Business Analytics as Solution for Business Challenges - Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Concept of Creating Data Marts – Data Integration – Concept of OLTP and OLAP.(Theory Aspect Only).

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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PCM29**Sub. Code: 24PCM312****Text Books:**

- 1) C.R.Kothari, 2019, Research Methodology methods and Techniques ,New Age International, New Delhi,4th Edition
- 2) S P Gupta, 2021, Statistical methods, Sultan Chand & Sons, New Delhi, 46th Edition

Reference Books:

- 1) Saravanavel P, 2018, Research Methodology, Kitab Mahal, New Delhi
 - 2) Bhattacharya D. K., “Research Methodology”, Excel Books, New Delhi.
 - 3) Cooper, “Business Research Methods”, Tata McGraw Hill, New Delhi, 2010.
 - 4) Santosh Gupta, 2018, Research Methodology and Statistical Techniques, Sultan Chand & Sons, New Delhi, 1st Edition
 - 5) S.C.Gupta, 2019, Fundamentals of Applied Statistics ,Sultan Chand & Sons, NewDelhi,4th Edition
- Dr. J K Sachdeva, 2019, Business Research Methodology, Himalaya Publishing House Pvt. Ltd, 3rd Edition

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	S	S	S	S	S
CO4	S	H	S	S	S
CO5	S	H	S	S	S

S–Strong H–High M–Medium L–Low

PCM30

Sub. Code: 24PCM413

Programme Code : 10		M.COM		
CORE PAPER – 13 ACCOUNTING FOR MANAGERS				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

Course Outcomes (COs)

K1 TO K5	CO1	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO5	Determine and extract the accounting balances

SYLLABUS

UNIT – I

18 HOURS

Nature and scope of Management Accounting – Meaning – Objectives - Functions- Importance – Limitations- **Distinction between Financial Accounting Cost Accounting and Management Accounting***-Analysis and interpretation of Financial Statements–Common Size Statement, Comparative Income Statement and Balance Sheet, Trend Analysis (Problems)

UNIT – II

18 HOURS

Ratio analysis – Significance of Ratios – Types - Uses and Limitations-Short term and Long-term Solvency Ratios – Profitability Ratios- Coverage Ratios (Problems). Fund Flow Statement – Cash flow Statement (AS-3) (Problems)

UNIT – III

18 HOURS

Working Capital – Concept – Importance – Determinants – Components of Working Capital - Management of Cash, Lock box system, Inventory and Receivable (Theory). Estimation of Working Capital Requirements (Problems).

UNIT – IV

18 HOURS

Budgeting and Budgetary Control – Meaning –Classification-Types of Budget (Theory) – Sales – Purchase – Material, labour and overhead budgets – Production - Cost of Production Budgets - Flexible Budget – Cash Budget (Problems) – Master Budget – Zero Base Budgeting.

UNIT – V

18 HOURS

Marginal Costing – Meaning – Objectives (Theory) - BEP – P/V Ratio – Margin of Safety (Problems) - Application of Marginal Costing for business decision-making – Cost Volume profit analysis – Breakeven point – Breakeven analysis.

Note: Problem 80% & Theory 20%

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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PCM31**Sub. Code: 24PCM413****Text Book:**

- 1) Sharma & Shashi K. Gupta, 2017, Management Accounting, Kalyani Publishers , 13th Edition

Reference Books:

- 1) Khan M.Y. & P.K. Jain,2021 , Management Accounting, Tata Mc Graw Hill Publications, New Delhi, 8th Edition
- 2) Ravi M Kishore, 2019, Cost and Management Accounting , Taxmann's, 6th Edition
- 3) Maheshwari S N, 2021, Principles and practices of Management Accounting, Sultan Chand & Sons,New Delhi,18th Edition
- 4) Dr. M. B. Shukla, 2017, Cost and Management Accounting, Himalaya Publishing House Pvt. Ltd, 1st Edition

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	S	S	S	S	S
CO4	S	H	S	S	S
CO5	S	H	S	S	S

S–Strong H–High M–Medium L–Low

Programme Code : 10		M.COM		
CORE PAPER – 14 INDIRECT TAX AND DIGITAL PAYMENTS				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 3	Employability

Course Objectives

- 1) To learn the procedures and practices of Indirect tax
- 2) To know the fundamental ideologies on GST
- 3) To learn the formalities of levy and collection of GST

Course Outcomes (COs)

K1 TO K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO4	Analyze the structure of Digital Payment and Fintech Banking
	CO5	Students can get practical knowledge on UPI and eSecurity and Privacy

SYLLABUS**UNIT – I****18 HOURS**

Taxation: Objectives – Canons – Tax System in India. **Direct Taxes and Indirect Taxes: Features of Direct and Indirect Taxes – Types*** – Tax Evasion and Tax Avoidance – Impact, Shifting and incidence of tax

UNIT – II**18 HOURS**

GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – GST Networks – Needs- Registration, Returns and Payments. Levy and Collection of GST: Place of supply of goods and services – Time of supply of goods and services – Composite and mixed supply - Central GST (CGST), Integrated GST (IGST), State GST (SGST)

UNIT – III**18 HOURS**

GST Returns–Nature–Outward Supply–Format of Returns–Inward Supply–Time limit for filing of returns – Input Service Distributor (ISD) – First Return – Annual Return – Final Return – Refund of Interest and Taxes

UNIT – IV**18 HOURS**

Digital Payments-Meaning-Concept-Need and Importance- Components of Digital Payment System-Requirements for Digital Payments- Digital Payments System v/s Offline Payment System. Fintech-Meaning-Scope-Fintech in Banking- Benefits- Payment Interface-Fintech Mobile Application- Mobile Payments App- Account Creation- Linking Bank Account with Fintech Applications

UNIT – V**18 HOURS**

UPI-Concept and Idea of UPI-Need and Importance of UPI- NPCI-BHIM-IMPS-Rupay Card- Role of UPI in Digital Payment System- UPI ID-UPI PIN- Security and Privacy Concern of Digital Payment System-Limitations of Digital Payment System.

Note: 100% Theory*** Self Study****Questions for examinations may be taken from the self study portions also****Teaching Methods**

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Books:

- 1) V.Balachandran, 2019, Indirect Taxation, Sultan Chand & Sons, New Delhi, 16th Edition
- 2) Jaspal Singh (2019), "Digital Payments in India", 1st Edition, New Century Publications, New Delhi

Reference Books:

- 1) Dr. R. Parameswaran & CA.P. Viswanathan, 2018, Indirect taxes - GST and Customs Law, Kavin Publications, 1st Edition
- 2) S.S. Gupta, 2017, GST – Laws and Practice, Taxmanns Publications, New Delhi, 20th Edition
- 3) Uppal R.K and Rimpi Jatana (2007), "E-Banking in India", 1st Edition, New Century Publications, New Delhi.
- 4) Subramani.N and Murugesan .M (2008), "E-Banking and E-Commerce: Emerging Issues in India", 1st Edition, Abhijeet Publications, New Delhi.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	H	H	S	S
CO3	S	S	H	S	S
CO4	H	S	S	S	S
CO5	H	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

Programme Code : 10		M.COM		
CORE PAPER - 15 MARKETING RESEARCH				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 3	Employability

Course Objectives

1. To familiarize the students with the basic concepts and principles of marketing research
2. To develop their conceptual and analytical skills to be able to manage marketing operations of a business firm
3. To explain the tools and techniques of marketing research

Course Outcomes (COs)

K1 TO K5	CO1	Keep in mind the concepts and principles of marketing research
	CO2	Know the processes and types of marketing research
	CO3	Apply the research techniques in the marketing decision making.
	CO4	Analyze the practical approaches in conducting marketing research
	CO5	Evaluate the recent trends in marketing research

SYLLABUS**UNIT – I****18 HOURS**

Meaning and Scope of Marketing Research – Market Research Vs. Marketing Research – Objectives of Marketing Research – Process of Marketing Research - Steps involved in Marketing Research – **Benefits of Marketing Research*** – Various approaches to Marketing Research – Their Merits and Demerits - Future of Marketing Research – Factors influencing the growth of Marketing Research

UNIT – II**18 HOURS**

Organization of Marketing Research Department–Career opportunities and Marketing Research Agencies - Functions – Organizational Structure. Problem Discovery and Formulation.

UNIT – III**18 HOURS**

Product Research – New Product Research - Research in New Product Development - Product Life Cycle Research – Product Mix Research - Pricing Research – Pricing Policies – Pricing Methods. Practical approaches in PLC of select product

UNIT – IV**18 HOURS**

Advertising Research - Meaning - Definition - Product Appeal Research – Copy testing – Pre testing – Post testing – Media Selection Research – Print media – Broadcasting Media- Evaluation of Advertising effectiveness - Methods of measuring Advertising Effectiveness Difficulties in Advertising Research

UNIT – V**18 HOURS**

Motivation Research - Nature – Types of information sought in Motivation Research - Motivation Research Techniques –Sales Control Research - Sales forecasting – Sales Analysis – Sales Potential – Major uses of Sales potential – Methods for developing market potential – Use of surveys to determine potential–Salesmanship

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) D. D. Sharma, 2006, Marketing Research, Sultan Chand & Sons, New Delhi, 2nd Edition

Reference Books:

- 1) American Marketing Association ,2019, The Technique of Marketing Research , Forgotten Books, 7th Edition
- 2) C.B.Gupta and N.Rajan Nair, 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 19th Edition
- 3) Prof. M.N. Mishra, 2015, Modern Marketing Research, Himalaya Publishing House Pvt. Ltd, 1st Edition
- 4) Malhotra/Dash ,2015, Marketing Research, Pearson Education India, 7th Edition Reprint.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong **H**–High **M**–Medium **L**–Low

Programme Code : 10		M.COM		
CORE PRACTICAL - 1 COMPUTER APPLICATION AND TALLY PRACTICAL				
Batch 2024 – 2025	Hours / Week 4 & 6	Total Hours 150	Credits 2	Employability

Course Outcomes (COs)

K1 TO K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO4	Analyze the usage of each menu and its practical application
	CO5	Evaluate the need for computer application in modern business

SYLLABUS**MS – EXCEL**

- 1) Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - i. Copy the production department employees in sheet number 2.
 - ii. Copy the details of the employees staying in Coimbatore city.
 - iii. Find the person who is getting a maximum salary.
- 2) Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
- 3) Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
- 4) Usage of Statistical Tools through MS – Excel
- 5) Prepare student mark statement (10 Students) by using Ms – Excel. (Total, Average, Grade, result)
- 6) Find the correlation between demand and price of a product.
- 7) Preparation of Bank Reconciliation statement using MS - Excel

MS – ACCESS

- 1) Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
 - Policy Number should be the primary key.
 - Name should not be empty.
 - Maintain at least 10 records.
 - Retrieve the addresses of female policyholders whose residence is at Coimbatore.
- 2) Create a student's database using design view for students mark details:
 - Add at least 10 records.
 - Sort the names in alphabetical order.
 - Find Total and Average
 - Display list where total is greater than 350.
 - Display list where marks are greater than 90 and total greater than 400.
 - Apply Sort option to display records.
 - Generate reports by using the above queries.

TALLY ERP 9.0**CREATING A COMPANY****1) Create a company and create the ledgers under appropriate predefined groups**

Cash a/c	Printer purchase a/c	Wages a/c
Computer sales a/c	Commission paid a/c	Sales returns a/c
Buildings a/c	Rent received a/c	Capital a/c
Machinery a/c	Salary a/c	Depreciation a/c
Furniture a/c	Rent paid a/c	Purchase returns a/c
Commission received	Indian bank a/c	Rent Received a/c
John & Co. a/c (purchased goods from this company)		
Ram agency a/c (sold goods to this company)		

2) Create vouchers and view Profit and loss a/c and Balance sheet for the following:**Hindustan Ltd. started the business on 01-04-....**

- Contributed capital by cash Rs 2, 00,000
- Cash deposited in Indian bank Rs 50,000
- Credit purchases from Krishna traders Rs. 20000 invoice no 12
- Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
- Returned goods to KRISHNA traders Rs 5000 invoice no 12
- Returned goods to PRAVIN traders Rs 5000 invoice no 44
- Credit sales to RAVI & Co Rs 50,000 inv no 1
- Credit sales to KUMAR & Co Rs 50,000 inv no 2
- Cash sales Rs 20,000 inv no 3
- Credit sales to RAVI & Co Rs 50,000 inv no 2
- Goods returned by RAVI & Co Rs 5000 inv no 1
- Goods returned by KUMAR & Co Rs 5000 inv no 1
- Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
- Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
- Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

- | | |
|---------------------------------------|--------------------------------|
| 3. Paid to petty cash by cash Rs.1000 | 7. Electricity charges Rs.3000 |
| 4. Furniture purchased Rs.20000 | 8. Telephone charges Rs.3500 |
| 5. Salaries paid Rs. 10000 | 9. Cash purchases Rs.5000 |
| 6. Rent Rs.4000 | |

Payments made by petty cash

- | | |
|-------------------------|-----------------------------------|
| 10. Conveyance Rs.150 | 13. Staff welfare Rs.100 |
| 11. Postage Rs.100 | 15. Depreciation on furniture 10% |
| 12. Stationeries Rs.200 | |

3) Emerald & Co., started a business of home appliances from 1-4_....

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123Edition

Ovan	100 nos	at Rs 800	DVD player	100 nos	at Rs 1500
Mixies	100 nos	at Rs 1000	Fridge	100 nos	at Rs 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan	70 nos	at Rs 1000	DVD player	70 nos	at Rs 2000
Mixies	70nos	at Rs 1500	Fridge	70 nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

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Sub. Code: 24PCM4CL

10-04 Cash Sales invoice no 2:

Ovan 10 nos at Rs 1000 DVD player 10 nos at Rs 2000
 Mixies 10 nos at Rs 1500 Fridge 10 nos at Rs 2500

+TNGST 4% ON TOTAL SALES and CASH discount 5%

15-4 Paid cheque to LG limited Rs 2, 00,000

15-4 Received cheque from AMN & co Rs 3, 00,000

Payment made by cash

Paid to Petty cash Rs.2000; Furniture Rs.15000;
 Salaries Rs.10000 Wages Rs.7000;
 Carriage inward Rs.1500

25-04 Payment made by petty cash

Conveyance Rs.200 Stationeries Rs.150,
 Postage Rs.150, Staff Welfare Rs.200

30-04 Journal depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

4) From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for the Year Ending –

Stock	9,300	Land & Building	15,400
Misc. income	200	Cash in hand	160
Repairs	310	Bank charges	50
Purchases	15,450	Cash at bank	5,870
Machinery	12,670	Capital	24,500
Purchase returns	440	Sales	20,560
Furniture	1330	Loan	5,000
Sales return	120	Sundry expenses	150
Office expenses	750	Closing stock	7,580
Sundry creditors	12,370	Insurance	500
Trading expenses	310	Traveling expenses	200
Advertisement	500	Land & Building	15,400

INVENTORY VALUATION

5) From the Information given below create unit of measurement, stock groups and stock items Find the stock summary:

1. Magazine;	2. Baby drinks;	3. Cool drinks;	4. Daily news paper
5. Hot drinks;	6. Stationeries;	7. Vegetables	

Stock items:

Item	Qty	Rate	Units
Boost	25	80	Nos
Sports star	20	15	Nos
Potato	260	30	Kgs
Star dust	20	25	Nos
The Hindu	50	3.25	Nos
Tomato	150	15	Kgs

Item	Qty	Rate	Units
Fanta	10	25	Lit
Dinamalar	40	2.50	Nos
Coco	55	120	Nos
Horlicks	60	70	Nos
India today	10	10	Nos
Lactogin	10	100	Nos

MAINTAIN BILLWISE DETAILS**6) Create bill wise details from the following**

1. Ravi commenced business with a capital of Rs 2, 00,000
2. Purchased goods from Kumar & Co Rs.15, 000 paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalments
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS**7) Bharath Agencies, A Wholesaler Gives The Following Information:****Opening balances:**

Capital	: 20, 00,000	Cash in hand	: 5, 00,000
Cash at bank	: 10, 00,000	Furniture	: 5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen	Rs 35/ dozen;	Ink pens	Rs 140/ dozen
Pencil	Rs. 30/ dozen ;		

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros. @ Rs.21.50 per dozen for credit less discount of Rs 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

Stores ledger, Trading account, Income statement, Balance sheet and Account summary Ignore dates

FOREIGN GAINS/LOSS**8) Calculate Foreign gains and losses from the following details**

- 01.01.2005 Purchased goods from U.K supplier 1000 £
- 02.01.2005 Sold goods to U.S buyer 1500
- 03.01.2005 Cash received from U.S buyer 1500 (Selling rate Rs.46/\$)
- 04.02.2005 Paid cash to U.K supplier 1000 (Selling rate Rs.53/ £)

Dollar \$:		Pound £:	
STD rate	- 1\$ - Rs.43	Std rate	- 1 £ - Rs.51
Sales rate	- 1\$ - Rs.44	Sales rate	- 1 £ - Rs.50
Buying rate	- 1\$ - Rs.42	Buying rate	- 1 £ - Rs.52

9) MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

CHEQUE PRINTING

- 10) Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank. Width 168, height 76, starting location 116, distance from top 23.

RATIO ANALYSIS

11) Enter the following details comment upon the short-term solvency position of the company:

Working capital	Rs 20560492	Sales	515252
Cash	14500	Purchases	433310
Bank	18500	Stock	125982
Debtors	518260	Net profit ...?	5
Creditors	429337		

12) INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1, 00,000	Sold goods to Ganesh 50,000
Sold goods to Ganesh Rs 25,000	Interest parameters rate 14% per 365 days year
31-12- cash deposited at Scotia bank Rs 50,000	

13) Calculate Interest

Cash deposited in SBI Rs.1, 00,000	Purchased goods from suppliers Rs.40,000
1-12 purchased goods from suppliers Rs.20,000	Interest parameters rate 16% per 365 days year
Deposited in SBI Rs.50, 000	

14) Display the interest calculations for the period 1-4 to 31-12

Opening balance : Ram & Co Rs.25,000 ; Krishna traders Rs.20,000
 Interest parameters rate 12% per 365 days year
 Interest parameters rate 12% and 16% for sundry creditors per 365 days year
 Purchased goods from Krishna for Rs.25,000(credit period 45 days)
 Sold goods to Ram for Rs.50,000(credit period 30 days)
 Paid to Krishna the amount plus interest
 Received from Ram plus interest

15) Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Godown	Unit	Std Price	Selling Price	Op. Qty	Total
Inter Celeron	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Intel Pentium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000

SPSS

- 16) By using SPSS package, transport excel data into SPSS
 17) Data View, Variable view and cross tabulation using SPSS
 18) Application of descriptive statistics using SPSS
 19) Correlation and Regression analysis using SPSS
 20) Application of parametric and non-parametric tests using SPSS

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	H	S	S	S
CO5	S	H	S	S	S

S–Strong

H–High

M–Medium

L–Low

PCM41**Sub. Code: 24PCM4Z1**

Programme Code : 10		M.COM		
PROJECT WORK AND VIVA - VOCE				
Batch 2024 – 2025	Hours / Week -	Total Hours -	Credits 4	Employability

Course Outcomes (COs)

K1 TO K5	CO1	Remember the conceptual framework on research methodology
	CO2	Understand on the field level realities
	CO3	Apply the statistical tools for proving the hypothesis
	CO4	Analyze the data and draw inferences
	CO5	Evaluate the gap between academic skills and industrial requirements

Project work commences from III semester and submission of report and Viva-Voce Examination is conducted at the end of IV semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

Marks Distribution

CIA	-	20 Marks
ESE*	-	<u>80 Marks</u>
		<u>100 Marks</u>

Component for Project

CIA/ESE	Components	Marks
CIA	Project Review	15
	Regularity	05
	<i>Total Internal Marks</i>	20
ESE	Project Report	60
	Viva voce	20
	<i>Total External Marks</i>	80
Total Marks (CIA + ESE)		100

**PCM42
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 1: BUSINESS ETHICS AND CORPORATE GOVERNANCE				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

- 1) To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- 2) To enable learners to understand the scope and complexity of Corporate Social Responsibility in the global and Indian context
- 3) To main aim to learn about theories and concept relates to Economic law
- 4) To enable to the students learn Corporate Governance ,E-Governance and social ethics in the Industrial world

Course Outcomes (COs)

K1 TO K5	CO1	To recall corporate governance and social ethics
	CO2	To enumerate recent trends in CSR Understand the Procedural Aspects of Merger and Amalgamation
	CO3	Impart the Legal Aspects of CSR
	CO4	Analyze the corporate Governance
	CO5	Evaluate the .corporate sector

SYLLABUS

UNIT – I **18 HOURS**

Business Ethics and Corporate Governance: Importance and Need for Business Ethics – Ethological Ethics- **Professional Ethics*** – Corporate Governance Mechanism.

UNIT – II **18 HOURS**

Corporate Social Responsibility- Introduction-Definition of CSR-Justification CSR-The Scope of Social Responsibility-Social Responsibility and Indian Corporations – Voluntary Guidelines – 2011 – Issued by Government regarding CSR.

UNIT – III **18 HOURS**

CSR towards Stakeholders- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. Case Study with reference to the emergence of corporate governance issues and CSR Practices in India

UNIT – IV **18 HOURS**

Corporate Governance An Over View: Concept, Objectives , Process. Origin Scope and Present Scenario –Advantages – Corporate Frauds – Lessons.

UNIT – V **18 HOURS**

Financial Disclosure and corporate governance: Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms – A Tab on Corporate Sector

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Books:

- 1) S.K.Bhatia, Business Ethics and Corporate Governance.
- 2) C.S.V. Murthy , Business Ethics, Text and Cases, Himalaya Publication House.
- 3) Singh.S Corporate Governance Excel Books New Delhi 1st Edition 2005
- 4) Kesho Prasad Corporate Governance Prentise Hall of India, New Delhi 1st Edition 2006

Reference Books:

- 1) Fernando A Corporate Governance Principles, Policies and Practices Dorling Kinderslay (India) Pvt Ltd. Utterpredesh 2nd Edition 2006.
- 2) Kesho Prasad A Guide to Corporate Governance Prentise Hall of India, New Delhi 1st Edition 2009.
- 3) Arya.P.P, Tandon.B B.Vashishi, AK.Kesho Prasad Corporate Governance Deep & Deep Publication, New Delhi 1st Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

**PCM44
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 2: BANKING AND INSURANCE MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. Acquaint with the banking practices of central bank of India
2. Understand the adoption of information technology in banking
3. Learn the electronic Payment Systems
4. Develop an understanding of insurance industry and its types.
5. Lay a foundation of risk, risk management, and steps in risk management process.

Course Outcomes (COs)

K1 TO K5	CO1	Remember the conceptual framework on Banking.
	CO2	Understand the Procedural Aspects of Banks and Money Market
	CO3	Impart the Legal Aspects of SBI .
	CO4	Analyze the Insurance and Privatization inferences
	CO5	Evaluate the gap between academic skills and requirements.

SYLLABUS

UNIT – I

18 HOURS

Origin of banks-Definition of banking- Classification of banks-Recent Trades in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – **E-banking*** – Privatization of commercial banks – Place of Private Sector Banks in India

UNIT – II

18 HOURS

Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.

State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI

UNIT – III

18 HOURS

Insurance- meaning, nature, significance- principles-reinsurance-double insurance Nationalization vs Privatization of insurance business-Insurance Regulatory and Development Authority Act-recent developments in the insurance sector.Types of insurance-general insurance- accident and motor insurance-nature, disclosure,contribution-claims and recovery

UNIT – IV

18 HOURS

Life insurance –nature-classification of policies-annuities-selection of risk- calculation of premium and surrender value. Marine and fire insurance-nature-kinds of policies-policies conditions-premium calculations

UNIT – V

18 HOURS

Nature-risk analysis-planning control and transfer of risk-administration of companies' properties and provisions of adequate security arrangement

*** Self Study**

Questions for examinations may be taken from the self study portions also

PCM45

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Books:

- 1) Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi, 21st Revised Edition 2019
- 2) Natarajan & Gordon : Banking Theory and Practice, Himalaya Publishing House, 29th Edition
- 3) M.N. Mishra, Insurance Principles and Practice, 22nd Edition. (n.d.). India: S. Chand Publishing.

Reference Books:

- 1) Dr.S.Gurusamy, "Banking Theory Law and Practice" Vijay Nicols Imprints Private Limited, Chennai, 2010.
- 2) S.Natarajan & R. Parameshwaran, "Indian Banking" S.Chand & Co. Limited, New Delhi, 2010
- 3) Saravanavel, 2015, Principles and Practice of Insurance ,Himalaya Publishing House, 1st Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

**PCM46
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 3: SERVICES MARKETING				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To impart the knowledge of service organizations along with marketing mix
2. To develop modern services with quality to attract the consumers
3. To update the students with technological intervention in providing services

Course Outcomes (COs)

K1 TO K5	CO1	Keep in mind the ideologies of service marketing and its various applications.
	CO2	Understand the modern services provided by the service organization
	CO3	Apply appropriate marketing mix in various services
	CO4	Analyze suitable strategies for promoting the services
	CO5	Evaluate the scope of service marketing

SYLLABUS

UNIT – I **18 HOURS**

Introduction–Services–TypesofServices–AnoverviewofServiceSector–concept of Goods and Services – Service Marketing – Features of Service Marketing – Significance of Service Marketing – Growth of Service Marketing – **Global issues in Services Marketing***

UNIT – II **18 HOURS**

Bank Marketing - E-banking services – The Concept – Marketing Mix for the Banking Services – Bank Marketing in the Indian perspective

UNIT – III **18 HOURS**

Insurance Marketing - The Concept – Marketing mix for the Insurance Service – Insurance Marketing in the Indian Environment – Transport marketing: Marketing mix for the transport services.

UNIT – IV **18 HOURS**

Hotel – The Concept – Hotel and its typology – Hotel Marketing - Users of Hotel Services – Market Segmentation for Hotels – Behavioral profile of users - MIS for Hotels – Marketing mix for hotels – The formulation of product mix for hotels – The Price Mix – The Promotion Mix – Hotel Marketing in Indian perspective. Hospital Marketing: Types of hospitals - Marketing mix for hospitals

UNIT – V **18 HOURS**

Tourism – Concept – Tourism Marketing – Users of Tourism Services – Behavioral profileof users – Market Segmentation for Tourism – MIS for tourism – Marketing Mix for Tourism – Medical tourism - Tourism Marketing in Indian perspective

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) S. M. Jha, 2018, Service Marketing, Himalaya Publishing House, Mumbai, 7th Edition

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Reference Books:

- 1) Valarie A. Zeithaml (Author), Mary Jo Bitner (Author), Dwanye D. Gremler, 2018, Service Marketing, Tata Mc Graw Hill, New Delhi, 7th Edition.
- 2) K. Douglas Hoffman, John E.G. Bateson, 2017 , Services Marketing Concepts Strategies & Cases, Cengage India, 5th Edition.
- 3) Philip Kotler, Kevin Lane Keller, 2016, Marketing Management, Prentice Hall of India(P) Ltd, 15th Edition.
- 4) Vasanti Venugopal& V.N. Raghu, 2019, Services Marketing, Himalaya Publishing House Pvt Ltd, 1st Edition.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	H	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

**PCM48
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 4: CONSUMER BEHAVIOUR				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To understand the buying attitude of consumers
2. To develop knowledge on the cultural aspects of consumer behavior
3. To know the models and strategies of consumer behaviour

Course Outcomes (COs)

K1 TO K5	CO1	Remember the need and importance of understanding consumer behavior
	CO2	Know the determinants of consumer buying behavior
	CO3	Apply various processes, models and strategies to understand the behaviour of consumers
	CO4	Analyze the processes of consumer buying decisions
	CO5	Evaluate the changing dimensions in consumer behavior

SYLLABUS

UNIT – I **18 HOURS**

Consumer Behaviour–Need and Importance–Consumer Research Process–Influence of culture on consumer behaviour – **Sub cultural aspects of consumer behavior*** – Cross cultural consumer analysis.

UNIT – II **18 HOURS**

Opinion leadership: Dynamics – Measurement – Opinion leadership and firm’s promotional strategy.

UNIT – III **18 HOURS**

Diffusion of innovations – Diffusion process – Adoption process – profile of consumer innovators

UNIT – IV **18 HOURS**

Consumer decision making: Models of consumers – Beyond the decision : Consuming and possessing – Relationship marketing.

UNIT – V **18 HOURS**

Consumer behaviour and society : Health care marketing – Political marketing – Social Marketing – Environmental marketing – Public policy and consumer protection

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) Leon G.Schiffman and Leslie Lazar kanuk,2014, Consumer Behaviour ,Pearson Education, New Delhi,11th Edition

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Reference Books:

- 1) Suja.R.Nair, 2015, Consumer Behaviour-Text and Cases, Himalaya Publishing House PvtLtd.,2nd Edition.
- 2) Del. L.Hawkins, Roger,J. Bert, Kenneth .A. Coney, 2007, Consumer Behaviour Tata McGrawHillLtd, New Delhi, 9th Edition
- 3) Dr. M. K. Purshothama & Dr. Mahesh Kumar K. R. , 2015, Consumer Behaviour andMarketingResearch, Himalaya Publishing House Pvt Ltd. 1st Edition
- 4) Sahni N.K., Gupta Meenu, 2022, Consumer Behaviour Text & Cases, Kalyani Pulishers, 3rd Edition Reprint

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	S	S	S	H	S
CO4	H	S	S	S	S
CO5	H	S	S	S	S

S–Strong H–High M–Medium L–Low

**PCM50
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 5: SUPPLY CHAIN MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To provide insight about various strategies of supply chain management
2. To understand the importance of strategic alliance in supply chain management
3. To acquaint knowledge about smart pricing strategies and customer value measures

Course Outcomes (COs)

KI TO K5	CO1	Recall the importance of supply chain management in the modern times
	CO2	Outline the various strategies in supply chain management
	CO3	Examine the concept of retailer supplier partnership
	CO4	Analyze the process of procurement, outsourcing and e-procurement
	CO5	List the ideas about smart pricing strategies and measuring customer values

SYLLABUS

UNIT – I 18 HOURS

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UNIT – II 18 HOURS

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

UNIT – III 18 HOURS

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

UNIT – IV 18 HOURS

Procurement and Outsourcing: Outsourcing – **benefits and risks*** – framework for make / buy decision – e-procurement – frame work of e-procurement

UNIT – V 18 HOURS

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page

PCM51

Reference Books:

- 1) Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- 2) Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
- 3) Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning And Operation, Phi, 4th Edition, 2010

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	S	S	S	H	S
CO4	H	S	S	S	S
CO5	H	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

**PCM52
MAJOR ELECTIVE**

Programme Code : 10		M.COM		
ELECTIVE PAPER 6: CUSTOMER RELATIONSHIP MANAGEMENT				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To make the students understand the concepts and principles of Customer Relationship Management set up to meet the organizational need, benefits and process of creating long-term value for individual customers
2. To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies
3. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations and to enable managing Customer Relationship

Course Outcomes (COs)

K1 TO K5	CO1	To enable the students to understand the fundamentals of Customer Relationship Management
	CO2	To enable the students to understand the concepts of CRM
	CO3	To acquaint the students with the process of CRM strategy development
	CO4	To enable the students to know CRM practices in different sectors like manufacturing, Services, Call Centers, etc
	CO5	To enable the students to understand the issues and challenges in CRM implementation, tools of CRM and CRM Metrics

SYLLABUS

UNIT – I **18 HOURS**

Introduction to CRM: Definition and concepts of CRM- Components of CRM- Understanding the goal of CRM- Context of Relationship Management- Evolution- Transactional vs Relationship approach- CRM as a Strategic Marketing Tool- CRM significance to the stakeholders

UNIT – II **18 HOURS**

Understanding Customers: Customer Information Database- Customer Profile Analysis- Customer Perception, Expectation Analysis- Customer Behaviour in Relationship Perspectives; Individual and Group Customers- Customer Life Time value- Selection of Profitable Customer Segments

UNIT – III **18 HOURS**

CRM Structure: Elements of CRM- CRM Process- Strategies for Customer Acquisition- Retention and Prevention of Defection- Models of CRM- CRM Road Map for Business Applications.

UNIT – IV **18 HOURS**

CRM Planning and Implementation: Strategic CRM Planning Process- Implementation Issues- CRM Tools- Analytical CRM- Operational CRM- Call Center Management- **Role of CRM Managers***.

UNIT – V **18 HOURS**

Trends in CRM: e-CRM Solutions- Data Warehousing- Data Mining for CRM- An Introduction to CRM Software Packages- SAP, DocNet.

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) Customer Relationship Management- E.Gnanasekaran- A.R.S. Publications, Chennai, 2013

Reference Books:

- 1) Customer Relationship Management- S. Shanmugasundaram- Prentice Hall of India Private Limited, New Delhi, 2008
- 2) Customer Relationship Management- Kaushik Mukherjee- Prentice Hall of India Private Limited, New Delhi, 2008
- 3) Customer Relationship Management- V. Kumar & Werner J- Willey India, 2008

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	S	S	S	H	S
CO4	H	S	S	S	S
CO5	H	S	S	S	S

S–Strong H–High M–Medium L–Low

PCM54
NON MAJOR ELECTIVE

SUBJECT CODE : 24PGI4N2

Programme Code : 10	M.COM			
NON-MAJOR ELECTIVE PAPER : INFORMATION SECURITY				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. Students will identify the core concepts of Information security.
2. To examine the concepts of Information Security.
3. To design and implement the security features for IT and Industrial sectors.

Course Outcomes (COs)

K1 TO K5	CO1	To Learn the principles and fundamentals of information security.
	CO2	To Demonstrate the knowledge of Information security concepts
	CO3	To Understand about Information Security Architecture.
	CO4	To Analyze the various streams of security in IT and Industrial sector.
	CO5	To know about Cyber Laws and Regulations.

SYLLABUS

UNIT – I

18 HOURS

Information Security basics: Definition of Information Security - History of Information Security - Characteristics of Information Security - Components of Information Security - Security System Development Life Cycle (SDLC).

Information Security for technical administrators: Server Security – Network security- Social Media Security

UNIT – II

18 HOURS

Cryptography: Basic concepts - plain text - Cipher text - Encryption Principles - CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication -Biometrics* - passwords - Access Control Devices - Physical Security - Security and Personnel.

Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques

UNIT – III

18 HOURS

Firewalls, Viruses & Worms & Digital Rights Management : Viruses and Worms – Worms - Digital Rights Management – Firewalls - Application and Circuit Proxies - Stateful Inspection - Design Principles of Firewalls.

Logical Design: Access Control Devices- Physical Security-Security and Personnel - NIST Models-VISA International Security Model- Design of Security Architecture-Planning for Continuity

UNIT – IV

18 HOURS

Hacking : Introduction – Hacker Hierarchy – Password cracking – Phishing - Network Hacking - Wireless Hacking - Windows Hacking - **Web Hacking***- Ethical Hacking.

Security Investigation: Need for Security- Business Needs-Threats- Attacks- IP Addressing and Routing - Social Media

UNIT – V

18 HOURS

Cyber Laws : What is Cyber Law? - Need for Cyber laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

- 1) Information Security –Textbook is prepared by Kongunadu Arts and Science College, Coimbatore -29, 2022

Reference Books:

- 1) Charles P Pfleeger and Shai Lawrence Pfleeger, “Security in Computing”, Fourth & Third Edition, Prentice Hall, 2007 & 2011.
- 2) Ross J. Anderson and Ross Anderson, “Security Engineering: A guide to building Dependable Distributed System”, Wiley,2009.
- 3) Thomas R. Peltier, Justin Peltier and John Bleckley, “Information Security Fundamentals”,2nd Edition, Prentice Hall 1996.
- 4) Gettier, Urs E. Information Security: Strategies for Understanding and Reducing Risks John Wiley & Sons, 2011.
- 5) “Principles of information security”. Michael Whiteman and Herbert J. Mattord,2012.
- 6) Information security -Marie wright and John kakalik,2007.
- 7) Information security Fundamentals- Thomas R. Peltier, Justin Peltier and John Blackley-2005.
- 8) Information Security theory and practical PHI publication, Dhiren R. Patel-2008.
- 9) Debby Russell and Sr.G.T. Gangemi,” computer Security Basics,2nd edition, O’Reilly Media,2006

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	S	S
CO2	M	H	H	S	H
CO3	H	S	S	M	S
CO4	H	M	H	S	H
CO5	H	S	H	S	H

S–Strong **H**–High **M**–Medium **L**–Low

PCM56

Sub. Code : 24UGC3S1

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section A (10 X1=10)

Choose the correct answer

Section B (5X5=25)

Short answer questions, either or type, one question from each unit.

Section C (5 X 8=40)

Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Any Case Study related to Information Security	15
Total		100

PCM57
NON MAJOR ELECTIVE

Programme Code : 10		M.COM		
NON MAJOR ELECTIVE 2: MANAGERIAL ECONOMICS				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

- 1) To be aware of the economic concepts, tools and techniques.
- 2) To encourage the students to start operating in the different markets
- 3) To keep them update with the changing economic policies of the government.

Course Outcomes (COs)

K1 TO K5	CO1	Keep in mind the concepts and goals of corporate
	CO2	Understand the production and cost functions
	CO3	Apply economic policies in managerial decisions
	CO4	Analyze the monetary and fiscal policies
	CO5	Determine the scope of managerial economics

SYLLABUS

UNIT – I **18 HOURS**

Managerial Economics–Meaning–Nature and scope – Managerial economist–Role and responsibilities – Circular flow of economic activity –Maximization of profit – Goals of corporate enterprises - **Economics and decision making*** –Functional relationships

UNIT – II **18 HOURS**

Demand Analysis- Demand Function- Determination of Demand Function- Elasticity of Demand – Types and methods - Factors - Demand Forecasting for Industrial and Consumer goods

UNIT – III **18 HOURS**

Production and cost Analysis - Cost control- Cost function - Cost and output relationships - Production function – Short run and Long run production function - Break Even Analysis - Economies of scale of Production

UNIT – IV **18 HOURS**

Pricing- Output decision in different Market situations - Market Competition- Monopoly and Duopoly – Monopsony – Monopolistic competition – Oligopoly -Price Discrimination – Pricing Policies

UNIT – V **18 HOURS**

Business Cycle - National Income - Monetary and Fiscal policy – TRIM – TRIPS - Industrial Sickness – Causes of Industrial sickness – Model of National Income determination – Economic Indicators – Management of cyclical fluctuations

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 2) Varshney R L & Maheswari,2014, Managerial Economics, Sultan Chand & Sons, New Delhi, 22nd Edition

PCM58

Reference Books:

- 1) Mehta R.L, 2016, Managerial Economics ,Sultan Chand & sons, New Delhi, 15th revised Edition
- 2) Cauvery R., U.K. Sudhanayak, M.Girija & R.Meenakshi, 2018, Managerial Economics, S.Chand & Co , 12th Edition
- 3) Chopra P.N., 2018, Managerial Economics, Kalyani Publishers, 1st Edition
- 4) Dr. T. Naga Lakshmi, K. Hemalatha Reddy & K.Samuel Sudhir, 2017, Managerial Economics, Himalaya Publishing House Pvt . Ltd., 1st Edition

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	H	S	S
CO3	S	S	H	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong H–High M–Medium L–Low

PCM59
NON MAJOR ELECTIVE

Programme Code : 10		M.COM		
NON MAJOR ELECTIVE 3: INTERNATIONAL TRADE				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

- 1) To throw light on the concepts and theories of international trade
- 2) To make the students to understand the foreign exchange market and its operations
- 3) To facilitate the students to understand the trends and developments of India's foreign trade.

Course Outcomes (COs)

K1 TO K5	CO1	Provide an idea of structure and operations of international business
	CO2	Understand the recent EXIM policies and documentation procedures
	CO3	Apply the knowledge to draw a framework for evolving suitable international business strategies
	CO4	Consider the recent trends, policies and structure of international trade
	CO5	Appraise the changing business climate at global level

SYLLABUS

UNIT – I **18 HOURS**

Nature of International Trade – Internal and International Trade -Salient features of international Trade – Advantages and Disadvantages of international trade-Theories of International trade- Theory of comparative advantages –Theory of Comparative Cost- Hecksher – Ohlin Theorem
Gains from Trade and terms of trade – Different concepts of terms of trade – Types of terms of trade -
Factors influencing terms of trade*

UNIT – II **18 HOURS**

The Balance of Payments – Meaning and concepts - Structure of Balance of payments Equilibrium – Dis-equilibrium in BoP - Measures to correct deficit in Balance of Payments - Export Assistances

UNIT – III **18 HOURS**

Foreign Exchange – Foreign Exchange Market – Functions – Exchange Rates – Determination of Exchange Rate – Exchange Quotations – Spot and Forward Transactions – Merchant Rates – TT Selling Rate- TT Buying rate – Forward Exchange Contract – Features of Forward Exchange Contract

UNIT – IV **18 HOURS**

Terms of payment and Export Finance–modes of payment–Factors influencing terms of payment — EXIM Bank – ECGC - Export documents and procedures – Recent EXIM policy of India – Incentives for Exporters

UNIT – V **18 HOURS**

Indian shipping-Indian shipping at a glance – Government policy - control and support - Pre-shipment or packing credit – Post Shipment Credit – transit Insurance – Marketing Logistics system: Concept- Objectives- Logistics interface with marketing- Importance of Logistics. Supply Chain Management – Concept and objectives

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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PCM60

Text Book:

- 1) Francis cherunilam, 2022, International Trade and Export Management, Himalaya Publishing House, Mumbai, 21st Edition

Reference Books:

- 1) TAS Balagopal, 2015, Export Management ,Mc Graw Hill,22nd Edition.
- 2) Bhattacharya B, Varshney R.L., 2022, International Marketing Management, Sultan Chand & Sons, New Delhi, 26th Edition.
- 3) Krishnaveni Muthiah, 2009, Logistics Management & World Seaborne Trade,Himalaya Publishing House,2nd Edition.
- 4) Dr. Sreenivasaiah. K & Dr. Prashanth, 2021, International Trade, Himalaya Publishing House Pvt Ltd, Mumbai, 1st Edition

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	H	H	S	S
CO3	S	S	S	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

PCM61
NON MAJOR ELECTIVE

Programme Code : 10		M.COM		
NON MAJOR ELECTIVE 4: MANAGEMENT OF FINANCIAL SERVICES				
Batch 2024 – 2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To emphasis the need for managing various financial services
2. To develop them to deal with innovative financial instruments
3. To keep informed with the recent concepts and practice of financial markets

Course Outcomes (COs)

K1 TO K5	CO1	Evoke the role of financial service sector
	CO2	Know the various types of financial services
	CO3	Pertain the skills to manage the financial instruments
	CO4	Analyze the features and benefits of various financial services
	CO5	Evaluate the effectiveness of modern financial services

SYLLABUS

UNIT – I **18 HOURS**

Financial services: Meaning– Classification – Scope–Fund based and non-fund based activities – Modern activities – Sources of revenue – Causes for financial innovation – New financial products and services – **Benefits of Modern financial services** * - Innovative financial instruments – Challenges facing the financial service sector – Present scenario

UNIT – II **18 HOURS**

Merchant banking – Definition – Origin – Services of merchant banks – Qualities required for merchant bankers

Hire purchase – Features – Legal position – Hire purchase and credit sale – Hire purchase and Installment sale – Hire purchase and leasing

UNIT – III **18 HOURS**

Leasing – Definition – Steps in leasing transactions – Types of Lease – Financial lease – Operating lease – Leverage lease – Sale and lease – Advantages and disadvantages of lease. Venture capital – Concept – Meaning – Features – Scope – Importance – Origin – Methods of venture financing

UNIT – IV **18 HOURS**

Mutual funds: Introduction – Meaning – Types – Risks – Investors rights – Mutual funds in India – Reasons for slow growth – Future of mutual funds industry. Securitization of debt – Definition – Structure for Securitization – Securitisable assets – Benefits of Securitizations. Venture Capital – Need and Importance - Kinds. Factoring – Advantages - kinds

UNIT – V **18 HOURS**

Derivatives – Meaning – Kinds of Financial derivatives – Financial forwards – Futures– Types – Options – Features of Options – Swap – Features of Swap – Kinds of Swap – Importance of derivatives. Credit Rating – Meaning – Credit rating agencies – CRISIL – ICRA – CARE – SEBI guidelines 1999. Credit cards – Meaning – Types – Facilities offered to cardholders – Benefits – Merits and demerits

*** Self Study**

Questions for examinations may be taken from the self study portions also

PCM62

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

- 1) Khan M Y, 2018, Financial Services, McGraw Hill Education India Pvt., Ltd, Chennai, 9th Edition

Reference Books:

- 1) M.Y.Khan, 2019, Indian Financial Systems, McGraw Hill, Mumbai, 11th Edition
- 2) Gordan E & Natarajan.K, 2016, Financial markets & services, Himalaya Publishing House Pvt Ltd, Mumbai, 11th Edition
- 3) Dr.S. Gurusamy, 2014, Financial Services, Vijay Nichole Imprints Private Ltd, Chennai, Revised Edition.
- 4) **Shri O.P. Agarwal, 2017, Management of Financial Services, Markets and Institutions, Himalaya Publishing House Pvt Ltd, Mumbai, 1st Edition**

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	H	S	S
CO3	S	S	H	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong

H–High

M–Medium

L–Low

**PCM63
EXTRA DEPARTMENT COURSE (EDC)**

SUBJECT CODE : 24PCM3X1

Programme Code : 10		M.COM		
EXTRA DEPARTMENT COURSE –MANAGERIAL SKILLS				
Batch 2024 – 2025	Hours / Week 2	Total Hours 30	Credits 4	Employability

Course Objectives

- 1) To impart appropriate theories and concepts of management
- 2) To know the functions of management
- 3) To understand the effective discharge of managerial functions

Course Outcomes (COs)

K1 TO K5	CO1	Remember the concepts and the functions of management.
	CO2	Understand the roles of manager and their qualities
	CO3	Apply principles and theories of managing business organizations
	CO4	Analyze the need for exercising effective coordination and control in achieving managerial objectives
	CO5	Evaluate the management principles in various business organizations

SYLLABUS

UNIT – I

6 HOURS

Definition of Management – Management and Administration – Nature and scope of Management – **Functions of Management*** – Contribution of F.W. Taylor, Henry Fayol and Peter F. Drucker

UNIT – II

6 HOURS

Planning – Meaning- Nature and importance of planning – Planning premises – Planning process– Methods and Types of plans–Decision- making–MBO–Business Process Re-engineering(BPR).

UNIT – III

6 HOURS

Organization–Meaning,nature and importance –Process of Organization –Principles of sound organization – Organization structure – Span of Control – Organization chart – Departmentation – Delegation, Centralization and Decentralization – Authority Relationship –line, functional and staff.

UNIT – IV

6 HOURS

Motivation – Need – Determinants of behaviour – Motivation Theories in Management -Maslow’s theory of Motivation –Herzberg’s theory–X,Y and Z theories–Expectancy theory Leadership: Types of leadership – Approaches to leadership

UNIT – V

6 HOURS

Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) Dinkar Pagare ,2018, Principles of Management, Sultan Chand & Sons, New Delhi, 6th Revised Edition

PCM64**SUBJECT CODE : 24PCM3X1****Reference Books:**

- 1) T.Ramasamy,2018, Principles of Management, Himalaya Publications, Mumbai, 8th Edition.
- 2) Gupta.C.B, 2021, Management Theory and Practice, Sultan Chand & Sons, New Delhi, 8th Edition.
- 3) Dr. K. Natarajan & Dr. K.P. Ganesan, 2020, Principles of Management, Himalaya Publishing House Pvt, Ltd., 7th Edition
- 4) L.M. Prasad, 2020, Principles & Practice Of Management, Sultan Chand & Sons - Tb ,10th Edition

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	H	S	S
CO3	S	S	H	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong H–High M–Medium L–Low

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section A (10x1=10)**Choose the correct answer****Section B (5X5=25)**

Short answer questions, either or type, one question from each unit.

Section C (5x8=40)

Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP**(For Theory Only)**

S. NO	DISTRIBUTION COMPONENT	MARKS
7.	CIA I – 75 Marks Converted to 40	40
8.	CIA II – 75 Marks Converted to 40	40
9.	Assignment I	05
10.	Assignment II	05
11.	Attendance	05
12.	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
	Total	100

PCM65
JOB ORIENTED COURSE (JOC)

SUBJECT CODE : 24PCM0J1

Programme Code : 10	M.COM			
JOC-1 TALLY 9.0 PRACTICAL				
Batch 2024 – 2025	Hours / Week 2	Total Hours 30	Credits 2	Employability

Course Objectives

- 1) To understand the computer applications in business
- 2) To solve a range of problem using computers in accounting practices
- 3) To get practical knowledge on tally accounting

SYLLABUS
TALLY 9.0

1. Prepare day books like sales, purchase, sales returns, purchase returns, cash and bank book and journal proper for a company.
2. Prepare simple final statement of accounts for a company.
3. Prepare final accounts of a company with inventory items.
4. Prepare inventory transactions of a company.
5. Prepare an outstanding statement of debtors and creditors.
6. Prepare Bank Reconciliation Statement.
7. Calculate Interest for Bank and Parties Transactions
8. Pass Voucher transactions using cost centre for the allocation of items.
9. Prepare purchase and sales order processing
10. Enter voucher transactions with tax deducted at source.
11. Prepare Accounting Vouchers effecting GST transactions.

PCM66
JOB ORIENTED COURSE (JOC)

SUBJECT CODE : 24PCM0J2

Programme Code : 10	M.COM			
JOC-2 SHARE TRADING OPERATIONS				
Batch 2024 – 2025	Hours / Week 2	Total Hours 30	Credits 2	Employability

Course Objectives

- 1) To provide an overview of the Indian Securities Market.
- 2) To develop them to deal with innovative financial instruments
- 3) To update the students with the legal framework

SYLLABUS

UNIT – I **6 HOURS**

An Overview of the Indian Securities Market: Introduction - Market Segments, Products and Participants- ***Primary Market -Secondary Market**-Derivatives Market- Market Design - Regulatory Framework-Research in Securities Market-Testing and Certification

UNIT – II **6 HOURS**

Trading: Share – Meaning – Share price - Share market – NSE and BSE –Sensex and Nifty *- Share trading - Types – On line trading and Off line trading – National Exchange for Automated Trading (NEAT) System - Market Types - Corporate Hierarchy-Local Database- Market Phases - Logging on - Log Off/Exit from the Application - NEAT Screen - Invoking An Inquiry Screen - Order Management - Trade Management - Auction Limited Physical Market-RetailDebtMarket(RDM)- TradingInformationDownloadedtoMembers-Internet Broking - Wireless Application Protocol

UNIT – III **6 HOURS**

Clearing and Settlement: Introduction- Settlement Cycle-Securities Settlement- Funds Settlement- Shortages Handling-Risk Containment Measures -International Securities Identification Number- Dematerialization and Electronic Transfer of Securities (DEMAT)- Investor Protection Fund- Clearing Software: Reports -File Transfer Protocol

UNIT – IV **6 HOURS**

Trading Membership: Stock Brokers – Introduction- Sub-Brokers- Broker-Clients Relations- Sub-Broker-Client Relations- Dispute, Arbitration and Appeal-Code of advertisement

UNIT – V **6 HOURS**

Legal Framework: Securities Contracts (Regulation) Act, 1956-Securities Contracts (Regulation) Rules, 1957-Securities and Exchange Board of India Act, 1992-SEBI (Stock Brokers & Sub - Brokers) Rules, 1992 – SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992- SEBI (Insider Trading) Regulations, 1992-SEBI (Prohibition of Fraudulent And Unfair Trade Practices Relating to Securities Markets) Regulations, 1995-TheDepositories Act,1996-Indian Contract Act, 1872-The Companies Act, 2013-Public Debt Act, 1944-Income Tax Act,1961

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning
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Text Book:

- 1) Punithavathi Pandian,2012, Security analysis & Portfolio Management, Vikas Pub. House, New Delhi, 2nd Edition

Reference Books:

- 1) S.Kevin,2015, Security analysis and Portfolio Management, PHI Learning Pvt.Ltd, New Delhi,2nd Edition (13th printing)
- 2) Sudhindra Bhatt ,2008, Security analysis and Portfolio Management, Excel Book House, 5th Edition
- 3) Reilly &Brown, 2011, Investment Analysis & Portfolio Management, Cengage Learning House, 10th Edition
- 4) Prasanna Chandra, 2011, Investment Analysis & Portfolio Management, Tata McGraw Hill, 4th Edition

PCM68
ADVANCED LEARNERS COURSE (ALC)
SUBJECT CODE : 24PCM0D1

Programme Code : 10		M.COM		
ALC-1 DIGITAL MARKETING				
Batch 2024 – 2025	Hours / Week	Total Hours	Credits 2	Employability

Course Objectives

- 1) To understand the concept of Digital Marketing
- 2) To know the role of Digital Marketing in the modern business world
- 3) To find out the Digital Marketing environment and the challenges involved in it

Course Outcomes (COs)

K1 TO K5	CO1	Comprehend the different terms involved in Digital Marketing
	CO2	Grasp cognizance on internet advertising and its future trends
	CO3	Obtain thorough information on the online consumer buying behaviour
	CO4	Acquire ample of knowledge on Search Engine Optimization and its working
	CO5	Employ the ethics of digital marketing in real business life

SYLLABUS

UNIT – I

Introduction to Digital Marketing – Traditional Marketing Vs Digital Marketing – Digital Marketing Strategies – Digital Marketing Plan – Types of Digital markets – Market Segmentation, Targeting and Positioning

UNIT – II

Internet marketing and advertising – Evolution – Inbound and Outbound Marketing – Difference between Internet marketing, Digital marketing and Electronic marketing – Future trends and prediction of internet marketing – Internet advertising.

UNIT – III

Online Consumer Behaviour - Factors influencing – Online buying decision process – Online buying models – E-CRM – Introduction - Essence of E-CRM – CRM versus E-CRM – Benefits and Process of E-CRM – Pillars of Relationship Marketing

UNIT – IV

Search Engine Optimization (SEO) – Introduction – Importance – Techniques – Types – Working of SEO – Website Indexing – Long tail concept and theory – Stages of SEO process – E Payment system – Introduction – Mode – Process – Challenges and Barriers

UNIT – V

6 HOURS

Ethical digital marketing – Ethical practices – Ethical issues – Benefits – Digital marketing environment – Micro and Macro environment – Emerging issues in E-Marketing – E-Commerce and S-Commerce.

Note: 100% Theory

Text Books:

- | |
|---|
| <ol style="list-style-type: none"> 1) Satinder Kumar and Supreet Kaur (2023), Digital Marketing, 1st Edition, Taxmann Publications Private Limited 2) Seema Gupta (2022), “Digital Marketing”, 3rd Edition, McGraw Hill |
|---|

PCM69

SUBJECT CODE : 24PCM0D1

Reference Books:

- 1) Swaminathan T. N. and Karthik Kumar (2019), “Digital Marketing: From Fundamentals to Future”, 1st Edition, Cengage Learning India Pvt. Ltd.
- 2) Uppal R.K and Rimpi Jatana (2007), “E-Banking in India”, 1st Edition, New Century Publications, New Delhi.
- 3) Subramani.N and Murugesan .M (2008), “E-Banking and E-Commerce: Emerging Issues in India”, 1st Edition, Abhijeet Publications, New Delhi

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	H	S	S
CO3	S	S	H	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S–Strong **H**–High **M**–Medium **L**–Low

PCM70
ADVANCED LEARNERS COURSE (ALC)
SUBJECT CODE : 24PCM0D2

Programme Code : 10		M.COM		
ALC-2 ENTERPRISE INFORMATION SYSTEMS				
Batch 2024 – 2025	Hours / Week	Total Hours	Credits 2	Employability

Course Objectives

- 1) To understand the basic concepts of E – Commerce .
- 2) To know the modern Enterprise Information Systems.
- 3) To develop students' practical skills in the use of enterprise information systems

Course Outcomes (COs)

K1 TO K5	CO1	Understanding the basic concepts of E – Commerce
	CO2	Identifying the components of an Enterprise information system
	CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems
	CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization
	CO5	Demonstrate skills in using industry proven enterprise information systems

SYLLABUS

UNIT – I

E – Commerce: Introduction – Meaning and Definition – Features – Advantage and Disadvantages – Traditional Commerce and E-Commerce-Difference between Traditional and E – Commerce – Pros and Cons of E – Commerce – E – Commerce future

UNIT – II

Components of E – Commerce – Architecture of network systems – Risk and controls related to E-Commerce – Guidelines and Laws Governing E-Commerce – M – Commerce –Meaning – Features – Advantages –Disadvantage

UNIT – III

Block chain: Meaning – Features – Advantages – Limitation – Usage – Digital Payments: meanings – definition – Types –benefits – drawbacks. Digital currency: meaning – types – crypto currency – types – legal frame work of crypto currency in India

UNIT – IV

Computing Technologies: Virtualization – Meaning – Benefits – Role of virtualization in cloud computing- Grid Computing – Meaning -Benefits – Types of resources – Application Area of Grid Computing –Cloud Computing: Meaning- Characteristics of Cloud Computing – Advantages – Drawbacks – Cloud Computing in Manufacturing and Service sector – Mobile Computing : Meaning –Components – Benefits and Limitation

UNIT – V

Artificial Intelligence :Meaning and Definition–Applications – Risks–Role of Artificial Intelligence in E-Commerce Industry- Machine Learning: Meaning - Application in Modern Business – Risk – Data Analytic – Meaning – Types – Uses of Data Analytic in E – Commerce – Big Data – Meaning - Characteristics – Big Data and its Business Impacts: Benefits and Challenges.

PCM71**SUBJECT CODE : 24PCM0D2****Text Book:**

- 1) E-commerce an Indian perspective -P.T.Joseph,S.J., Asoke K Ghosh, PHIL earning Pvt Ltd,4th edition 2015

Reference Books:

- 1) Management Information System–Kenneth C Laudon and Jane P Laudon , Prentice –Hall of India Pvt Ltd, Pearson Publication,16thEdition, 2020
- 2) Enterprise Information Systems and Digitalization of Business function – Madjid Tavana , IGI Global Publication 1st Edition 2017
- 3) Enterprise Information Systems – C A Sahil Grover, 4th Edition 2021
- 4) Enterprise Information Systems and Strategic Management Taxmann Publications C A Vivek Panwar, 3rd Edition 2022

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	H	S	S
CO3	H	S	H	S	S
CO4	H	S	S	S	S
CO5	H	S	S	S	S

S–Strong **H**–High **M**–Medium **L**–Low