

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous) Coimbatore – 641 029



DEPARTMENT OF COMMERCE (PG)

Curriculum and Scheme of Examinations (CBCS)

(2026 – 2027 onwards)

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 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

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

PROGRAMME NAME: M.COM

Curriculum and scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2026-2027)

Semester	Subject Code	Title of the Paper	Instruction Hours/ Cycle	Exam. Marks			Duration of Exam.(hr)	Credits
				CIA	ESE	TOTAL		
I	26PCM101	CorePaper1- Business Finance	6	25	75	100	3	5
	26PCM102	CorePaper2 – Information and digital technology	6	25	75	100	3	4
	26PCM103	Core Paper 3 – Banking and Insurance	6	25	75	100	3	5
	26PCM104	Core Paper 4 – Organizational Behavior and Human Resource Management	6	25	75	100	3	5
	26PCM1E1	Major Elective I	6	25	75	100	3	5
	Total			30	-	-	500	-
II	26PCM205	Core Paper 5 - Corporate Accounting	6	25	75	100	3	4
	26PCM206	Core Paper 6 – Investment Management	6	25	75	100	3	4
	26PCM207	Core Paper7 – Internet and Ecommerce	6	25	75	100	3	4
	26PCM2CL	Core Practical – I Computer Application (TALLY AND ADVANCED EXCEL)-practical- I	6	25	75	100	3	3
	26PCM2E2	Major Elective –II	6	25	75	100	3	5
Total			30	-	-	500	-	20
III	26PCM308	Core Paper 8 – Applied cost Accounting	6	25	75	100	3	4

	26PCM309	Core Paper 9 – Taxation – I	6	25	75	100	3	4
	26PCM3CM	Core Practical - II Computer Application (MS- ACCESS AND SPSS)-practical – II	6	40	60	100	3	3
	26PCM310	Core Paper 10 – Research Methodology	6	25	75	100	3	5
	26PCM3N1	Non-Major Elective I	4	25	75	100	3	4
		EDC	2	100	-	100	3	2
	26PCM3IT	Internship Training****			GRADE			
		Total	30	-	-	600	-	22
IV	26PCM411	Core Paper 11- Management Accounting	6	25	75	100	3	4
	26PCM412	Core Paper 12 – Industrial Laws	6	25	75	100	3	4
	26PCM413	Core Paper 13– Taxation – II	6	25	75	100	3	4
	26PCM414	Core Paper 14– International Business	6	25	75	100	3	4
	26PGI4N2	Non-Major Elective II#	4	100	-	100	3	4
	26PCM4Z1	*Project Viva– Voice	2&	20	80	100	-	4
			Total	30	-	-		-
Grand Total				-	-	2200	-	90

Note:

CBCS–Choice Based Credit System

ALC–Advanced Learners Course

CIA–Continuous Internal Assessment

ESE–End Semester Examinations

JOC–Job Oriented Course

* The 2 hours are allotted for project work which will not be accounted for the staff workload. Project

Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

**** 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. Marketing Research
3. Global business Environment.
4. Service marketing
5. Logistic and Supply chain Management
6. International Financial Management

Non-Major Elective Papers

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

1. Fundamentals of Information security#
2. Managerial Economics
3. Strategic Management
4. Management of Financial Services

#To be offered by the respective departments.

Sub. Code & Title of the Extra Departmental Course (EDC) :

26PCM3X1-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

- 25 % CIA is applicable to all subjects except JOC, ALC and COP which are considered as extra credit courses.
- 100 % CIA for Information Security and EDC.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, before the completion of the 3rd semester and the course completion certificate should be submitted through the HoD to the Controller of Examinations. Appropriate 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.

- Extra credits shall be awarded for innovative products/ individual paper presentations and publications in reputed national/ international proceedings and in indexed journals by the PG students for their original research contributions.
 - Product development through Technology Readiness Levels:
 - Phase 1 Level (TRL 1-3): Basic research: 1 credit
 - Phase 2 Level (TRL 4 -6): Development and validation: 2 credits
 - Phase 3 Level (TRL 7-9): Deployment: 3 credits National / International level paper presentation in conferences and publications of full papers in reputed Scopus/ web of Science indexed journals
 - National Level : 1 credit/ paper
 - International Level : 2 credits/ paper
 - Open access Journals are not included

- Extra credits shall be awarded to students who prefer to opt any course out of their programme on self-learning mode. No internal components. 100% ESE.

Teaching Pedagogy Smart Classroom/PowerPoint presentation/Seminar/Quiz/Discussion/Flipped Classroom/Peer Learning/Experimental Learning/Blended learning

Flipped Classroom

Preamble:

- Under flipped classroom model, students review foundational content before class, with class time dedicated to practice, discussion, and problem – solving where the role of the teachers will be facilitating discussions and enabling students to embark on a holistic learning perspectives

Work instructions:

- One flipped session / unit is made mandatory and the course In-charge shall identify and specify the topic to be covered in the flipped session in the lesson plan.
- Detailed session plans must be intimated to all students at least one week in advance.
- Curated content such as LORs, video lectures, animations, and other relevant digital content shall be provided to students in advance to facilitate effective preparation for the flipped classroom session.

Peer Learning

Preamble:

- Peer Assisted learning enables students to learn from each other sharing knowledge in a collaborative learning environment.
- Development of leadership skills and student engagement through student to student academic support.
- Reduce drop out/failure rates of the students and create a supportive academic culture where a high performing or trained student assists peers academically.

Work Instructions:

- Course In-charge shall supervise the programme by periodically reviewing its implementation, conducting review meetings, and monitoring the progress reports.
- Course In-charge shall identify 5 to 6 fast learners based on their academic performance in internal and external examinations.
- Course In-charge shall also identify students who require additional academic support and assign 4 to 5 such students to each fast learner to facilitate peer learning.
- This team will operate remedial classes on a peer learning mode as per the following:
 - a) One session / week / course and each session shall be for 30 minutes in duration, with follow-up learning activities.
 - b) The faculty In-charge shall review attendance records and monitor the academic progress of the students.

Blended learning

Preamble :

- Blended learning integrates traditional in class instruction with digital tools exposing students to a myriad options for learning from subject experts across the globe
- It is provided with online learning sessions on recorded videos, lecture captured sessions (included under guided library hours), digital resources, and guided sessions facilitated by internal faculty members and external experts through Zoom meets etc.,

Work Instructions:

- For every course, students will be motivated to attend additional webinar/online courses through any interactive learning tools such as, telepresence systems, podcasts, interactive videos etc. with minimum of 2 sessions/course and maximum of 3 sessions/course.

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75 = 150/10) 15	25
CIA II	75		
Objective Capacity Testing */Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Project			
Review		15	20
Regularity		5	
Theory (External: 55 marks)			
CIA I	55	(55+55) Converted to 10	20
CIA II	55		
Objective Capacity Testing */Seminar		5	
Attendance		5	

*** Objective Capacity Testing:**

For the first assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of I CIA theory examinations.

For the second assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of II CIA theory examinations.

The average of the first and second assessment scores shall be considered for the final **5 marks** allocation.

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering;

K2-Understanding;

K3-Applying;

K4-Analyzing.

K5Evaluating

1. Theory Examination

(i) 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	

(ii) CIA I & II and ESE: 55 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

2. Practical Examination:

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

3. Project Viva Voce:

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

NON-MAJOR ELECTIVE – 1: FUNDAMENTALS OF INFORMATION SECURITY

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.	

EXTRA DEPARTMENTAL COURSE

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 BREAK UP

(For Theory Only)

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 40	40
2.	CIA II – 75 Marks Converted to 40	40
3.	Assignment I	05
4.	Assignment II	05
5.	Attendance	05
6.	Others (Seminar, Group Discussion, Flipped Classroom, etc.,)	05
	Total	100

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate for that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiments/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However, the compensated Experiments/Programs will not be awarded any marks whatsoever.

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

Subject Code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
26PCM0D1	ALC-1 –Web Marketing	100	3	2
26PCM0D2	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
26PCM0J1	JOC-1 Tally 9.0 Practical	100	3	2
26PCM0J2	JOC-2 Share Trading Operations	100	3	2

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER 1-BUSINESS FINANCE		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To outline fundamental concepts in business finance and risk management.
2. To throw lights on startup financing and leasing, cash, receivables and inventory management.
3. To appraise capital budgeting techniques for MNCs

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Explain important finance concept.
	CO2	Estimate risk and determine its impact on return.
	CO3	Explain leasing and other sources of finance for startups.
	CO4	Summarize cash receivable and inventory management techniques.
	CO5	Evaluate techniques for long term investment and decision incorporating risk factor.

SYLLABUS**UNIT – I****18HOURS****Introduction to Business Finance and Time value of money:**

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

UNIT – II**18 HOURS****Risk Management:**

Risk Management Risk and Uncertainty: Meaning –Sources of Risk–Measures of Risk –Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio)– Methods of Risk Management– Hedging Currency Risk.

SUB.CODE:26PCM101

UNIT – III

18 HOURS

Cash, Receivable and Inventory Management:

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

UNIT – IV

18 HOURS

Startup Financing and Leasing

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

***Advantages and Disadvantages of Leasing** – Financial evaluation from the perspective of Lessor and Lessee.

UNIT – V

18 HOURS

Multinational Capital Budgeting

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

Theory 40% & problem 60%

***self-study and questions for examinations may be taken from self-study portions also.**

PCM 3

SUB.CODE: 26PCM101

TEXT BOOKS:

1. Maheshwari S.N.(2019),“Financial Management Principles and Practices”,15th Edition, Sultan Chand &Sons, New Delhi.

REFERENCE BOOKS:

1. Khan M.Y &Jain P.K, (2018), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
2. Pandey I. M., (2021), “Financial Management”, 12thEdition, Pearson India Education Services Pvt. Ltd, Noida.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 11thEdition, McGraw Hill Education, New Delhi.

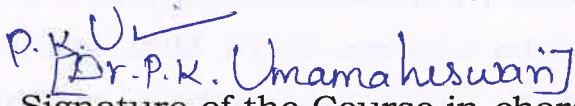
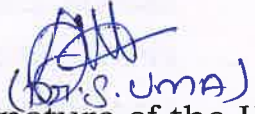
WEB SOURCES:

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

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	H
CO2	S	S	H	S	H
CO3	H	S	H	S	H
CO4	S	H	S	S	S
CO5	S	H	H	S	H

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

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER 2-INFORMATION AND DIGITAL TECHNOLOGY		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To inculcate ample knowledge about computer hardware and software.
2. To understand the components of computer and technologies used in internet commerce
3. To emphasize the e-commerce technologies and the security issues involved in e-commerce business.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Analyze the impact of hardware and software in business
	CO2	Illustrate the internet security aspects and e-business communication modes
	CO3	Explain the data processing systems.
	CO4	Examine the key features of machine language and input, output devices
	CO5	Develop an application for a e-commerce business

SYLLABUS**UNIT – I****18 HOURS****Hardware and software:**

Computer systems–Importance of Computers in business– data and information–Data processing, data storage and data retrieval capabilities–Computer applications in various areas of business–Computer related jobs in business–Recent developments in Hardware and software–Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband. Types of computer systems–Micro, Mini, Mainframe and Supercomputers–Analog, Digital and Hybrid computers–Business and Scientific computer systems–First, Second, Third and Fourth Generation computers–Laptop and Notebook computers.

UNIT – II**18 HOURS****Components of computer system**

Components of computer system – input, output and storage devices – Software– System software and application software programming languages–Machine languages– Assembly languages– High level languages–Flowchart–system flow chart and program flow charts – Steps in developing a computer program. Data processing systems-batch, online and real time system– Time-sharing–Multi programming and Multiprocessing systems– Networking–Local area and wide area networks.

UNIT – III**18 HOURS****Technology of internet commerce.**

Technology of internet commerce. Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems–Problems with the traditional payment system– EPS- features, types-advantages, risk-payment gateway- issues of electronic payment technology-recommendations of the security of electronic payment systems- internet banking- security requirement of electronic payment system- secure sock Set layer- SSL- HTTP- SET-authentication techniques, processes, and methodologies-biometrics-elements-kinds–technologies- characteristics-benefits.

UNIT – IV**18 HOURS****E-Commerce Technology:**

IT infrastructure-characteristics-elements of IT infrastructure internet-history-architecture-WWW-domain name- client-server-characteristics – types-TCP/IP – web server- HTTP and FTP-middleware- intranet–uses-advantages and disadvantages-extranet- VPN-types-advantages and disadvantages of VPN-Firewall-working of firewall-types of firewall cryptography-methods-digital signature-digital envelope-digital certificates-certification authorities-***types of digital certificates**- social media marketing-tools-goals and objectives.

UNIT – V**18 HOURS****Security issues in e-commerce**

Security issues in e-commerce: -e-commerce security issues risk involved in e-commerce- protecting the e-commerce system- common e-commerce security tools-client server security-data and message security.

***self-study and questions for examinations may be taken from self-study portions also.)**

TEXT BOOKS:

- 1.Dr.U.S. Pandey and Er. Saurabh Shukla, E-Commerce and mobile commerce technologies, S. Chand, 2024, 2nd Edition.

REFERENCE BOOKS:

- 1.Ravi Kalakota and Andrew B. Whinston, Frontiers of Electronic commerce, Pearson Publication Ltd, 2013, 2nd Edition.
- 2.Joseph P.T, Electronic Commerce–A Managerial Perspective, Pearson Education,2009, 2nd Edition
- 3.Murthy CSV, E-Commerce Concepts, Models, Strategies, Himalaya PublishingHouse.2025, 2nd Edition. Charles P Pfleeger and Shai Lawrence Pfleeger, “Security in Computing”, Fourth &Thid Edition, Prentice Hall, 2007 & 2011.


WEB SOURCES:

- 1 https://onlinecourses.swayam2.ac.in/nou21_cs05/preview
- 2 https://onlinecourses.swayam2.ac.in/nou22_cm07/preview

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	M	M
CO2	S	M	M	M	S
CO3	M	S	S	S	L
CO4	S	M	M	M	S
CO5	M	S	S	S	L

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

Content prepared by <i>Kalpana Devi</i> [Dr. K. KALPANA DEVI] Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER3-BANKING AND INSURANCE		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To understand the evolution of new era banking
2. To analyse risk and its impact in banking and insurance industry
3. To evaluate the mechanism of customer service in insurance and the relevant regulations

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Relate the transformation in banking from traditional to new age.
	CO2	Apply modern techniques of digital banking
	CO3	Evaluate the role of insurance sector
	CO4	Examine the regulatory mechanism
	CO5	Assess risk mitigation strategies

SYLLABUS**UNIT – I****18HOURS****Introduction to Banking**

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

UNIT – II**18 HOURS****Contemporary Developments in Banking:**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain -***Benefits of Blockchain and DLT** - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT – III

18 HOURS

Indian Insurance Market

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

UNIT – IV

18 HOURS

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management

UNIT – V

18 HOURS

Risk Management

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

***Self-Study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Indian Institute of Banking and Finance, “Principles & Practices of Banking”,

Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.

2. Mishra M N & Mishra S B, “Insurance Principles and Practice”, S. Chand and Company Ltd, Noida, Uttar Pradesh.

REFERENCE BOOKS

1. Emmett, Vaughan, Therese Vaughan M., "Fundamentals of Risk and Insurance", Wiley & Sons, New Jersey, USA.
2. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins , Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US).
3. Sundaram KPM & Varshney P. N., "Banking Theory, Law and Practice", Sultan Chand & Sons, New Delhi.
4. Gordon & Natarajan, "Banking Theory, Law and Practice", Himalaya Publishing House Pvt Ltd, Mumbai.



WEB SOURCES:

1. <https://corporatefinanceinstitute.com/resources/wealth-management/fintech-financial-technology/>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20ssOPDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20ssOPDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page_No108&flag=1

MAPPING

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

S –STRONG**H** – HIGH**M** - MEDIUM**L** – LOW

Content prepared by	
 Signature of the Course in-charge	 Signature of the HOD

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER4-ORGANIZATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To understand the various aspects of human behavior at work.
2. To identify the importance of motivational theories and its role in human resource management.
3. To learn about HRM concepts, performance appraisal and compensation.

COURSE OUTCOMES (CO)

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

SYLLABUS**UNIT – I****18HOURS****Organizational Behavior:**

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

PCM 12

SUB.CODE: 26PCM104

TEXTBOOKS:

1. L.M. Prasad, Organizational Behaviour, MC Graw Hill, New Delhi. (2019)
2. K. Aswathappa, Human Resource Management Text and Cases, McGraw Hill Education (India) Pvt Ltd, New Delhi.9th edition (2021).

REFERENCE BOOKS:

1. Nikitaa Prajapati and Sheetal Kejriwal, Organizational Behavior and Human Resource Management, Himalaya Publishing House Pvt. Ltd., (2022)
2. Mary Uhl-Bien, John R. Schermerhorn Jr., Richard N. Osborn, Organizational Behavior, Wiley India 13th edition (2022)
3. C.B. Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.2022.

WEB SOURCES:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/2011002_3_Psychology/030300.scor1
3. <https://www.workvivo.com/blog/corporate-communications/>

MAPPING



CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	S
CO2	S	H	S	S	S
CO3	H	S	H	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

H – High

M – Medium

L – Low

Content prepared by	
 Signature of the Course in-charge	 Signature of the HOD

UNIT – II**18 HOURS****Strategies and Rewards:**

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

UNIT – III**18 HOURS****Motivation and its theories**

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****Human Resource Management**

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 and compensation:**

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-HRaudit-meaning-features-NeedandImportance – Case studies.

***self-study and questions for examinations may be taken from the self-study portions also.**

UNIT – II**18 HOURS****Insurance Company Accounts:**

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

UNIT – III**18 HOURS****Consolidated financial statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

UNIT – IV**18 HOURS****Contemporary Accounting Methods**

Banking Company Accounts – Preparation of Profit and Loss Account and (New format only)-Rebate on Bills Discounted - Accounting for price level changes– Social responsibility accounting – Human resource accounting - (theory only)

UNIT – V**18 HOURS****Financial reporting**

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

80% PROBLEMS, 20% Theory***self-study and questions for examinations may be taken from self-study portions also.****Text book:**

1. Reddy T.S & Murthy. Corporate Accounting, Margam Publications, Chennai.2023.

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER5-CORPORATE ACCOUNTING		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ENTRE PRENEURSHIP

COURSE OBJECTIVES

1. To understand the accounting treatment for issue of shares.
2. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation.
3. To adopt financial reporting standards.

COURSE OUTCOMES (CO)

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

SYLLABUS**UNIT – I****18HOURS****Issue of Shares and Final Accounts of Companies:**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

SUB.CODE: 26PCM205**Reference Books:**

1. Gupta RL & M Radhasamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2025
2. Arulanandam M.A. & K.S. Raman, Advanced Accountancy, Himalaya Publications. 7th edition 2023
3. Jain SP & KL Narang, Advanced Accountancy, Kalyani Publishers, New Delhi. 2022
4. Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2022
5. Gupta RL & M Radhasamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2015.

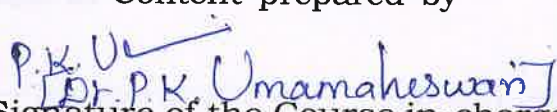

WEB SOURCES:

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

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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

Content prepared by	
 Signature of the Course in-charge	 Signature of the HOD

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER 6-INVESTMENT MANAGEMENT		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To become familiar with various Investment avenues and Portfolio Construction
2. To exemplify the role of capital markets in India.
3. To update the students with the present stock market trends and operations.

COURSE OUTCOMES (CO)

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****Investment and Portfolio Management**

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- Influence of Indian Knowledge System on investment decisions.

UNIT - II**18 HOURS****Capital market**

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

PCM 18

Management, Himalaya Publishing House Pvt. Ltd.2022

WEB SOURCES

- 1.https://onlinecourses.swayam2.ac.in/nou21_cs05/preview
- 2.https://onlinecourses.swayam2.ac.in/nou22_cm07/preview

Mapping

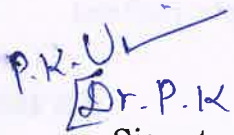

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	S
CO2	S	S	H	S	S
CO3	H	S	S	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong

H - High

M - Medium

L - Low

Content prepared by  Dr. P.K. Umamaheswari Signature of the Course in-charge	 (Dr. S. Uma) Signature of the HOD
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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**

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**

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 – Case studies

***self-study and questions for examinations may be taken from self-study portions also.**

Text Books:

1. Avadhani V.A, Investment and Securities Markets in India: Investment Management, Himalaya Publishing House, New Delhi.10 th edition (2022)

Reference Books:

1. Donald E. Fisher and Ronald J.Jordan, Security analysis and Portfolio Management, Prentice Hall of India, New Delhi. 7 th edition (2018)
2. Preethi Singh, Investment Management, Himalaya Publishers, New Delhi.2025
3. Anish Thomas & Jithin joy, Security Analysis and Portfolio

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER 7-INTERNET AND E-COMMERCE		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To equip the students with the emerging trends in business.
2. To acquaint students about internet banking.
3. To understand about advancement in internet and its role in enhancing global business.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Illustrate the various trends in business.
	CO2	Explore information technology in every aspect of business.
	CO3	Analyze the role of e- commerce in the present business scenario.
	CO4	Examine the cyber security and cyber regulation in global business world.
	CO5	Develop the future relevance of internet business in global business world

SYLLABUS**UNIT – I****18 HOURS****Introduction:**

Meaning of electronic commerce—advantages and disadvantages—History- Framework of e-commerce-e-commerce drivers-nature and scope-acceptance-e-business -Categories of E-Commerce Applications-Global trading environment and adoption of e-commerce-comparison between traditional and electronic commerce-advantages and disadvantages of E-Commerce- Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-Business to business: Definition, characteristics and application of B2B—need—development -types-relationship of B2B e-commerce with other perspectives-impact and benefits- Difference between B2B and B2C - C2C, C2B and B2G: Definition, characteristics and application.

UNIT – II**18 HOURS****Internet banking:**

Internet banking–ATM Internet frauds–Internet security– Cyber Crimes–Cyber laws – e-governance Issues relating to e-commerce–Technology–Wireless applications, Broad band–Online transactions–use of mobile phones–SMS alert Future of Internet commerce– Hardware and Software, Trends–Information and application trends.

UNIT – III**18 HOURS****Mobile commerce**

Mobile commerce: - application of mobile commerce –advantages of mobile commerce security and payment methods- m-commerce security- m-commerce payment methods-mobile payment operations-standardization.

UNIT – IV**18 HOURS****Current trends in electronic world**

Current trends in electronic world- ***electronic waste problems predictions**- e-waste in India- e-surveillance- stages- e-governance-essence- modules- e-governance and its relevance to India-initiatives taken by government of India--cloud computing-advantages-characteristics- model- model service model of cloud computing - criteria -challenges.

UNIT – V**18 HOURS****AI-Based Metaverse and Emerging Technologies**

AI-Based Metaverse and Emerging Technologies: - Exploration of the Metaverse and its impact on commerce and marketing. Overview of emerging technologies such as Internet of Things (IoT), Augmented Reality (AR), Quantum Computing. Study of advanced AI tools, including ChatGPT and Deep Seek, focusing on their applications in business automation, customer engagement, and strategic decision-making. Discussion on AI-driven innovations, ethical concerns, and future trends in digital business technologies. Introduction to Blockchain technology and Cryptocurrency concepts.

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXTBOOK:

1. Treese G Wind field & Stewart C Lawrence, "Designing Systems for Internet Commerce, Melbourn, Addison Wesley, 2nd Edition.

REFERENCE BOOKS:

1. Dr Kalakota Ravi & Robinson Marcia, "e-Business 2.0: Roadmap for Success", Melbourn, Addison Wesley, 2001 (2nd edition).
2. Whinston B Andrew & Dr Kalakota Ravi, "Frontiers of Electronic Commerce", New Delhi, Persons Education, 2009

WEB SOURCES:

1. https://onlinecourses.nptel.ac.in/noc19_mg54/preview
2. https://onlinecourses.swayam2.ac.in/cec19_cm01/preview

MAPPING

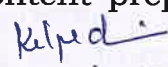

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	L	S	M

S - Strong

H - High

M - Medium

L - Low

<p>Content prepared by  [Dr. S. KALPANA DEVI] Signature of the Course in-charge</p>	 (Dr. S. Uma) Signature of the HOD
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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PRACTICAL - I COMPUTER APPLICATION (ADVANCED EXCEL AND TALLY) PRACTICAL-I		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 3	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHI P

Course objectives

1. To impart the knowledge of accounting package that issued for learning to maintain accounts.
2. To make students learn and apply TDS computation in Tally ERP.9 software.
3. To make students understand the need of Advanced Excel and its employability in real life.

COURSE OUTCOMES (CO)

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 applications in modern business.

SYLLABUS ADVANCED EXCEL

1. Using Microsoft Excel, create a worksheet and demonstrate how to use Slicers to filter and analyze data effectively.
2. Create a dataset in Excel and apply Data Validation to restrict user input by setting appropriate conditions such as list, date, or number limits.
3. Demonstrate the use of Text to Columns feature in Excel by splitting a given set of data into multiple columns using suitable options.
4. Using Excel data, perform a Mail Merge operation in Microsoft Word to generate multiple personalized documents such as letters or certificates.
5. Create a dataset in Excel and perform Data Analysis using sorting, filtering, and appropriate formulas to interpret and present meaningful information.

PCM 23

TALLY

1. Prepare Trial Balance

Purchase A/c	12,000	Capital	50,000
Purchase returns	1,500	Drawings	10,000
Power	2,500	Sundry creditors	5,000
Stationery	2,000	Bills payable	3,000
Sales	20,000	Furniture	15,000
Sales return	2,000	Sundry debtors	3,000
Cash in hand	10,000	Bills receivable	2,000

2. Prepare Simple Final accounts (Trading & Profit /Loss and Balance sheet)

Purchase A/c	12,000	Capital	50,000
Purchase returns	1,500	Drawings	10,000
Power	2,500	Sundry creditors	5,000
Stationery	2,000	Bills payable	3,000
Sales	20,000	Furniture	15,000
Sales return	2,000	Sundry debtors	3,000
Cash in hand	10,000	Bills receivable	2,000

4. Prepare TDS computation.

5. Prepare GST computation.

MAPPING

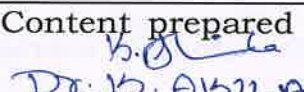

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER 8-APPLIED COST ACCOUNTING		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To impart advanced knowledge on cost accounting and its role in real business.
2. Make learners understand the costing aspects of material and labour.
3. To provide advanced knowledge on costs and their impact on value creation in the manufacturing and non-manufacturing companies.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Recall the classification of cost, methods and techniques
	CO2	Evaluate cost sheet and material and labour control
	CO3	Analyze cost control and cost reduction tools and techniques
	CO4	Solve labour, overhead and process costing methods
	CO5	Reconciliation of cost and financial accounting.

SYLLABUS**UNIT – I****18 HOURS**

Introduction: Cost Accounting Meaning-definitions-nature-significance-Differences between financial and cost accounting-Installation of Costing system-Characteristics of ideal costing system-Methods of costing- Classification of costs-Preparation of cost sheet – Tender and Quotation.

UNIT – II**18 HOURS**

Material: Need for material control-tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials-EOQ. Bin Card: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO - LIFO- Simple average method-Weighted average method Labour: Time rate- Piece rate- points to be noted in wage fixation. Incentives: meaning & importance-Taylor's Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes- effects- methods of reduction of labour turnover. Over time and Idle time: meaning-causes-techniques of Control.

SUB.CODE:26PCM308**UNIT – III****18 HOURS****Overheads**

Overheads: Meaning–Classification–Allocation Absorption-
Apportionment of Overheads–Methods of Re-apportionment
(Simultaneous equation and Repeated distribution method only)-
Computation of Machine Hour Rate-Over absorption and Under
absorption – Meaning and causes.

UNIT – IV**18 HOURS****Process Costing**

Process Costing – Normal loss – Abnormal loss- Abnormal Gain –
Inter Process profit- Equivalent Production-Joint product and By-
product costing. Contract costing: Treatment of profit on
Incomplete Contract-Cost plus contract-Escalation Clause.

UNIT – V**18 HOURS****Operating Costing**

Operating Costing: Meaning-objectives-Ascertainment of cost.
Reconciliation of cost and financial accounts-need for
reconciliation–reasons for disagreement in profit. Activity-**Based
Costing (ABC) in Service Sector.**

***self-study and questions for examinations may be taken from the self-study portions also.**

80% PROBLEMS 20% THEORY

TEXT BOOKS:

1.Jain. S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2017.

REFERENCE BOOKS:

1. Made Gowda. J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015.
2. Reddy T.S. and Reddy Y.H. P “Cost and Management Accounting” Fourth Edition, Chennai, MarghamPublishers,2017.

WEB SOURCE:

- [1.https://students.icai.org/?page_id=5208](https://students.icai.org/?page_id=5208)
- [2.https://www.coursera.org/projects/introduction-cost-accounting](https://www.coursera.org/projects/introduction-cost-accounting)

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	M	M
CO2	M	M	S	S	L
CO3	M	M	S	S	L
CO4	S	S	S	S	L
CO5	S	M	M	M	M

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

<p>Content prepared by</p> <p><i>S. Saranya</i> (S.SARANYA)</p> <p>Signature of the Course in-charge</p>	<p><i>(Dr. S. Uma)</i></p> <p>Signature of the HOD</p>
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER 9-TAXATION - I		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To remember the basics of Income Tax Act and its changing trends.
2. To develop applicational and analytical skills on the provisions of Income Tax
3. To get the practical understanding of return filling and reply of notice.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Practical understanding of computing of taxable income under various sources.
	CO2	Recollect the concept of tax administration and practice.
	CO3	Utilize the latest provision of Income Tax Law
	CO4	Develop the skill of handling the various cases of tax
	CO5	Practical Knowledge of e-filing income tax return and online reply of various Notices.

SYLLABUS**UNIT - I****18 HOURS****Income Tax Act Basics**

Introduction to Income Tax Act, 1961, Residential Status. -
Income which do not form part of Total Income (Section 10, 11 to 13A) - Types of assesses.

UNIT - II**18 HOURS****Computation of Income**

Computation of Income from Salaries - Computation of Income from House property.

UNIT – III**18 HOURS****Computation of Capital Gain and Income from other sources**

Computation of Profits and Gains of Business or profession – Calculation of Capital gain – Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

UNIT – IV**18 HOURS****Computation of Tax Liability**

Computation of total tax liability for individuals.

UNIT – V**18 HOURS****E-filing**

E-filing - Understanding PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number) - Online e-filing of Income Tax Returns (ITR) – ***procedure and types of returns** - Overview of other important business registrations related to taxation and compliance - Udyam Registration (MSME) - Import Export Code (IEC) Registration - Start-Up India Registration – Trademark.

80% PROBLEMS 20% THEORY

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Gaur V.P. & Narang D.S, "Income Tax Law and Practice" New Delhi, Kalyani Publication (Recent Edition followed)

REFERENCE BOOKS:

1. Dr.Mehrotra.H.C.& Dr. Goyal S.P, "Income Tax law and Practice, Agra, Sahitya Bhawan Publications, Recent Edition followed
2. Dr. Vinod. Sing Hania and Dr. Kapil Sing Hania Direct taxes law & practice taxman Publications, Recent Edition followed
3. Income tax Law practice-N. Hariharan, Tata McGraw Hill, Current Edition.

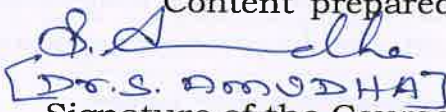

WEB SOURCES:

1. [https:// onlinecourses.swyam2.ac.in/ugc19_hs27/Preview](https://onlinecourses.swyam2.ac.in/ugc19_hs27/Preview)
2. <https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/>
3. <https://www.incometax.gov.in>
4. [https:// onlinecourses.swyam2.ac.in/ugc19_hs27/Preview](https://onlinecourses.swyam2.ac.in/ugc19_hs27/Preview)

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	M	M
CO2	S	S	S	S	L
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	M	M	S	S	L

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

Content prepared by  Dr. S. Anandha Signature of the Course in-charge	 (Dr. S. Uma) Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PRACTICAL – II COMPUTER APPLICATION(Access and SPSS)PRACTICAL-II		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 3	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. Develop basic skills in MS Access and SPSS.
2. Create and manage documents, data, presentations and databases.
3. Improve digital skills for academic and workplace use with the help of formulas, graphs and forms.

COURSE OUTCOMES (CO)

K3 TO K5	C01	Remember the methods to construct business and academic documents using computer applications.
	C02	Create spread sheets with formulas, graphs and forms
	C03	Develop report presentations and accounting applications using computers
	C04	Analyze the usage of each menu and its practical application
	C05	Evaluate the need for computer application in modern business

SYLLABUS**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.
3. Create an item table and Query with Item number, Item name, Rate, Quantity and Net Price and perform the following:
 1. Find the Net Price for all the records
 2. Display only item no, item name list for net price > Rs.10,000
 3. Display only the item no, item name = "Pen"
 4. Display all the details for item no > 100 and quantity > 50

PCM 31

SUB.CODE: 26PCM3CM

4. Create a database on students mark list with Name and Subject and perform the following:
1. Sort the names in alphabetic order
 2. Find the total and average
 3. Sort it with total > 350
 4. Sort it with marks > 90 & total > 350.
 5. Create a relationship between tables.

SPSS

1. Create a frequency distribution of gender and marital status of respondents in SPSS.
2. Create a student's mark details of 10 students and calculate mean and standard Deviation in their marks
3. Prepare a Bar Chart representing the data visuals of Age of the respondents
4. Calculate Cross tabulation of two variables price of the product and demand of the product
5. Prepare a correlation coefficient showing relationship between Age and usage of mobile phones

MAPPING


CO \ PSO	PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	M	M	M
CO2	S	S	S	S	S	L
CO3	S	M	M	M	M	M
CO4	S	S	M	M	M	M
CO5	M	M	S	S	S	L

S – Strong

H – High

M – Medium

L – Low

Content prepared by <i>B. Akilaj</i> Dr. B. AKILAJ Signature of the Course in-charge	 Dr. S. UMA Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPAER10-RESEARCH METHODOLOGY		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To know the fundamentals of research and the significance of social science research
2. To develop analytical skills among the students
3. To prepare a research report effectively.

COURSE OUTCOMES (CO)

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****18HOURS****Introduction to Research Methodology**

Definition – Objectives – Significance of research - Types of research – Research process - Criteria of good research – Formulating a research problem – Research design – Types of research design.
***Literature Review – Reasons for review** – Identification of research gap – Framing of objectives.

UNIT - II**18 HOURS****Hypothesis**

Formulation of hypothesis – Testing of hypothesis. Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. Data Collection Variable: Meaning and Methods of data collection.

UNIT – III**18 HOURS****Data analysis**

Descriptive statistics, univariate and bivariate. Measures of central tendency - Measures of dispersion - Measures of skewness - Correlation and regression of two variables.

UNIT – IV**18 HOURS****Tests of Hypothesis**

Tests of Hypothesis – Types of errors - Parametric and Non-parametric test: z-test; t-test- F – test and Chi-square test- ANOVA (One-way and Two-way).

UNIT – V**18 HOURS****Research Report**

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

THEORY 60% & PROBLEM 40%

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXTBOOKS:

- 1.C.R. Kothari, Research Methodology methods and Techniques, New Age International, New Delhi. (2024)3 rd. revised edition.
2. S.P Gupta, Statistical methods, Sultan Chand & Sons, New Delhi. (2021).

REFERENCE BOOKS:

- 1.Santosh Gupta, Research Methodology and Statistical Techniques, Sultan Chand & Sons, New Delhi. (2024).
2. S.C. Gupta, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi. (2007).



WEB SOURCE:

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture notes/health science students/ln_research method final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture%20notes/health_science_students/ln_research_method_final.pdf)
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. <https://prog.lmu.edu.ng/colleges\CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf>
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

Content prepared by	
 (Dr. S. Uma)	 (Dr. S. Uma)
Signature of the Course in-charge	Signature of the HOD

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER 11-MANAGEMENT ACCOUNTING		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To know the concept and importance of management accounting.
2. To understand the use of accounting tools for generating information for managerial decision making.
3. To lay on foundation on various methods and techniques in managerial accounting and its practical applicability.

COURSE OUTCOMES (CO)

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 behavior.
	CO4	Acquiring ample knowledge of Search Engine Optimization and its working.
	CO5	Employing the ethics of digital marketing in real business life'

SYLLABUS**UNIT – I****18HOURS****Introduction:**

Nature and scope of Management Accounting–Meaning–Nature–Scope–Functions–Objectives–Importance–Limitations–Distinction between Financial Accounting and Management Accounting–Relationship between cost and management Accounting–Tools and Techniques of Management Accounting–Meaning and Process of financial statement Analysis and Interpretation. Sustainability and Environmental Management Accounting (EMA).

SUB.CODE:26PCM411

UNIT - II**18 HOURS****Ratio Analysis Working & Capital Management**

Ratio Analysis–Meaning–Advantages of Ratio Analysis–Limitations–Classification of Ratios–Profitability–Turn over Ratios–Long-term financial position–Working Capital Management–Meaning of Working capital–Importance Determinants and Computation of Working capital–Forecast of working capital Requirements.

UNIT - III**18 HOURS****Fund Flow statement & Cash Flow Statement**

Fund Flow statement–Meaning and concept of Funds and Flow of Funds–Importance or uses of Funds Flow statements–Limitations– Schedule of changes in working capital– Preparation of Funds Flow statement–Cash Flow statement–Comparison between Fund Flow statement and Cash Flow statement–Uses of Cash Flow statement–Limitations–Preparation of Cash Flow Statement. (As per AS3/Ind-As 7)

UNIT - IV**18 HOURS****Marginal Costing**

Marginal Costing–Definition of Marginal cost and Marginal Costing–Salient features– Advantages of Marginal Costing–Limitations–Break-Even Analysis–Cost-volume-profit Analysis–Applications of Marginal costing for Business Decision making.

UNIT - V**18 HOURS****Budgeting and Budgetary control**

Standard of costing. Budgeting and Budgetary control–Meaning–Definition–Objectives of Budgetary control–***Essentials of Budgetary control – Advantages –Limitations**–Classification and Types of Budgets– Sales, Production, Cost of Production, Purchase and Flexible Budgets–Cash Budget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations.

80% PROBLEMS 20% THEORY

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Sharma.R. K&Gupta. Shashi," Management Accounting', NewDelhi,Kalyani Publishers,14thEdition.

REFERENCE BOOKS:

1. Reddy.T. S&ReddyY HariPrasad," Management Accounting", Chennai, Margham Publications,2006.
2. Khan.M. Y&Jain.P. K," Management Accounting, Chennai, McGrawHill Education (India)PvtLtd,2018

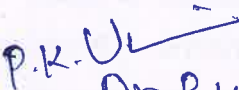

WEB SOURCES:

1. https://onlinecourses.swayam2.ac.in/cec21_cm01/preview
2. https://onlinecourses.nptel.ac.in/noc20_mg65/preview

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

Content prepared by	
 Dr. P.K. Umamaheswari Signature of the Course in-charge	 (Dr. S. Uma) Signature of the HOD

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER12-INDUSTRIAL LAW		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To acquire updated knowledge and develop understanding of the regulatory framework for business.
2. To gain expert knowledge about various industrial law and its recent practices.
3. To be aware of the opportunities available in various legal compliances to enable them on employability.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Remember updated regulatory framework followed by the companies.
	CO2	Identify type of industrial act and its functions.
	CO3	Analyze various opportunities available in various legal compliances to enable them employable.
	CO4	Develop current practice on industrial law
	CO5	Calculate Payment of Gratuity.

SYLLABUS**UNIT – I****18HOURS****Factories Act**

Factories Act 1948–Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986– Child Labour Rules 1988.

UNIT – II**18 HOURS****Trade Unions Act**

Trade Unions Act 1926–Definition–Registration–Rights and Privileges–Cancellation of registration–Political fund–Industrial Disputes Act 1947–Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

SUB.CODE:26PCM412

UNIT – III**18 HOURS****Payment of Bonus Act**

Payment of Bonus Act 1965–Meaning of Gross Profit–Computation of available and allocable surplus–Eligibility for bonus–Minimum and Maximum bonus–Exemption–Applicability of the act– Payment of wages Act 1936–permissible deductions–Time and Mode of payment– Minimum wages Act 1948– The Tamil Nadu Payment of subsistence Allowance Act 1981.

UNIT – IV**18 HOURS****Social security Legislation**

Social security Legislation–Employees State Insurance Act 1948– Definition–Medical Board– Purpose for which funds can be spent– Benefits–Employees provident Funds and miscellaneous Provisions Act 1952– Scope–Object–Application of the Act–Definition– Employees PF Scheme– Employees Family pension scheme and Fund–Workmen’s compensation Act 1923– Employer’s liability and Non-liability–Ways open to workmen for claiming compensation– Disability– Partial–Permanent– Total disablement– Accusation – Diseases.

UNIT – V**18 HOURS****Payment of Gratuity Act**

The Payment of Gratuity Act 1972–Gratuity–Scope and coverage– Definition–Payment of Gratuity–Compulsory Insurance–Protection of Gratuity–Environmental Protection Act–The Industrial Employment (Standing order) Act1946. ***Implementation of the New Labour Codes in India.**

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Kapoor N.D, " Elements of Industrial Law", New Delhi, Sultanchand & Sons, 2020
2. Vaidyanathan. S, Srividhya, " Factory Laws Applicable in Tamil Nadu", Chennai, Madras Book Agency, 2003.

SUB.CODE:26PCM412

REFERENCE BOOKS:

1. The Child labour (Protection & Regulation)-Madras Book Agency Act 1986
2. The Tamil Nadu Payment of Subsistence-Madras Book Agency Adherence Act 1981(2014)
3. The Environment (Protection) Act 1986-Professional Book Publishers-(2025)

WEB SOURCE:

1. <https://www.icsi.edu/media/webmodules/publications/>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf>

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

Content prepared by	(Dr. S. Uma)
Signature of the Course in-charge	Signature of the HOD

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		CORE PAPER13-TAXATION - II		
BATCH 2026 - 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To gain practical understanding of GST return filling and reply of notice.
2. To provide an in-depth study of the various provisions of indirect taxation laws and their impact on business decision-making.
3. To get the practice of handling various duties and taxes.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).
	CO2	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
	CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
	CO4	Develop the skill of handling the various cases of tax. Practical Knowledge of GST return and about Customs Laws.
	CO5	Practical Knowledge of GST return and about Customs Laws.

SYLLABUS**UNIT - I****18 HOURS****Indirect Tax**

Indirect Taxes-Introduction Concepts-Meaning-Stages in the Levy of taxes Objectives and Scope-Canons of taxation-Impact shifting and Incidence of Tax- Classifications of tax- ***Direct and Indirect taxes** - Constitutional basis of taxation in India.

UNIT – II**18 HOURS****Introduction to GST**

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT – III**18 HOURS****Registration under GST Law**

Levy and Collection under TNGST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- E -Way bill- E-Invoice - Filing of Returns.

UNIT – IV**18 HOURS****Levy and Collection of Tax**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax.

UNIT – V**18 HOURS****Customs Laws**

Overview and types of customs duties- Basic Customs Duty (Disintegrated GST (IGST) replacing Countervailing Duty (CVD) and Special CVD, Protective duty, safeguard duty, countervailing duty on subsidized articles, Anti-dumping duty- Customs valuation principles: Valuation of imported and exported goods-Import and export procedures: Import procedures including warehousing, Export procedures (Deemed exports)-Duty drawback scheme

100% THEORY,

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Dr. Mehrotra. H.C. & Dr. Goyal S.P. "Indirect Taxes with GST, Agra, Sahitya Bhawan Publications, 2025

REFERENCE BOOKS:

1. Indirect Taxes Dr. Parameswaran and CA.P. Viswanathan and Customs Laws, Kavin publications, 2020.
2. Indirect tax- Law and Practice- Padhuka- CA. G. Sekar and CA.B. Saravana Prasath (2025)
3. V.S. Datey- Direct taxes law & practice taxmann Publications, 2025.


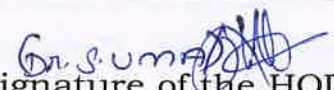
WEB SOURCES:

1. www.gst.gov.in www.gstconcil.gov.in www.cbic.gov.in www.cleartax.com
2. www.gstoneplace.com
3. Central Board of Indirect Taxes & Customs (<https://www.cbic.gov.in/>)
4. ICAI Study Material (<https://boslive.icai.org/>)

MAPPINGS

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	M	S	M	M	M
CO4	S	M	S	S	M
CO5	S	S	M	S	M

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

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		CORE PAPER14- INTERNATIONAL BUSINESS		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

- 1 To provide basic knowledge about the foundation of international business
- 2 To understand the legal procedures, multilateral agreements and institutions involved in International Business.
- 3 To analyze the operations of MNCs through real case assessment.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Recall the concepts of International Business and International Business Environment.
	CO2	Analyze different theories of International Business.
	CO3	Evaluate the legal procedures involved in International Business.
	CO4	Explain the different types of economic integrations.
	CO5	Identify the operations of MNCs through real case Assessment.

SYLLABUS**UNIT – I****18HOURS****Introduction to International business**

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

SUB.CODE:26PCM414

UNIT – II **18 HOURS****Theoretical Foundations of International business**

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

UNIT – III **18 HOURS****Legal framework of International Business**

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

UNIT – IV **18 HOURS****Multi-Lateral Agreements and Institutions**

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

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

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

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York (2025).

2. REFERENCE BOOKS:

- 1.. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
- 2.. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York (2017)
3. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore(2012)



WEB SOURCES:

https://onlinecourses.nptel.ac.in/noc20_mg54/preview
https://onlinecourses.swayam2.ac.in/cec20_mg12/preview

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		PROJECT VIVA – VOCE		
BATCH 2026 – 2027	HOURS / WEEK -	TOTAL HOURS -	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To enhance the knowledge of the student in researchS
2. To identified the core interest on the student in various fields in commerce
3. To create discernment about the tools and techniques used in research

COURSE OUTCOMES (CO)

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	Analyse the data and draw inferences
	CO5	Evaluate the gap between academic skills and industrial requirements

Individual project work will be assigned to students during the beginning of the VI semester under the supervision and guidance of faculty members. The submission of Report and Viva Voce examination will be at the end of the VI semester. The Project Work shall be treated to Business, Industry, Banking, Insurance, Commerce and Administrative work. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below.

KNOWLEDGE LEVEL	SECTION	MARKS	TOTAL
K3	Project Report	60	80
K4	Viva voce	20	
K5			

INTERNAL MARKS

Review	15	20
Regularity	5	

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

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

Content prepared by (Based on Inputs)



Signature of the Course in-charge



Signature of the HOD

PCM 49

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Major Elective-BUSINESS ETHICS AND CORPORATE GOVERNANCE		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To understand the fundamentals of business ethics.
2. To make students learn corporate governance , e-governance and social ethics that prevail in the industrial world.
3. To enable ethical decision making based on various theories and provide insights on CSR.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Apply the concepts of business ethics in practice.
	CO2	Demonstrate ethical decision making by applying various theories.
	CO3	To enumerate recent trends in CSR, Understand the Procedural Aspects.
	CO4	To provide a understanding on Corporate Governance practices and the provisions of the Companies.
	CO5	To evaluate Whistle Blowing concepts.

SYLLABUS

UNIT-I

18HOURS

Introduction to Business Ethics

Meaning and Definition of Business Ethics – Objectives - Need and scope of Business Ethics – Code of ethics - Factors influencing Business Ethics and Principles of Business Ethics. Human Values - Professional Ethics.

UNIT – II

18 HOURS

Theories of Business Ethics

Theories of Business Ethics – Meaning – Relevance of theory and foundation of theories of Business Ethics – Teleological Theories – Theory of Utilitarianism – Theory of Virtue Ethics – Theory of Justice as Fairness – Deontological Theories – Duty Theory – Rights Theory – Kantian Theory of Duty – Ross’s Duty Theory –

Nozick's Entitlement Theory. Ethical Dilemmas in Business – Ethical Decision Making.

UNIT – III

18 HOURS

Ethical Dilemmas in Business And CSR

Corporate Social Responsibility (CSR) - Meaning – Corporate Philanthropy- Corporate Citizenship (CC) – CSR Strategy - CSR – its evolution and development – Need of CSR – Apprehension against CSR – Forms of CSR – Dimension of CSR – Corporate Social Performance – Stakeholder theory of the Corporation – Forms of Stakeholder Theory – Responsible Corporate Behaviour Rewards – Making Business Corporations Socially Responsible.

UNIT – IV

18 HOURS

Introduction To Corporate Governance:

The Concept – Objectives – Reasons for Recent Increasing Interest in Corporate Governance- Features and Advantages of Corporate Governance- Corporate Governance Code – Principles of Corporate Governance- Theories of Corporate Governance – Corporate Governance in India – Corporate Governance and its Obligations to Stakeholders.

UNIT – V

18 HOURS

Role of Whistle Blowing in Promoting CSR:

Whistle Blowing- Meaning- ***Types of Whistles Blowing-** Causes of Whistle Blowing- Arguments against Whistle Blowing and Justifications in Favour of Whistle Blowing- Evidence of Whistle Blowing- Whistle Blowers Need Protection. Case studies.

TEXT BOOKS:

1. Business Ethics and Corporate Governance (Principles and Practice) - Khanka S S, S. Chand & Co. Ltd., New Delhi (2014)

PCM 51

REFERENCE BOOKS:

1. Corporate Governance, Ethics and Social Responsibility – Balachandran and Chandrasekaran, PHI Learning Private Limited, Delhi. (Reprint 2025)
2. Mandal S K, “Ethics in Business and Corporate Governance”, McGraw Hill Education, India (2017)
3. Muralidharan K P and Satheesh E K, “Fernando’s Business Ethics and Corporate Governance”, Pearson India Education Services Pvt. Ltd, Noida (2022)

WEB SOURCES:

1. [https://www.icsi.edu/Docs/Website/Business%20Management,%20Ethics%20and%20Communication%20\(FndPrg\).pdf](https://www.icsi.edu/Docs/Website/Business%20Management,%20Ethics%20and%20Communication%20(FndPrg).pdf)
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

Content prepared by <i>Kalpna</i> Signature of the Course in-charge [Dr. S. KALPANA DEVI]	<i>(Dr. S. Uma)</i> Signature of the HOD
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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		Major Elective -MARKETING RESEARCH		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To familiarize the students with the basic concepts and principles of marketing research.
2. To explain the tools and techniques of marketing research.
3. To throw light on Product, Price and Distribution analytics.

COURSE OUTCOMES (CO)

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****18HOURS****Marketing Research**

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****Marketing Research Agencies**

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

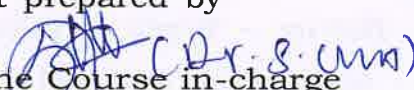

WEB SOURCES:

1. https://backup.pondiuni.edu.in/storage/dde/downloads/markiii_mr.pdf
2. <https://pulsehrm.com/marketing-research-companies-in-india/>
3. <https://survicate.com/blog/product-research/>

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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UNIT – III**18 HOURS****Product Research**

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 selected product.

UNIT – IV**18 HOURS****Advertising Research and testing**

Advertising Research - Meaning - Definition - Product Appeal Research – Copy testing – Pretesting – 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**

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 and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. D. D. Sharma, Marketing Research, Sultan Chand & Sons, New Delhi. (2019)

REFERENCE BOOKS:

1. American Marketing Association , The Technique of Marketing Research, Forgotten Books.
2. C.B. Gupta and N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi. (2022)
- 3: Prof. M.N. Mishra, Modern Marketing Research, Himalaya Publishing House Pvt. Ltd. (2023)
4. Malhotra/Dash , Marketing Research, Pearson Education India (2020)

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Major Elective- GLOBAL BUSINESS ENVIRONMENT		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To understand the concept of prevailing environment in global business.
2. To familiarize the learners with various constituents of business environment.
3. To comprehend the impact of international investment and foreign exchange management in global business.

COURSE OUTCOMES (CO)

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

18HOURS

Global Business Environment

Introduction to Global Business Environment – Micro and Macro Environment–Significance of business environment– Environmental analysis–Benefits and limitations – Environmental analysis and Strategic Management. India and Global Business Environment – Ancient Indian Wisdom – Traditional Indian Business Practices – Modern Indian Innovation towards global business.

UNIT – II

18 HOURS

Global Liberalization

Global Liberalization–Objectives and evaluation of G A T T –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) – Multinational
Corporations–Organizational Models.

UNIT – III

18 HOURS

Globalization

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–Cashless
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

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–Case Studies.

***self-study and questions for examinations may be taken from
the self-study portions also.**

TEXT BOOKS:

1. Francis Cherrunilam, Business Environment, Himalaya
Publishing House, Mumbai. (2024)

REFERENCE BOOKS:

1. C.B. Gupta, Business Environment, Sultan
Chand&Sons, NewDelhi. (2025)
2. Janet Morrison, The Global Business Environment:
Challenges and Responsibilities, Red Globe Press.
(2023)
3. Justin Paul, Business Environment, McGrawHill., (2019)

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4. Mansi Kapoor, Global Business Environment: Shifting Paradigms in the Fourth Industrial Revolution, SAGE Publications India PvtLtd. (2020)

WEB SOURCES:

1. <https://bjvm.ac.in/doc/KR/jpparmar/bba/sem6/2022/TYBBA%20Sem%206%20Unit%201%20Global%20Business%20Environment.pdf>
2. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/IB/1InternationalBusinessEnvironment.pdf>
3. <https://theintactone.com/2024/08/30/b-com106-global-business-environment-ggsipu-b-com-nep-2024-25-notes>

MAPPING


CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

S – Strong

H – High

M – Medium

L-Low

Content prepared by <i>Kalpana</i> [Dr. S. KALPANA DEVI] Signature of the Course in-charge	 (Dr. S. Uma) Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Major Elective- SERVICE MARKETING		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To develop modern services with quality of attract the consumers.
2. To update the students With Technological Intervention in Providing services.
3. To provide insights on Marketing Mix in Service Marketing.

COURSE OUTCOMES (CO)

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****18HOURS****Service Marketing**

Introduction – Services –Types of Services–An overview of Service Sector – concept of Goods and Service – 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**

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**

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 and Hospital Marketing**

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 Marketing**

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

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

- 1.S.M. Jha, Service Marketing, Himalaya Publishing House, Mumbai. (2026)

REFERENCE BOOKS:

- 1.ValarieA.Zeithaml(Author, Mary JoBitner (Author), Dwanye D .Gremmler, Service Marketing, Tata McGraw Hill, New Delhi. (2026)
- 2.K. Douglas Hoffman, John E.G. Bateson, Services Marketing Concepts Strategies & Cases, Cengage India, (2024)
- 3.Philip Kotler, KevinLaneKeller, Marketing Management, Prentice Hall of India(P)Ltd. (2025)
- 4.Vasanti Venugopal &V.N. Raghu, Services Marketing, Himalaya Publishing House Pvt Ltd. (2026)

WEB SOURCES:

- 1.https://www.brainkart.com/article/Bank-Marketing_6027/
- 2.<https://course.cutm.ac.in/wp-content/uploads/2020/05/Insurance-Marketing.pdf>
- 3.<https://www.leadsquared.com/industries/healthcare/hospital-marketing/>
- 4.<https://www.geeksforgeeks.org/tourism-marketing-meaning-importance-types-and-strategies/>

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MAPPING



CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

Content prepared by	
 Signature of the Course in-charge (Dr. S. Uma)	 Signature of the HOD (Dr. S. Uma)

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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Major Elective- LOGISTICS AND SUPPLY CHAIN MANAGEMENT		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To create awareness on the concept of supply chain management.
2. To understand the individual process of supply chain management and their interrelationships within individual companies and across the supply chain.
3. To analyze the career opportunities available in supply chain management.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Recall the concepts and features of SCM.
	CO2	Assess global and Indian perspectives of SCM.
	CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution.
	CO4	Assess strategic warehousing for SCM including global level.
	CO5	Assess the role of internet in SCM.

SYLLABUS

UNIT – I

18 HOURS

Supply Chain Management:

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT – II

18 HOURS

Global perspectives:

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value

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and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT – III

18 HOURS

Framework of Logistics:

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

UNIT – IV

18 HOURS

SCM-Warehousing:

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

UNIT – V

18 HOURS

SCM-Plan:

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – ***E- market places, E-procurement, E-logistics, E-fulfillment** - Operative Systems in

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SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Christopher Martin, "Logistics and Supply Chain Management", FT Publishing International, India (2022)

REFERENCE BOOKS:

1. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida (2023)
2. Sahay, B.S., Supply Chain Management, Macmillan Publishers India (2022)
3. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc. (2003)
4. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, McGraw-Hill Higher Education, Noida(2020)

WEB SOURCES:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <https://www.geeksforgeeks.org/Warehousing Strategy Guide to Reduce Costs & Improve Efficiency>
3. <https://cleartax.in/s/just-in-time-jit-inventory-management>
- 4.

MAPPING

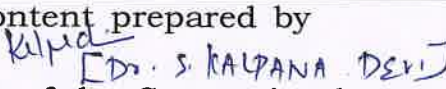

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Major Elective- INTERNATIONAL FINANCIAL MANAGEMENT		
BATCH 2026 – 2027	HOURS / WEEK 6	TOTAL HOURS 90	CREDITS 5	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To understand the importance and nature of international flow of funds.
2. To gain knowledge on the various features and transactions in the foreign exchange market.
3. To analyze the techniques of international investment decisions for building a better portfolio.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Explain the importance and nature of international flow of funds.
	CO2	Assess the fluctuations in exchange rate and impact on exchange markets
	CO3	Analyze the techniques of international investment decisions for building a better portfolio.
	CO4	Determine the flow of funds in the international banks.
	CO5	Evaluate various international financial market Instruments.

SYLLABUS**UNIT – I****18HOURS****International Financial Management**

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

UNIT – II**18 HOURS****Foreign Exchange Market**

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – ***Factors Influencing Exchange Rate** – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

UNIT – III

18 HOURS

International Investment Decision

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

UNIT – IV

18 HOURS

International Financial Decisions

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

UNIT – V

18 HOURS

International Financial Market Instruments

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

***self-study and questions for examinations may be taken from the self-study Portion also.**

TEXT BOOKS:

1.Vyuptakesh Sharan, “International Financial Management”, Prentice Hall India Learning Pvt. Ltd, Delhi (2025)’

REFERENCE BOOKS:

1.Jeevanandam C, “Foreign Exchange Practice Concepts and Control”, Sultan Chand & Sons, New Delhi (2025)

2.Kevin S, “Fundamentals of International Financial Management”, Prentice Hall India Learning Pvt. Ltd, Delhi (2022).

3.Seth A K and Malhotra S K, “International Financial Management”, Galgotia Publishing Company, Delhi (2000)

4.Agarwal O P, “International Financial Management”, Himalaya Publishing House Pvt Ltd, Mumbai (2022).

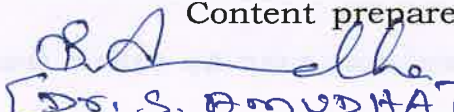

WEB SOURCES:

1. <https://www.bimkadapa.in/materials/17E00407%20International%20Financial%22.5%20Units.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/52173/1/Unit-3.pdf>
3. <https://www.bimkadapa.in/materials/17E00407%20International%20Financial%2 2.5%20Units-II-MID-MATERIAL-.pdf>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

<p>Content prepared by</p>  <p>Dr. S. Anudha</p> <p>Signature of the Course in-charge</p>	 <p>Dr. S. Uma</p> <p>Signature of the HOD</p>
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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		Non Major Elective- FUNDAMENTALS OF INFORMATION SECURITY		
BATCH 2026 – 2027	HOURS / WEEK 4	TOTAL HOURS 60	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To identify the core concepts of Information security.
2. To examine the mal practices involved in protecting an information and basics of digital rights management.
3. To design and implement the security features for IT and Industrial sectors.

COURSE OUTCOMES (CO)

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 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****12 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

12 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 slanguage and sand boxing techniques.

UNIT – III

12 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

12 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

12 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 and questions for examinations may be taken from the self-study portions also.**

TEXTBOOKS

1. Information Security –Text book 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 buildin 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 RisksJoh 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 Blackle 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.
10. Mark Stamp's Information Security Principles and practice , deven N.shah ,Wiley , India 2013.
11. Information Security, A Practical Approach, S.M. Bhaskar, S.I. Ahson, Narosa Publications, 2008

MAPPING

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

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 BREAK UP
(For Theory Only)

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 40	40
2.	CIA II – 75 Marks Converted to 40	40
3.	Assignment I	05
4.	Assignment II	05
5.	Attendance	05
6.	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiments/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiments/Programs will not be awarded any marks whatsoever.

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PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		Non Major Elective- MANAGERIAL ECONOMICS		
BATCH 2026 – 2027	HOURS / WEEK 4	TOTAL HOURS 60	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT ENTREPRENEURSHIP

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 (CO)

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

12 HOURS

Managerial Economics

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

12 HOURS

Demand Analysis and Deman Forecasting

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

UNIT – III

12 HOURS

Production and cost Analysis

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

12 HOURS

Pricing Theory

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

UNIT – V

12 HOURS

Business Cycle

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 and questions for examinations may be taken from the self-study portions also.**

TEXT BOOK:

1. Varshney R L & Maheswari, 2014, Managerial Economics, Sultan Chand & Sons, New Delhi, 22nd Edition.

REFERENCE BOOKS:

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



WEB SOURCES:

1. https://youtube.com/channel/UC69_-P77nf5-rKrijcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

MAPPING

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

S -STRONG**H** - HIGH**M** - MEDIUM**L** - LOW

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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PROGRAMME CODE:10		M Com		
TITLE OF THE PAPER:		Non Major Elective-STRATEGIC MANAGEMENT		
BATCH 2026 – 2027	HOURS / WEEK 4	TOTAL HOURS 60	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To familiarize with the business and functional level strategies.
2. To gain knowledge on organizational and strategic leadership.
3. To apply latest concepts in strategy implementation and control.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Discuss strategic management principles at different levels and phases.
	CO2	Interpret the dynamics of competitive strategic management techniques .
	CO3	Examine business and functional level strategies
	CO4	Identify strategic leadership and organizational skills.
	CO5	Apply latest concepts in strategy implementation and Controls.

SYLLABUS**UNIT – I****12 HOURS****Introduction to Strategic Management**

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT – II**12 HOURS****Techniques for Strategic Management**

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

Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT- III

12 HOURS

Different Levels of Strategies

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

UNIT – IV

12 HOURS

Organization and Strategic Leadership

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

UNIT – V

12 HOURS

Strategy Implementation and Control

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

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Prasad L. M., "Strategic Management", Sultan Chand & Sons, New Delhi. (2024)

REFERENCE BOOKS:

1. Cherunilam, Francis, "Strategic Management" Himalaya Publishing House Pvt Ltd, Mumbai. (2025)
2. Jeyarathanam M., "Strategic Management", Himalaya Publishing House Pvt. Ltd, Mumbai (2019)
3. Ghosh P.K. "Strategic Management", Sultan Chand & Sons, New Delhi (2014)
4. Chandan J. S. and Nitish Sen Gupta, "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi (2013).

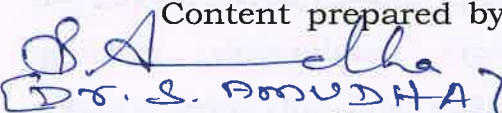

WEB SOURCES:

1. https://ebooks.lpude.in/commerce/mcom/term_4/dcom506_dmgt502_strategic_mangement.pdf
2. <https://www.icsi.edu/>
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5207.pdf

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

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PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		Non-Major Elective-MANAGEMENT OF FINANCIAL SERVICES		
BATCH 2026 - 2027	HOURS / WEEK 4	TOTAL HOURS 60	CREDITS 4	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To emphasise 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 and acquire knowledge on Indian financial systems and its regulators.

COURSE OUTCOMES (CO)

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

12 HOURS

Financial services

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

12 HOURS

Merchant banking and Hire Purchase

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 Instalment sale** – Hire purchase and leasing.

UNIT – III**12 HOURS****Leasing and Venture capital**

Leasing – Definition – Steps in leasing transactions – Types of Leases – 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**12 HOURS****Mutual funds**

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 – Securitise assets – Benefits of Securitizations. Factoring – Advantages – kinds.

UNIT – V**12 HOURS****Derivatives and Credit Rating Agencies**

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 and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Khan M Y, 2019, Financial Services, McGraw Hill Education India Pvt., Ltd, Chennai, 9th Edition.

REFERENCE BOOKS:

1. M.Y. Khan, 2019, Indian Financial Systems, McGraw Hill, Mumbai,
2. Gordan E & Natarajan, Financial markets & services, Himalaya Publishing House Pvt Ltd, Mumbai, (2023)
3. Dr.S. Gurusamy, Financial Services, Vijay Nichole Imprints Private Ltd, Chennai, (2024)

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4. Shri O.P. Agarwal, Management of Financial Services, Markets and Institutions, Himalaya Publishing House Pvt Ltd, Mumbai, (2017)

WEB SOURCES:

1. <https://www.cbsmohali.org/course material/third semester/MANAGEMENT%20OF%20FINANACIAL%20SERVICES MODUL E.pdf>
2. https://baou.edu.in/assets/pdf/PGDF_104_slm.pdf
3. https://ebooks.lpude.in/management/mba/term_3/DMGT512 FINANCIAL INSTITUTIONS AND SERVICES.pdf

MAPPING



CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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

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PROGRAMME CODE: 10		FOR ALL PG STUDENTS		
TITLE OF THE PAPER:		EXTRA DEPARTMENTAL COURSE – MANAGERIAL SKILLS		
BATCH 2026 – 2027	HOURS / WEEK 2	TOTAL HOURS 30	CREDITS 2	EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP

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 and various techniques in planning and decision making.

COURSE OUTCOMES (CO)

K1 TO K5	CO1	Remember the concepts and the functions of management.
	CO2	Understand the roles of managers 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****Management – overview**

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****Process of Planning**

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 and its Principles**

Organization–Meaning, nature and importance –Process of Organization

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–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

Staffing and Motivation

Staffing in Management – Objectives – Importance – Recruitment and Selection – Process of Selection – Training and Development – Performance Appraisal - Motivation – Need – Determinants of behavior – Motivation Theories in Management.

UNIT – V

6 HOURS

Communication Staffing and Motivation

Staffing in Management – Objectives – Importance – Recruitment and Selection – Process of Selection – Training and Development – Performance Appraisal - Motivation – Need – Determinants of behavior – Motivation Theories in Management

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

***self-study and questions for examinations may be taken from the self-study portions also.**

TEXT BOOKS:

1. Dinkar Pagare , Principles of Management, Sultan Chand & Sons, New Delhi (2022)

REFERENCE BOOKS:

1. Gupta. C. B, 2021, Management Theory and Practice, Sultan Chand & Sons, New Delhi.
2. Dr. K. Natarajan & Dr. K.P. Ganesan, Principles of Management, Himalaya Publishing House Pvt, Ltd., (2020)
3. L.M. Prasad, Principles & Practice of Management, Sultan Chand & Sons - Tb(2021).

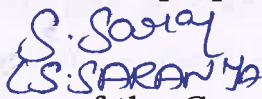

WEB SOURCES:

1. [HTTPS://WWW.BDU.AC.IN/CDE/SLM/MBA/MBA%20III%20SEMESTER/CO
RE/MANAGERIAL%20SKILLS/MANAGERIAL%20SKILL.PDF](https://www.bdu.ac.in/cde/slm/mba/mba%20iii%20semester/core/managerial%20skills/managerial%20skill.pdf)
2. [HTTPS://CVRU.AC.IN/PDFDOC/IODE/STUDY-MATERIALS/MBA/SEM-
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0SKILLS\(MC\)\(BBA%202ND%20SEM\).PDF](https://maaomwati.com/uploads/notes/1761550309_MANAGERIAL%20SKILLS(MC)(BBA%202ND%20SEM).PDF)

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	S
CO2	S	S	H	S	S
CO3	S	S	H	SSS	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

Content prepared by  S. SARANYA Signature of the Course in-charge	 (D. S. Uma) Signature of the HOD
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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 BREAK UP

(For Theory Only)

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 40	40
2.	CIA II – 75 Marks Converted to 40	40
3.	Assignment I	05
4.	Assignment II	05
5.	Attendance	05
6.	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiments/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiments/Programs will not be awarded any marks whatsoever.

ADVANCED LEARNERS COURSE (ALC)

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		ALC-1 WEB MARKETING		
BATCH 2026 - 2027	HOURS / WEEK	TOTAL HOURS	CREDITS 2	EMPLOYABILITY

COURSE OBJECTIVES

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

COURSE OUTCOMES (CO)

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 knowledge on Search Engine Optimization and its working
	CO5	Employ the ethics of digital marketing in real business life

SYLLABUS**UNIT - I**

Introduction to Web Marketing – Traditional Marketing Vs Web Marketing – Web Marketing Strategies – Web 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, Web 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

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

1. Swaminathan T. N. and Karthik Kumar (2019), “Digital Marketing: From Fundamentals to Future”, 1st Edition, Cengage Learning India Pvt. Ltd.

Reference Books:

1. Uppal R.K and Rimpi Jatana (2007), “E-Banking in India”, 1st Edition, New Century Publications, New Delhi.
2. Subramani.N and Murugesan .M (2008), “E-Banking and E-Commerce: Emerging Issues in India”, 1st Edition, Abhijeet Publications, New Delhi

WEB SOURCES:

1. <https://egyankosh.ac.in/bitstream/123456789/35917/5/Unit-13.pdf>
2. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf?srsltid=AfmBOooMDd_nqRDvw_cmGWaelkePTN7hod_3xk8jORyi3L00fr8CsdCa
3. <https://www.scribd.com/document/600719409/Digital-Marketing-notes-for-student-reference>

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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

<p>Content prepared by</p>  <p>(Dr. Suma)</p> <p>Signature of the Course in-charge</p>	 <p>(Dr. Suma)</p> <p>Signature of the HOD</p>
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ADVANCED LEARNERS COURSE (ALC)

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		ALC-2 ENTERPRISE INFORMATION SYSTEMS		
BATCH 2026 - 2027	HOURS / WEEK -	TOTAL HOURS -	CREDITS 2	EMPLOYABILITY

COURSE OBJECTIVES

1. To understand the basic concepts of E – Commerce.
2. To develop students' practical skills in the use of enterprise information systems.
3. To enable students to understand the fundamentals of information system and its role of information in managerial decision making.

COURSE OUTCOMES (CO)

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 – 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 framework 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.

TEXT BOOK:

1.E-commerce an Indian perspective -P.T.Joseph,S.J.,
Asoke 1Ghosh, 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.



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1. https://courses.acs.uwinnipeg.ca/1803-050/lecture_notes/docs/Enterprise%20Wide%20Systems.pdf
2. <https://www.egyankosh.ac.in/bitstream/123456789/88408/1/Unit-10.pdf>
3. https://castudynotes.com/wp-content/uploads/2022/09/EIS_New-Edition-By-Om-Sir-Coloured.pdf

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

Content prepared by  Signature of the Course in-charge	 Signature of the HOD
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JOB ORIENTED COURSE (JOC)

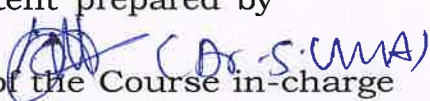

PROGRAMME CODE:10		M COM		
TITLE OF THE PAPER:		JOC-1 TALLY ERP 9 PRACTICAL		
BATCH 2026 - 2027	HOURS / WEEK 2	TOTAL HOURS 30	CREDITS 2	EMPLOYABILIT Y

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. Enter voucher transactions with tax deducted at source.
- 10.Prepare Accounting Vouchers effecting GST transactions.

Content prepared by	
Signature of the Course in-charge 	Signature of the HOD 

JOB ORIENTED COURSE (JOC)

PROGRAMME CODE: 10		M COM		
TITLE OF THE PAPER:		JOC-2 SHARE TRADING OPERATIONS		
BATCH 2026 - 2027	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 familiarize with credit rating and securitization

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-Retail Debt Market (RDM)-Trading Information Downloaded to Members-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-The Depositories 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’.**

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.
- 2) Sudhindra Bhatt , 2008, Security analysis and Portfolio Management, Excel Book House
- 3) Reilly & Brown, 2011, Investment Analysis & Portfolio Management, Cengage Learning House.
- 4) Prasanna Chandra, 2011, Investment Analysis & Portfolio Management, Tata McGraw Hill.

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1. https://www.msuniv.ac.in/images/distance%20education/1earning%20materials/ug%20pg%202023/ug%202021/Bcom%202023%20english/JSCO21_IISem_StockMarketOperations.pdf

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2. https://www.flame.edu.in/pdfs/fil/presentations/FIL_Stock%20Market.pdf
3. <https://www.investopedia.com/terms/s/stockmarket.asp>

<p>Content prepared by</p> <p> Dr. S. Uma</p> <p>Signature of the Course in-charge</p>	<p> Dr. S. Uma</p> <p>Signature of the HOD</p>
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