

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous)

Coimbatore – 641 029



DEPARTMENT OF COMMERCE (PG)

Curriculum and Scheme of Examinations (CBCS)

(2023 – 2024 onwards)

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

Department of Commerce (PG)

Vision of the Department

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

Mission of the Department

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

Programme Outcomes (POs)

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

Programme Specific Outcomes (PSOs)

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

PCM01

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641 029**

MASTER OF COMMERCE - M.COM

CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS

(Applicable to Students admitted from the Academic Year 2023 – 2024)

Semester	Subject Code	Title of the Paper	Instruction Hours/ Cycle	Exam. Marks			Duration of Exam.(hr)	Credits
				CIA	ESE	Total		
I	23PCM101	Core Paper 1 – Advanced Financial Management	6	25	75	100	3	5
	23PCM102	Core Paper 2 – Global Business Environment	6	25	75	100	3	5
	23PCM103	Core Paper 3 – Auditing and Assurance service	6	25	75	100	3	5
	23PCM104	Core Paper 4 – Organizational Behaviour and Human Resources Management	6	25	75	100	3	5
	23PCM1E1	Major Elective I	6	25	75	100	3	5
Total (i)			30	-	-	500	-	25
II	23PCM205	Core Paper 5 – Advanced Corporate Accounting	6	25	75	100	3	5
	23PCM206	Core Paper 6 – Security Analysis and Portfolio Management	6	25	75	100	3	5
	23PCM207	Core Paper 7 – E - Commerce and Management Information System	6	25	75	100	3	5
	23PCM208	Core Paper 8 – Industrial Relations and Labour Law	6	25	75	100	3	5
	23PCM2E2	Major Elective-II	6	25	75	100	3	5
Total (ii)			30	-	-	500	-	25
III	23PCM309	Core Paper 9 – Applied Cost Accounting	6	25	75	100	3	4
	23PCM310	Core Paper 10 – Income Tax Law and Practice	6	25	75	100	3	4
	23PCM311	Core Paper 11 – International Marketing	4	25	75	100	3	3
	23PCM312	Core Paper 12 – Research Methodology and Business Analytics	4	25	75	100	3	3
		Core Practical 1 – Computer Application and Tally Practicals	4	-	-	-	-	-
	23PCM3N1	Non-Major Elective I	4	25	75	100	3	4
		Extra Departmental Course	2	100	-	100	3	2
Total (iii)			30	-	-	600	-	20
IV	23PCM413	Core Paper 13 – Accounting for Managers	6	25	75	100	3	4
	23PCM414	Core Paper 14 – Indirect Tax and Digital Payments	6	25	75	100	3	3
	23PCM415	Core Paper 15 – Marketing Research	6	25	75	100	3	3
	23PCM4CL	Core Practical 1 – Computer Application and Tally Practicals	6	25	75	100	3	2
	23PGI4N2	Non-Major Elective II	6	100	-	100	3	4
	23PCM4Z1	*Project Viva – Voce	-	20	80	100	-	4
		Total (iv)	30	-	-	600	-	20
Grand Total (i+ii+iii+iv+v)			-	-	-	2200	-	90

Note: CBCS – Choice Based Credit System

ALC – Advanced Learners Course

CIA – Continuous Internal Assessment

ESE – End Semester Examinations

JOC – Job Oriented Course

Major Elective Papers

1. Business Ethics and Corporate Governance
2. Banking and Insurance Management
3. Services Marketing
4. Consumer Behaviour

Two Major Elective Papers are to be selected by the Students from 4 papers assigned to be elective papers in their I and II Semesters.

Non - Major Elective Papers

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

to be offered by the respective departments.

Two Non-Major Elective papers are to be selected by the Students from 4 papers assigned to be Non-Major Elective papers in their III and IV Semesters

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

23PCM3X1 – EDC Paper - Managerial Skills

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

Components of Continuous Internal Assessment

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

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1. Theory Examination

CIA I & II and ESE: 75 Marks

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

2. Practical Examination:

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

3. Project Viva Voce:

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

PCM04
ADVANCED LEARNER COURSE UNDER SELF STUDY SCHEME (ALC)-OPTIONAL

Subject Code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
23PCM0D1	ALC-1 – Banking and Financial Services	100	3	2
23PCM0D2	ALC-2- Insurance Principles and Practice	100	3	2

JOB ORIENTED COURSES (JOC) -OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
23PCM0J1	JOC-1 Customer Relationship Management	100	3	2
23PCM0J2	JOC -2 Tally 9.0 Practical	100	3	2
23PCM0J3	JOC -3 Share Trading Operations	100	3	2

Programme Code : 10		M.Com		
Course Code : 23PCM101		CORE PAPER - 1 Advanced Financial Management		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 To K5	CO1	The student will be able to understand the functions of finance management.
	CO2	The student will be able to know about the long-term sources of funds and environment of working capital.
	CO3	The student will be able to gain information about capital structure and leverage
	CO4	The student will be able to gain knowledge about capital investment decision
	CO5	The student will be able to be acquainted with on the subject of derivate market.

Syllabus

UNIT – I 18 hours
 Financial Management –meaning- Scope of Financial Management – Objectives of Financial Management – Organisation of Finance Function- ***Emerging role of finance managers in India** – Financial Planning - Objectives – Principles of a Sound Financial Plan –. Capitalisation - Meaning ,need , theories of capitalization – Fair, over and under Capitalization – Under capitalization Vs. Over capitalization.(theory only)
 Cost of Capital – Meaning – Significance- Classification of cost – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted Average Cost of capital.(problems)

UNIT – II 18 hours
 Capital Structure – Introduction – importance- Financial Break Even Point – Point of Indifference – Optimal Capital Structure – Risk Return Trade off – Theories of Capital Structure, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, (problems) – Factors Determining Capital Structure- Capital Gearing.

UNIT – III 18 hours
 Capital Budgeting – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.- pay back method-NPV-IRR(Problems)- capital rationing-Risk analysis in capital budgeting-capital asset pricing model.
 Leverage – operating, Financial and combined leverages- EBIT-EPS analysis (problems)

UNIT – IV 18 hours
 Dividend Policy : Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy – Theory of Relevance and Irrelevance – Bonus Issue-Right Issue. Leasing: Nature & Types of leasing– Advantages and disadvantages of leasing- Financial Evaluation of leasing. (theory only)

UNIT – V

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

Note: Problem-60%

Theory - 40%

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM102		CORE PAPER - 2 Global Business Environment		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the factors influencing the business environment
	CO2	Understand international investment strategies
	CO3	Apply knowledge and abilities in formulating strategies
	CO 4	Analyze the various components of international business
	CO 5	Appraise the global level changes in business environment

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

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

Unit V

18 hours

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

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

Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM103		CORE PAPER - Auditing and Assurance Service		
Batch 2023-2024	Semester 1	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

K1 To K5	CO1	Enumerate the basic principles of auditing.
	CO2	Remember the procedure for audit engagement and Documentation.
	CO3	Understand the audit procedure for obtaining the audit evidence and internal control.
	CO4	Apply the Techniques for effective presentation of an Audit Report.
	CO 5	Analyze the Contemporary and Emerging issues in Audit.

Syllabus

- Unit I 18 Hours
 Natural and Purpose of an Audit – Development of Audit – Users of Audited Financial statements – Features – Types of Classification of Audits – Advantages and Disadvantages of Audit – Regulatory framework for external audit
- Unit II 18 Hours
 Assurance Engagements – Definition and Objectives – Audit as an assurance engagement – Elements - Types – Difference between Audit and Review engagements – International Standard on Assurance Engagement: ISAE 3000 – Accepting appointment to perform assurance engagement – Review of Interim financial information: ISRE 2410 – Non- Assurance Engagement and Compilation assignments: ISRE 4410
- Unit III 18 Hours
 Audit Risk Assessment: Audit risk – Components – Types – Factors influencing – Adoption of Risk - Advantages and Disadvantages – Mechanism to minimize the risks – Audit Planning: Purposes – Challenges – Planning for New and Existing clients – Development of the Overall Audit Strategy – Relationship between Audit Strategy and Audit Plan – Audit Documentation – Reasons and Importance – Sources, Features and Purpose of Working Papers
- Unit IV 18 Hours
 Internal Control System (ICS) – Objectives – Components – Design – Advantages and Disadvantages – Auditors and Management Responsibility over ICS - Internal Audit Function – Scope and Objectives – Criteria of using internal audit work – Internal audit key performance indicators – Audit Evidence – Types - Features – Techniques – Materiality and Limitations – Auditors Report – Elements – Types – Format for presentation of an independent auditor’s report
- Unit V 18 Hours
 Overview of Forensic Accounting – Nature – Purposes – Scope – Errors, Frauds and Irregularities – Errors vs Frauds – Types of Errors – ***Types of Frauds** – Auditing in a Computerized system – Objectives – Benefits and Drawbacks – Difference between Computerized and Manual System– Computer Assisted Audit Techniques – Contemporary and Emerging issues in Audit – E- Commerce Auditing – Cloud Documentation – Use of Data Analytics tools in Audit

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book

1. Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.

Reference Books

1. Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3rd edition Reprint 2008.
2. Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8th edition Reprint 2014.
3. Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.

Mapping

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

S – Strong

H – High

M – Medium

L - Low

PCM11**23PCM104**

Programme Code : 10		M.Com		
Course Code : 23PCM104		Core Paper – 4 Organizational Behaviour and Human Resources Management		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the framework of organizational behavior
	CO2	Understand the processes and models of organizational behaviour
	CO3	Apply personality and leadership traits and styles in bringing desirable changes in the conduct of the organization
	CO 4	Keep in mind the basic concepts of HRM framework
	CO 5	Understand the goals of HRM and organizational outcomes

Syllabus

- Unit I** 18 Hours
Introduction to Organisational Behaviour – Concept, Definitions, Evolution of OB. Importance of Organisational Behaviour – Cross-cultural Dynamics, Creating Ethical Organisational Culture and Climate. Individual and Group Behaviour – OB Models – Autocratic, Custodial, Supportive, Collegial and SOBC in Context with Indian OB. Human Relations and Organisational Behaviour.
- Unit II** 18 Hours
Managing Communication – Conflict Management Techniques. Time Management Strategies. Learning Organisation and Organisational Design. Rewards and Punishments – Termination, Layoffs, Attrition, Retrenchment, Separation and Downsizing.
- Unit III** 18 Hours
Motivation – Nature and role of motivation- Motivation Theories – Content and Cognitive theories – Maslow’s Hierarchy of Needs – J.S. Adam’s Equity theory – Vroom’s Expectancy theory – Herzberg’s Dual Factor Theory.
- Unit IV** 18 Hours
HRM – Meaning Objectives, Scope and Functions. HRP – Definition, Objectives, Importance, Factors Affecting HRP, Process of HRP, Strategies of HRM and Global HR Strategies. HRD – Concept, Meaning, Objectives and HRD Functions.
- Unit V** 18 Hours
Performance Appraisal – Concept, Process, Methods and Problems, KRAs. Compensation – Concept, Components of Pay Structure, Wage and Salary Administration, Incentives and Employee Benefits. Career Planning – Concept of Career Planning, Career Stages and Career Planning. Evaluating, HRM effectiveness-**E-HR**-HRIS-HR audit- meaning- features-Need and Importance

PCM12

23PCM104

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment

Text Books:

- 1) Nikitaa Prajapati and Sheetal Kejriwal, 2015, Organisational Behaviour and Human Resource Management, Himalaya Publishing House Pvt. Ltd.,
- 2) L. M. Prasad, 2019, Organizational Behaviour, MC Graw Hill, New Delhi, 5st Edition
- 3) K. Aswathappa, 2021, Human Resource Management Text and Cases, McGraw Hill Education(India) Pvt Ltd, New Delhi,9th Edition.

Reference Books:

- 1) Mary Uhl-Bien, John R. Schermerhorn Jr., Richard N. Osborn ,2022, Organizational Behaviour , Wiley India,13th Edition
- 2) Mcshane ,2017, Organizational Behaviour , McGraw Hill Education; 6th Eedition
- 3) C.B. Gupta, 2018, Human Resource Management, Sultan Chand & Sons, New Delhi, 11th Edition
- 4) Gary Dessler & Biju Varrkey,2020, Human Resource Management, Pearson Education, NewDelhi,6th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

PCM13

23PCM205

Programme Code : 10		M.Com		
Course Code : 23PCM205		Core Paper - 5 Advanced Corporate Accounting		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO 4	Consider the application of various accounting standards
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I 18 Hours

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

Unit II 18 Hours

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

Unit III 18 Hours

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

Unit IV 18 Hours

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

Unit V (Theory) 18Hours

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

Note: Problem: 80% Theory: 20%

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

also Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM206		Core Paper - 6 Security Analysis And Portfolio Management		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (Cos)

K1 toK5	CO1	Make them informed about the basic concepts of security analysis
	CO2	Understand the different investment alternatives available in the stock market.
	CO3	Apply the technical skills for choosing the best investment avenues
	CO 4	Analyze the security market trends and various risks associatedwith investment plans
	CO 5	Evaluate the risks in the selection of investment avenues

Syllabus

Unit I 18 Hours

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

Unit II 18 Hours

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

Unit III 18 Hours

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

Unit IV 18 Hours

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

Unit V 18 Hours

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

Note: All Units theory only

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) Avadhani V.A, 2019, Investment and Securities Markets in India: Investment Management , Himalaya Publishing House, New Delhi, 12th Edition.

Reference Books:

- 1) Dr. R.P. RUSTAGI, 2020, Investment Management, Sultan Chand & Sons, New Delhi, 11th Revised Edition.
- 2) Donald E. Fisher and Ronald J. Jordan, 2018, Security analysis and Portfolio Management, Prentice Hall of India, New Delhi, 7th Edition
- 3) Preethi Singh, 2017, Investment Management, Himalaya Publishers, New Delhi, 17th Revised Edition.
- 4) Anish Thomas & Jithin joy, 2021, Security Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd, 1st Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM207		Core Paper - 7 E-Commerce and Management Information System		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	CO1	Understand the basic concept of E- Commerce and its applications
	CO2	To gain the knowledge on EDI
	CO3	Understand security and the web
	CO4	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.
	CO 5	Aware of different programming and machine level languages and steps to develop computer programmes.

Syllabus

Unit I 18 Hours

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

Unit II 18 Hours

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

Unit III 18 Hours

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

Unit IV 18 Hours

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

Unit V 18 Hours

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

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM208		Core Paper - 8 :Industrial Relations and Labour Law		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Make them learn the various acts covered in promoting industrial relations
	CO2	Know the social security measures provided to protect the employees
	CO3	Apply the knowledge to avail various benefits under the welfare schemes of the industries
	CO 4	Analyse various case laws and its implications
	CO 5	Appraise the scope of labour laws

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

Social security- Social security legislations-ESI Act 1948, The Employees' Provident Fund Act 1952-The workmen compensation Act 1923– The Payment of Bonus Act 1965 –The Payment of Gratuity Act 1972

Unit V

18Hours

Workers Participation in Management – Objectives – Works committee – Joint management council–Quality circles–Trade unions and industrial relations-Trade Unions Act 1926.

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM309		Core Paper - 9 Applied Cost Accounting		
Batch 2023-2024	Semester III	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the elements of costs and the features of various costing systems
	CO2	Understand the process of costing systems
	CO3	Apply the cost accounting methods in evaluating business performance
	CO 4	Analyze the methods of implementation of cost and profit and facilitate for price discrimination
	CO 5	Determine and extract the costing balances

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

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

Unit III

18 Hours

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

Unit IV

18 Hours

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

Unit V**18 Hours**

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

Note: Problem: 60% Theory: 40%

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

Teaching Methods

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text Book :

1) Jain S.P. & K.L.Narang, 2020, Cost Accounting, Kalyani Publishers, Ludhiana, 16th Edition

Reference Books:

- 1) Dr.R.Ramachandran and Dr.R.Sreenivasan,2019, Cost Accounting , Sriram Publications, Trichy
- 2) Maheshwari and Mittal, 2021, Mahavir Publications, New Delhi,.
- 3) Jawahar Lal , Seema Srivastav , Manisha Singh, 2019, Cost Accounting, McGraw-Hill, 6th Edition
- 4) Dr. B.K. Mehta, 2020, Cost Accounting, SBPD Publishing House, 1st Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM310		Core Paper - 10 Income Tax Law and Practice		
Batch 2023-2024	Semester III	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and canons of taxation
	CO2	Understand the different types incomes with their taxability and deductibility
	CO3	Apply the relevant tax rules for the current assessment year
	CO 4	Analyze the various deductions to reduce taxable income
	CO 5	Evaluate the provisions of income tax act in real life situations

Syllabus

Unit –I

18 hours

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

Unit – II

18 hours

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

Unit – III

18 hours

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

Unit –IV

18 hours

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

Unit –V

18 hours

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

Problem: 80% Theory: 20%

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM311		Core Paper - 11 International Marketing		
Batch 2023-2024	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Able to understand the concepts of Global marketing and Marketing information system.
	CO2	Able get full information about global market entry strategies and direct investment.
	CO3	Able to understand the global product policy and pricing for international market.
	CO 4	Able to learn important Global Marketing Channels and Physical Distribution.
	CO 5	Able to know about international marketing promotional strategies and International Marketing Communication.

Syllabus

Unit –I

12 hours

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

Unit – II

12 hours

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

Unit – III

12 hours

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

Unit –IV

12 hours

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

Unit –V

12 hours

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

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM312		Core Paper - 12 Research Methodology & Business Analytics		
Batch 2023-2024	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Remind the process of research
	CO2	Understand the different types of research methods and sampling techniques
	CO3	Apply statistical tools for analyzing the data
	CO 4	Analyze various types of research problems for finding suitable solutions
	CO 5	Evaluate the impact of using software packages in analyzing the data

Syllabus

Unit –I

12 hours

MEANING OF RESEARCH: Nature and Scope of Research Methodology – Problem Formulation, Research Objectives – Hypotheses, Characteristics of good hypotheses, Research Design – Types of Research Design

Unit – II

12 hours

SOURCES AND COLLECTON OF DATA: Primary and Secondary Sources – Methods of Data Collection – Questionnaire Design – Attitude Measurement Techniques – Motivation Research Techniques – Administration of Surveys – Sample Design and Sampling Techniques.

Unit – III

12 hours

AUTOMATED DATA ANALYSIS: SPSS Applications – Tabulation and Cross Tabulation of Data: Univariate, Bivariate Data Analysis and Tests of Hypothesis.

Unit –IV

12 hours

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

Unit –V

12 hours

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

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM413		Core Paper – 13 Accounting for Managers		
Batch 2023 – 2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

- To obtain knowledge on managerial decision making
- To analyze and interpret the financial statements
- To learn the preparation of various financial statements

Course Outcomes (Cos)

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

Syllabus

Unit I 18 Hours
 Nature and scope of Management Accounting – Meaning – Objectives - Functions- Importance – Limitations- **Distinction between Financial Accounting Cost Accounting and Management Accounting***-Analysis and interpretation of Financial Statements–Common Size Statement, Comparative Income Statement and Balance Sheet, Trend Analysis (Problems).

Unit II 18 Hours
 Ratio analysis – Significance of Ratios – Types - Uses and Limitations-Short term and Long-term Solvency Ratios – Profitability Ratios- Coverage Ratios (Problems). Fund Flow Statement – Cash flow Statement (AS-3) (Problems).

Unit III 18 Hours
 Working Capital – Concept – Importance – Determinants – Components of Working Capital - Management of Cash, Lock box system, Inventory and Receivable (Theory). Estimation of Working Capital Requirements (Problems).

Unit IV 18 Hours
 Budgeting and Budgetary Control – Meaning –Classification-Types of Budget (Theory) – Sales – Purchase – Material, labour and overhead budgets – Production - Cost of Production Budgets - Flexible Budget – Cash Budget (Problems) – Master Budget – Zero Base Budgeting.

Unit I 18 Hours
 Marginal Costing – Meaning – Objectives (Theory) - BEP – P/V Ratio – Margin of Safety (Problems) - Application of Marginal Costing for business decision-making – Cost Volume profit analysis – Breakeven point – Breakeven analysis.

Note: Problem 80% & Theory 20%

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM414		Core Paper – 14 Indirect Tax and Digital Payments		
Batch 2023-2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 3

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO4	Analyze the structure of GST and the process of levy, collection and filing of returns.
	CO5	Evaluate the scope for GST Act

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

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

Unit V

18 Hours

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

100% Theory.

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM415		CORE PAPER - 15 Marketing Research		
Batch 2023-2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 3

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and principles of marketing research
	CO2	Know the processes and types of marketing research
	CO3	Apply the research techniques in the marketing decision making.
	CO 4	Analyze the practical approaches in conducting marketing research
	CO 5	Evaluate the recent trends in marketing research

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

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

Unit V

18 Hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 23PCM4CL		Core Practical - 1 Computer Application and Tally Practicals		
Batch 2023 – 2024	Semester III & IV	Hours / Week 4 & 6	Total Hours 150	Credits 2

Course Outcomes (COs)

K1 To K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the need for computer application in modern business

Syllabus

MS – EXCEL

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

MS – ACCESS

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

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

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

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

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

Payments made by cash

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

Payments made by petty cash

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

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

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

07-04 credit purchases from LG Limited invoice no 123

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

10-04 Credit Sales to AMN invoice no 1:

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

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

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

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

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

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

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000

Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

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

30-04 Journal depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

4. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and

Balance Sheet for the Year Ending –

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

INVENTORY VALUATION

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

Stock groups:

1. Magazine; 2. Baby drinks; 3. Cool drinks; 4. dailynews paper

5. Hot drinks; 6. Stationeries; 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

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

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

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

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

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

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

The following transactions take on a particular date:

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

Prepare following statements using Ex-accounting packages:

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

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

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

Dollar \$:

STD rate	- 1\$ - 43 Rs
Sales rate	- 1\$ - 44 Rs
Buying rate	- 1\$ - 42 Rs

Pound £:

Std rate	- 1 £ - 51 Rs
Sales rate	- 1 £ - 50 Rs
Buying rate	- 1 £ - 52 Rs

9. MEMO VOUCHER

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

10. CHEQUE PRINTING

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

11. RATIO ANALYSIS

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

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

12. INTEREST CALCULATIONS

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

13. Calculate Interest

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

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

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

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

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

SPSS

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

Mapping

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

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

PCM41**23PCM4Z1****SEMESTER IV
PROJECT AND VIVA – VOCE**

23PCM4Z1

Programme Code : 10		M.Com		
Course Code : 23PCM4Z1		Project Work and Viva - voce		
Batch 2023-2024	Semester IV	Hours / Week -	Total Hours -	Credits 4

Course Outcomes (COs)

KI 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
	CO 4	Analyze the data and draw inferences
	CO 5	Evaluate the gap between academic skills and industrial requirements

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

Marks Distribution

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

Component for Project

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

PCM42
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 1: Business Ethics And Corporate Governance		
Batch 2023- 2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	To recall corporate governance and social ethics
	CO2	To enumerate recent trends in CSR Understand the Procedural Aspects of Merger and Amalgamation
	CO3	Impart the Legal Aspects of CSR
	CO 4	Analyze the corporate Governance
	CO 5	Evaluate the .corporate sector

Syllabus

Unit I 18 Hours
Business Ethics and Corporate Governance: Importance and Need for Business Ethics – Ecological Ethics- **Professional Ethics*** – Corporate Governance Mechanism.

Unit II 18 Hours
Corporate Social Responsibility- Introduction-Definition of CSR-Justification CSR-The Scope of Social Responsibility-Social Responsibility and Indian Corporations – Voluntary Guidelines – 2011 – Issued by Government regarding CSR.

Unit III 18 Hours
CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. Case Study with reference to the emergence of corporate governance issues and CSR Practices in India

Unit IV 18 Hours
Corporate Governance An Over View: Concept, Objectives , Process. Origin Scope and Present Scenario –Advantages – Corporate Frauds – Lessons.

Unit V 18 Hours
Financial Disclosure and corporate governance: Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms – A Tab on Corporate Sector.

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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PCM43

Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

PCM44
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 2:Banking And Insurance Management		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objective

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

Course Outcomes (COs)

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

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

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

Unit III

18 hours

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

Unit IV

18 Hours

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

Unit V

18 Hours

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

PCM45

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Books:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

PCM46

MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code : -	Elective Paper 3: Services Marketing		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the ideologies of service marketing and its various applications.
	CO2	Understand the modern services provided by the service organization
	CO3	Apply appropriate marketing mix in various services
	CO 4	Analyze suitable strategies for promoting the services
	CO 5	Evaluate the scope of service marketing

Syllabus

Unit I 18 Hours

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

Unit II 18 Hours

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

Unit III 18 Hours

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

Unit IV 18 Hours

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

Unit V 18 Hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Paper 4: CONSUMER BEHAVIOUR

Programme Code : 10	M.Com		
Course Code :	Elective Paper 4: Consumer Behaviour		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Remember the need and importance of understanding consumer behavior
	CO2	Know the determinants of consumer buying behavior
	CO3	Apply various processes, models and strategies to understand the behaviour of consumers
	CO 4	Analyze the processes of consumer buying decisions
	CO 5	Evaluate the changing dimensions in consumer behavior

Syllabus

Unit I 18 Hours
Consumer Behaviour–Need and Importance–Consumer Research Process–Influence of culture on consumer behaviour – **Sub cultural aspects of consumer behavior*** – Cross cultural consumer analysis.

Unit II 18 Hours
Opinion leadership: Dynamics – Measurement – Opinion leadership and firm’s promotional strategy.

Unit III 18 Hours
Diffusion of innovations – Diffusion process – Adoption process – profile of consumer innovators.

Unit IV 18 Hours
Consumer decision making: Models of consumers – Beyond the decision : Consuming and possessing – Relationship marketing.

Unit V 18 Hours
Consumer behaviour and society : Health care marketing – Political marketing – Social Marketing – Environmental marketing – Public policy and consumer protection.

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

alsoTeachingMethods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong
Low

H-High

M-Medium

L-

NON MAJOR ELECTIVE**Non Major Elective Paper (PG)****SUBJECT CODE : 23PGI4N2**

Programme Code: 10		M.Com		
Course Code: 23PGI4N2		Non-Major Elective Paper : INFORMATION SECURITY		
Batch 2023-2024	Semester IV	Hours/Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes(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 about Information Security Architecture.
	CO4	To Analyze the various streams of security in IT and Industrial sector.
	CO5	To know about Cyber Laws and Regulations.

UNIT I**18 Hours**

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

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

UNIT II**18 Hours**

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

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

UNIT III**18 Hours**

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

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

UNIT IV**18 Hours**

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

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

UNIT V**18 Hours**

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

***Self study questions for examination may be taken from the self-study portions also.**

Teaching Methods:

Chalk and Talk, Power point presentation, Seminar, Brainstorming, Assignment, Google Classroom
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TEXT BOOK:

Information Security –Textbook is prepared by KONGUNADU ARTS AND SCIENCE COLLEGE, Coimbatore -29, 2022.

REFERENCE BOOKS:

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

PCM52
NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 2: Managerial Economics		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	CO1	Keep in mind the concepts and goals of corporate
	CO2	Understand the production and cost functions
	CO3	Apply economic policies in managerial decisions
	CO 4	Analyze the monetary and fiscal policies
	CO 5	Determine the scope of managerial economics

Syllabus

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

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

Unit V

18 Hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

PCM53

Reference Books:

1. Mehta R.L, 2016, Managerial Economics ,Sultan Chand & sons, New Delhi, 15th revised Edition

PCM53

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

PCM54
NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 3: International Trade		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	CO1	Provide an idea of structure and operations of international business
	CO2	Understand the recent EXIM policies and documentation procedures
	CO3	Apply the knowledge to draw a framework for evolving suitable international business strategies
	CO 4	Consider the recent trends, policies and structure of international trade
	CO 5	Appraise the changing business climate at global level

Syllabus

Unit I

18 hours

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

Unit II

18 hours

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

Unit III

18 hours

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

Unit IV

18hours

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

Unit V

18 hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 4: Management of Financial Services		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Evoke the role of financial service sector
	CO2	Know the various types of financial services
	CO3	Pertain the skills to manage the financial instruments
	CO 4	Analyze the features and benefits of various financial services
	CO 5	Evaluate the effectiveness of modern financial services

Syllabus**Unit I****18 Hours**

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

Unit II**18 Hours**

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

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

Unit III**18 Hours**

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

Unit IV**18 Hours**

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

Unit V**18Hours**

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

PCM57

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

1) M.Y.Khan,2019, Indian Financial Systems, McGraw Hill, Mumbai,11th Edition

2) Gordan E & Natarajan.K, 2016, Financial markets &services, Himalaya Publishing House Pvt Ltd, Mumbai,11th Edition

3) Dr.S. Gurusamy, 2014, Financial Services, Vijay Nichole Imprints Private Ltd, Chennai, Revised Edition.

4) **Shri O.P. Agarwal, 2017**, Management of Financial Services, Markets and Institutions, Himalaya Publishing House Pvt Ltd, Mumbai, 1st Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low

PCM58
Extra Department Course (EDC)

23PCM3X1

Programme Code : 10		M.Com		
Course Code : 23PCM3X1		Extra Department Course –Managerial Skills		
Batch 2023-2024	Semester III	Hours / Week 02	Total Hours 30	Credits 2

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts and the functions of management.
	CO2	Understand the roles of manager and their qualities
	CO3	Apply principles and theories of managing business organizations
	CO 4	Analyze the need for exercising effective coordination and control in achieving managerial objectives
	CO 5	Evaluate the management principles in various business organizations

Syllabus

Unit I

6 hours

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

Unit II

6 hours

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

Unit III

6 hours

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

Unit IV

6 hours

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

Unit V

6 hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10	M.Com		
Course Code : 23PCM0J1	JOC-1 Customer Relationship Management		
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

Course Outcomes (COs)

K1 to K5	CO1	Bear in mind the scope and functions of customer relationship in business.
	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
	CO 4	Recognize the effectiveness of building customer rapport in any business organization for its survival and growth.
	CO 5	Evaluate the challenges and constraints in the implementation of CRM

Syllabus

Unit I

6 Hours

Customer Relationship Management(CRM)-Definition-Concepts-CRM's place in the Business universe-Transformation of the Business Ecosystem-Whole-Brained CRM-Data- Driven CRM-Process Driven CRM-The New CRM Imperative-**CRM in Banks-Insurance***- Finance-Tourism industry-Service Industries-Other industrial applications

Unit II

6 Hours

Customer Relationship Management (CRM) Strategy-Capabilities for creating the customer experience-Customer strategy-Brand Strategy-Channel strategy-Gaining customer insights-Reinventing Customer contact-Collaboration

Unit III

6 Hours

Contact Management-Enterprise Marketing Management (EMM)-The Core Beliefs-Verticalizing CRM-CRM in the Public Sector-Constituent Relationship Management-CRM at work-Repositioning for the future.

Unit IV

6 Hours

Consumer Behaviour-Role of Consumer research -Ethics in Consumer Marketing- Consumer Research- Evolution-Consumer Research process- Consumer as an individual perspective.

Unit V**6 Hours**

Motivational Research-Personality and Consumer Behaviour-Attitude Formation-Attitude change-Reference groups-Diffusion of Innovations-Consumer Decision making-Public policy and Consumer Protection

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Books

- 1) Paul Greenberg, 2009 , CRM Essential customer strategies,Tata Mc GrawHill ,1st Edition
- 2) John.G.Freeland, 2004,The Ultimate CRM Handbook, Tata McGrawHill,New Delhi,1st Edition.

Reference Books

- 1) S.A.Chunawalla , 2013, Sales Management, Himalaya Publishing House, Mumbai,7th Edition
- 2) Suja.R.Nair, 2016, Consumer Behaviour-Text and Cases , Himalaya Publishing House, 3rd Edition
- 3) Del.L.Hawkins,Rogar J.Bert, Kenneth A. Conney, Mookerjee, 2007, Consumer Behaviour Tata McGrawHill, 9th Edition
- 4) Leon G.Schiffman, Leslie Lazar Kanuk, 2014,Consumer Behaviour, Pearson Education, New Delhi, 11th Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10	M.Com		
Course Code : 23PCM0J2	JOC-2 Tally 9.0 Practical		
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

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.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Understand and create final accounts of a company with inventory.
	CO3	Apply the skills to create accounting vouchers and to facilitate for GST transactions
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the effectiveness of tally accounting system in business

Syllabus

TALLY 9.0

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10	M.Com		
Course Code : 23PCM0J3	JOC-3 Share Trading Operations		
Batch 2023 – 2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

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

Course Outcomes (COs)

K1 to K5	CO1	Make them informed about the theories of investment, risk and return concepts.
	CO2	Understand the different security market indicators
	CO3	Apply the technical skills for choosing best investment type.
	CO 4	Analyze the securities by applying fundamental analysis and technical analysis
	CO 5	Evaluate the impact of online trading in securities market

Syllabus

Unit I

6 Hours

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

Unit II

6 Hours

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

Unit III

6 Hours

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

Unit IV:

6 Hours

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

Unit V

6 Hours

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

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

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment

Text Book:

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

Reference Books:

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

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10	M.Com		
Course Code : 23PCM0D1	ALC-1 Banking and Financial Services		
Batch 2023-2024	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To give comprehensive view on financial and banking system
2. To know the financial services rendered by banks
3. To update the students with the recent developments in the banking sector

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts of banking and its importance
	CO2	Understand the banking structure in India
	CO3	Apply the knowledge on bank operations in financial decision making
	CO 4	Analyze the trend and progress of banking sector
	CO 5	Evaluate the issues and challenges in modern banking practices

Syllabus

Unit I

Banking Business in India-Financial services rendered by organized sector-class banking and mass banking-Commercial Banking functions-Micro Credit-Emphasis on Rural Development and Agricultural lending

Unit II

Central Bank-Functions-Role of RBI in banking sector-State Bank of India- Objectives and progress. Risk Management-Credit Risk, Market Risk and Operational risk- Basel II-Requirements on capital adequacy and 3 pillar approach -Asset Liability management.

Unit III

Merchant Banking-progress of Merchant banking in India-Export Finance-Pre- shipment-post-shipmentcredit-RBI&ExportFinance-EXIMBank.PrivateSectorBank-Public Sector Banks-Mergers and acquisition-Consolidation

Unit IV

Priority sector lending in banks-Small Scale Industries and Tiny sector-Functions of DICGC-Servicesofbanks-Telebanking-creditcards-ATM-CorebankinginIndia-Impactof globalization on banking services.

Unit V

Project evaluation -Technical feasibility - Commercial feasibility - Financial feasibility- Ratio Analysis - Break even analysis-Working capital analysis -Risk analysis- Profitability analysis.

Text Book:

- 1) K.P.M. Sundaram, 2010, Money, Banking, Foreign Exchange & International Trade, Sultan Chand & Sons, 12th Edition

Reference Books:

- 1) M.Radhaswami & S.V.Vasudevan, 2015, Banking, Sultan Chand & Sons Ltd, 1st Edition
- 2) P.Saravanavel, 2015, Modern Banking in India and abroad, Margham Publications, 1st Edition
- 3) P.Suba Rao, Khanna P.K, 2011, Principles and Practice of Bank Management, Himalaya Publishing House, 2nd Edition
- 4) Vasanth Desai, 2018, Development Banking and Financial intermediaries, Himalaya Publishing House, New Delhi, 3rd Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10	M.Com		
Course Code : 23PCM0D2	ALC-2 Insurance Principles and Practice		
Batch 2023-2024	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Select / suggest suitable insurance policy by comparing the nature, advantages and disadvantages of key policies for the business & life.
	CO 4	Apply the skills and knowledge to select suitable insurance policies
	CO 5	Evaluate the scope for various insurance policies

Syllabus

Unit I

Insurance – Meaning – Law relating to Life and General Insurance – Risk- classification – Principles of risk insurance – Risk management – Re- Insurance- Privatization of Insurance in India- Globalization of Insurance

Unit II

Indian Insurance Industry- Regulations of Insurance business in India- Registration of Licensing of Insurance- IRDA (Insurance Regulatory Development Authority) –Taxation aspects of Insurance

Unit III

Introduction to life Insurance- Principles- Proposal- Assignment- nomination-Policy loan- Duplicate policies – Surrender value – Claim settlement.

Unit IV

Fire Insurance – Nature- Double Insurance- Fire Insurance Policy – Fire Insurance coverage- Claim of recovery: Automobile Insurance or Motor and Accident Insurance – Third party insurance – Motor insurance policies – Premium calculation – Claim settlement.

Unit V

Marine Insurance – Marine Insurance policy – Principles- Proximate- Voyage- warranties Claim settlement- RBI Guidelines on Marine Insurance.

Text Book:

1) Mishra M. N and Dr.S.B. Mishra, 2013, Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi, 20th Edition

Reference Books:

- 1) P. Periasamy, 2015, Principles and practice of Insurance, Himalaya Publishing House P.Ltd, Mumbai, 1st Edition
- 2) Dr. Gupta P K, 2016, Essentials of Insurance and Risk Management ,S.Chand & Company Ltd., 1st Edition
- 3) P.Saravanavel, 2019, Principles and Practice of Insurance , Himalaya Publishing House, 2nd Edition
- 4) Dr. (Ku.) Shakti Prathaban & Dr. N.P. Dwivedi, 2017, Principles of Insurance, Himalaya Publishing House Pvt, Ltd., 1st Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low