

PG and Research Department of Commerce – M.Com

VISION

- ✓ To equip students with knowledge in commercial skill enhancements.
- ✓ To become a centre for excellence for promoting business globally.
- ✓ To provide conducive environment to create visionary professionals, entrepreneurs and leaders with innovation.
- ✓ Inculcate ethical and moral values for creating holistic citizens with social values.

MISSION

- ✓ To provide curricula for application of knowledge and offer practical training to students in the field of commerce.
- ✓ To promote domain specific research with social relevance and offer professional development training.
- ✓ To understand the importance of innovation and commonalities among the business incubators and draft a strategy for the effectiveness of the incubator based on the local conditions and environment.
- ✓ To improve the employability by providing activity-based learning and train professionals and entrepreneurs with ethical values.

PG and Research Department of Commerce - M.COM (GENERAL)

PROGRAMME OUTCOMES: (PO)

- PO1:** The students will have conceptual clarity, analytical ability, critical thinking and communication skills with a positive attitude for excellent performance.
- PO2:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PO3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.
- PO4:** Ability to develop ethical and value-based leadership ability.
- PO5:** Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
- PO6:** Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in an ever-changing work environment.
- PO7:** Create holistically developed graduates ready to meet the challenges of the future domestically and at global level.

PROGRAMME EDUCATIONAL OUTCOME/OBJECTIVES (PEO)

- PEO1:** The students with skills, values, team spirit, and high leadership and to handle the challenges in business and industry.
- PEO2:** The students with required analytical, decision making, technical, interpersonal and technological skills.
- PEO3:** The students to be a responsible citizen and to furnish the needs of societal development.

PROGRAMME SPECIFIC OUTCOMES:(PSO)

PSO1: Be hands-on with advanced analytical applications and hone in sufficiently good understanding of the role of business analytics in management decision-making.

PSO2: Facilitate the process of becoming confident entrepreneurs equipped with the right knowledge, skills and attitudes.

PSO3: The students will further move towards research in the field of commerce.

GRADUATE ATTRIBUTES

1. Academic distinction

The degree provides graduates with in-depth knowledge of their specialist disciplines and skills in examining issues with multiple disciplinary perspectives. The graduates are critical, creative thinkers with strong reasoning skills. They can apply knowledge, information and research skills to complex problems in a range of contexts and are effective oral and written communicators.

2. Innovative, Leadership and Entrepreneur Skill Development

Function as an individual, and as a member or leader in diverse teams and in multidisciplinary settings. Become an entrepreneur by acquiring technical, communicative, problem solving and intellectual skills.

3. Communication skills

Able to communicate effectively, analyse the concepts and participate in healthy arguments and portray skill in communication and in writing.

4. Active citizenship

The graduates have a high regard for human rights, social inclusion, ethics and the environment. They are aware of the social and cultural diversity in communities and can work collaboratively with people from diverse linguistic and cultural backgrounds.

5. Integrity and self-awareness

The graduates are motivated, self-directed and well-organized, with the ability to set goals and manage time and priorities. They are able to work effectively both independently and in groups. They are also highly self-aware and reflective, with skills in self-assessment, and place great importance on their personal and professional integrity.

6. Specialist knowledge of field at study

Comprehensive specialist knowledge of a field of study and professional skills entering work readiness.

7. Investigative Skills

Ability to analyse and synthesize information from a variety of sources.

G.VENKATASWAMY NAIDU COLLEGE, KOVILPATTI.
(Re-Accredited with 'A' Grade by NAAC)
PG and Research Department of Commerce
Curriculum Structure

(For those who joined in June 2023 and after)

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
SEMESTER – I									
	Core - I	P23CO101	Business Finance	7	3	25	75	100	5
	Core - II	P23CO102	Digital Marketing	7	3	25	75	100	5
	Core - III	P23CO103	Banking and Insurance	6	3	25	75	100	4
	Core Elective I A/B	P23CO1E1A	Operations Research	5	3	25	75	100	3
		P23CO1E1B	Security Analysis and Portfolio Management						
	Core Elective II A/B	P23CO1E2A	Strategic Human Resource Management	5	3	25	75	100	3
		P23CO1E2B	Labour Laws						
	Ability Enhancement	P23COAE101	Cyber Security	0	2	-	50	50	2
	NPTEL (Completion)								
Comprehension in Commerce – I (Online Exam)	P23CO1C1	Comprehension in Commerce – I (Online Exam)	0	1	-	50	50	1	
				30				600	24
SEMESTER – II									
	Core - IV	P23CO204	Strategic Cost Management	6	3	25	75	100	5
	Core - V	P23CO205	Corporate Accounting	6	3	25	75	100	5
	Core - VI	P23CO206	Setting up of Business Entities	6	3	25	75	100	4
	Core Elective III A/B	P23CO2E3A	Business Ethics and Corporate Sustainability	4	3	25	75	100	3
		P23CO2E3B	Audit and Due Diligence						

Part II	Core Elective IV A/B	P23CO2E4A	Rural and Agricultural Marketing	4	3	25	75	100	3
		P23CO2E4B	Logistics and Supply Chain Management						
	Skill Enhancement – I	P23CO2SE1	Managerial Communication	4	3	25	75	100	2
	Ability Enhancement	P232AE202	Teaching Skills	0	-	50	-	50	1
	Comprehension in Commerce - II	P23CO2C2	Comprehension in Commerce - II	0	1	-	50	50	1
	Institutional Training	P23CO3IT	Institutional Training/Minor Project	-	-	-	-	-	-
Total				30				700	24

M.Com/Semester – I/Core – I: BUSINESS FINANCE (P23CO101)

Lecture Hours	: 105	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 5
Contact Hours per Semester	: 105		
Contact hours per Week	: 7		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of start-up financing
- To examine cash and inventory management techniques
- To appraise capital budgeting techniques for MNCs.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Explain important finance concepts

CO 2: Estimate risk and determine its impact on return

CO 3: Examine leasing and other sources of finance for start-ups

CO 4: Summarise cash receivable and inventory management techniques

CO 5: Evaluate techniques of long term investment decision incorporating risk factor.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	3	2	2	2	2	3	3	3
CO 2	2	1	1	3	2	3	2	1	3	1
CO 3	3	3	1	2	2	2	2	3	1	1
CO 4	2	2	2	2	2	2	2	3	1	3
CO 5	1	1	2	1	1	1	1	1	1	2
Total Contribution of COs to POs and PSOs	11	10	9	10	9	10	9	11	9	10
Weighted Percentage of COs Contribution to POs and PSOs	73.33	66.67	60	66.67	60	66.67	60	73.3	60	66.67

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(21 Hours)

Introduction to Business Finance and Time value of money

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

Unit II

(21 Hours)

Risk Management

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

Unit III

(21 Hours)

Start-up Financing and Leasing

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

Unit IV

(21 Hours)

Cash, Receivable and Inventory Management

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

Unit V

(21

Hours)

Multi National Capital Budgeting

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

Question pattern: Theory 40%; Problems: 60%

Recommended Text

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

Reference Books

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

Website and e-learning Source

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

M.Com/Semester – I/Core – II: DIGITAL MARKETING (P23CO102)

Lecture Hours	: 105	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 5
Contact Hours per Semester	: 105		
Contact hours per Week	: 7		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game-based marketing.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Explain the dynamics of digital marketing

CO 2: Examine online marketing mix

CO 3: Compare digital media channels

CO 4: Explain online consumer behaviour

CO 5: Analyse social media data.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	2	3	2	3	3	2	3	3
CO 2	1	2	1	2	2	1	1	2	2	1
CO 3	1	2	3	1	2	2	3	2	3	3
CO 4	3	2	2	2	1	1	3	2	2	2
CO 5	2	1	3	1	2	1	1	1	1	1
Total Contribution of COs to POs and PSOs	10	10	11	9	9	9	11	9	11	10
Weighted Percentage of COs Contribution to POs and PSOs	66.67	66.67	73.33	60.00	60	60	73.3	60	73.33	66.67

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(21 Hours)

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - opportunities for digital marketing professionals.

Unit II

Online marketing

(21 Hours)

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III

(21 Hours)

Digital media channels

Digital media channels – Search engine marketing – EPR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.

Unit IV

(21 Hours)

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V

(21 Hours)

Analytics and Gasification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Recommended Text

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

6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Reference Books

1. Vandana Ahuja, (2018) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2019) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2019), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Website and e-learning Source

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

M.Com/Semester – I/Core – III: BANKING AND INSURANCE (P23CO103)

Lecture Hours	: 90	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 4
Contact Hours per Semester	: 90		
Contact hours per Week	: 6		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To understand the evolution of new era banking
- To explore the digital banking techniques
- To analyse the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant regulations
- To analyse risk and its impact in banking and insurance industry.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Relate the transformation in banking from traditional to new age

CO 2: Apply modern techniques of digital banking

CO 3: Evaluate the role of insurance sector

CO 4: Examine the regulatory mechanism

CO 5: Assess risk mitigation strategies

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	2	3	2	3	2	3	3	3
CO 2	1	2	1	2	1	2	2	3	2	1
CO 3	1	2	3	1	2	2	1	1	3	3
CO 4	3	2	2	2	2	1	2	3	1	3
CO 5	2	1	3	1	2	1	2	1	3	1
Total Contribution of COs to POs and PSOs	10	10	11	9	9	9	9	11	12	11
Weighted Percentage of COs Contribution to POs and PSOs	66.67	66.67	73.33	60.00	60	60	60	73.3	80	73.3

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(18 Hours)

Introduction to Banking

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

Unit II

(18 Hours)

Contemporary Developments in Banking

Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT

in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking re imagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III

(18 Hours)

Indian Insurance Market

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

Unit IV

(18 Hours)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

Unit V

(18 Hours)

Risk Management

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

Recommended Text

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Reference Books

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House

Pvt Ltd, Mumbai.

4. Susanne Chishti., & Janos Barberis (2018), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Website and e-learning Source

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

**M.Com/Semester – I/Core Elective I A –: OPERATIONS RESEARCH
(P23CO1E1A)**

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 75		
Contact hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To outline the fundamentals of Operations Research
- To use OR models for problem solving
- To examine the role of sequencing and game theory
- To design and apply network analysis
- To apply modelling techniques.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Apply Linear Programming

CO 2: Identify models for problem solving

CO 3: Apply sequencing and game theory

CO 4: Apply network analysis to enhance effectiveness

CO 5: Examine the models for decision making

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	2	3	2	3	3	2	3	3
CO 2	1	2	1	2	2	2	2	1	2	1
CO 3	1	2	3	1	2	2	1	3	2	2
CO 4	3	2	2	2	1	1	2	1	2	1
CO 5	2	1	3	1	2	1	1	3	2	2
Total Contribution of COs to POs and PSOs	10	10	11	9	9	9	9	10	11	9
Weighted Percentage of COs Contribution to POs and PSOs	66.67	66.67	73.33	60.00	60	60	60	66.67	73.33	60

0 – No Correlation **1 – Weak,** **2- Moderate,** **3- Strong**

Course Content

Unit I (15 Hours)

Introduction and Linear Programming Problem

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

Unit II (15 Hours)

Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation

Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

Unit III

(15 Hours)

Sequencing and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies ($2 \times n$ games, $m \times 2$ games) – Graphical method ($2 \times n$, $m \times 2$ games).

Unit IV

(15 Hours)

Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

Unit V

(15 Hours)

Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Recommended Text

1. Gupta P.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2019) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2019) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP)

Reference Books

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

Website and e-learning Source

1. <https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queuing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>

**M.Com/Semester – I/Core Elective I B –: Security Analysis and Portfolio
Management (P23CO1E1B)**

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 75		
Contact hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

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

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Examine investment options and structure a portfolio

CO 2: Assess the value of Equity Shares, Preference Shares and Bonds

CO 3: Examine stock performance through fundamental and technical analysis

CO 4: Examine the various Portfolio Theories.

CO 5: Evaluate the portfolio performance.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	2	3	3	3	3	2	3	2	3
CO 2	3	3	2	3	2	2	1	2	3	1
CO 3	3	3	3	3	1	1	3	1	1	2
CO 4	2	2	2	2	2	2	2	1	2	1
CO 5	3	3	3	3	3	3	3	2	1	3
Total Contribution of COs to POs and PSOs	14	13	13	14	11	11	11	9	9	10
Weighted Percentage of COs Contribution to POs and PSOs	93.33	86.67	86.67	93.33	73.33	73.33	73.33	60.0	60.0	66.7

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(15 Hours)

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

Unit II

(15 Hours)

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

Unit III

(15 Hours)

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

Unit IV

(15 Hours)

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

Unit V

(15 Hours)

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Recommended Text

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

Reference Books

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2019), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai

3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi.

Website and e-learning Source

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

**M.Com/Semester – I/Core Elective II A – : STRATEGIC HUMAN
RESOURCE MANAGEMENT (P23CO1E2A)**

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 75		
Contact hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

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

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Recall the fundamentals of strategic Human Resource Management

CO 2: Examine the conceptual framework of strategic Human Resource Management

CO 3: Apply the knowledge of various strategies in Human Resource Management in the corporate arena

CO 4: Illustrate drafting of HR policies

CO 5: Analyse the latest trend in the strategic Human Resource Management

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	1	3	1	2	3	2	3	3	2	3
CO 2	3	2	2	3	2	3	1	3	3	2
CO 3	2	2	3	1	1	1	2	1	2	2
CO 4	2	3	2	2	1	2	1	1	2	2
CO 5	3	2	1	2	2	1	3	1	2	3
Total Contribution of COs to POs and PSOs	11	12	9	10	9	9	10	9	11	12
Weighted Percentage of COs Contribution to POs and PSOs	73.3	80.0	60.0	66.7	60.0	60.0	66.7	60	73.33	80

Strong - 3

Medium – 2

Low – 1

Course Content

Unit I

(15 Hours)

Introduction to SHRM

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

Unit II

(15 Hours)

Models of SHRM

Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance.

Unit III

(15 Hours)

Strategic Planning and Compensation

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance

Unit IV

(15 Hours)

Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

Unit V

(15 Hours)

Latest trends in Strategic HRM

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Recommended Text

1. Mathur, SP Strategic Human Resource Management 1st Edition 2018, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2018), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2018), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

Reference Books

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

Website and e-learning Source

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

M.Com/Semester – I/Core Elective II B –: LABOUR LAWS (P23CO1E2B)

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 75		
Contact hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

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

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Recall the basic labour legislations pertaining to Trade Unions

CO 2: Explain various provisions of the Factory's Act and Equal Remuneration Act

CO 3: Assess provisions relating to the workmen's compensations and state insurance

CO 4: Examine provisions relating to payment of wages and minimum wages

CO 5: Explain the provisions of provident fund, gratuity and bonus schemes.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	2	3	2	3	2	3	3	1
CO 2	2	1	1	2	2	2	3	2	3	3
CO 3	3	2	3	1	3	1	2	3	1	2
CO 4	2	1	1	2	1	1	2	3	1	2
CO 5	1	3	3	1	2	3	1	1	3	1
Total Contribution of COs to POs and PSOs	11	10	10	9	10	10	10	12	11	9
Weighted Percentage of COs Contribution to POs and PSOs	73.33	66.67	66.67	60	66.67	66.67	66.67	80	73.33	60

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(15 Hours)

Introduction and the Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

Unit II

(15 Hours)

The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

Unit III

(15 Hours)

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

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

Unit IV

(15 Hours)

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

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

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

Unit V

(15 Hours)

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

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

Recommended Text

1. Mishra S.N. (2018), "Labour & Industrial Laws", 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), "Industrial Relations and Labour Laws", 8th Edition., Vikas Publishing, New Delhi

3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Reference Books

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

Website and e-learning Source

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

M.Com/Semester – II/Core – IV: STRATEGIC COST MANAGEMENT (P23CO204)

Lecture Hours	: 90	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 5
Contact Hours per Semester	: 90		
Contact hours per Week	: 6		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- ✓ To analyse the aspects of strategic and quality control management
- ✓ To analyse and select cost control techniques
- ✓ To apply activity-based costing for decision making
- ✓ To utilise transfer pricing methods in cost determination
- ✓ To apply cost management techniques in various sectors

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Explain strategic cost management and QC

CO 2: Choose the appropriate technique for cost control

CO 3: Make use of activity-based costing in practice

CO 4: Choose transfer pricing methods

CO 5: Construct cost structure for Agriculture and IT sector.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	2	3	2	3	2	2	2	1
CO 2	1	2	1	2	2	2	2	2	3	2
CO 3	1	2	3	1	2	2	1	3	3	3
CO 4	3	2	2	2	1	1	2	2	2	1
CO 5	2	1	3	1	2	1	2	1	1	3
Total Contribution of COs to POs and PSOs	10	10	11	9	9	9	9	10	11	10
Weighted Percentage of COs Contribution to POs and PSOs	66.67	66.67	73.33	60.00	60	60	60	66.67	73.33	66.67

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(18 Hours)

Introduction to Strategic Cost Management

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

Unit II

(18 Hours)

Cost Control and Reduction

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

Unit III

(18 Hours)

Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV

(18 Hours)

Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – **Practical Problems.**

Unit V

(18 Hours)

Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – **Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.**

Recommended Text

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

Reference Books

1. John K Shank and Vijay Govindarajan (2018), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2019), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Website and e-learning Source

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

M.Com/Semester – II/Core – V: CORPORATE ACCOUNTING (P23CO205)

Lecture Hours	: 90	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 5
Contact Hours per Semester	: 90		
Contact hours per Week	: 6		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To understand the accounting treatment for issue of shares
- To determine profits for fire and marine insurance
- To prepare consolidated financial statements
- To account for price level changes
- To adopt financial reporting standards

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Determine profit and financial position by preparing Financial Statements of companies as per schedule III of Companies Act, 2013

CO 2: Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.

CO 3: Determine the overall profitability and financial position by preparing Consolidated Financial Statements of Holding Companies in accordance with AS21.

CO 4: Analyse contemporary accounting methods

CO 5: Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs Cos	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	3	2	3	2	2	1	3	3
CO 2	3	3	2	3	2	2	2	2	2	3
CO 3	3	3	2	2	2	2	1	2	2	3
CO 4	3	2	2	1	1	2	2	3	1	3
CO 5	2	3	1	1	1	1	2	2	2	3
Total Contribution of COs to POs and PSOs	14	14	10	9	9	9	9	10	10	15
Weighted Percentage of COs Contribution to POs and PSOs	93.3	93.3	66.7	60.0	60	60	60	66.7	66.7	100.0

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(18 Hours)

Issue of Shares and Final Accounts of Companies

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

Unit II

(18 Hours)

Insurance Company Accounts

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

Unit III

(18 Hours)

Consolidated financial statements

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

Unit IV

(18 Hours)

Contemporary Accounting Methods

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

Unit V

(18 Hours)

Financial reporting

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

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

Recommended Text

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

Reference Books

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

Website and e-learning Source

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

M.Com/Semester – II/Core – VI: SETTING UP OF BUSINESS ENTITIES
(P23CO206)

Lecture Hours	: 90	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 4
Contact Hours per Semester	: 90		
Contact hours per Week	: 6		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To understand the start-up landscape and its financing
- To analyse the formation and registration of company
- To outline the concept of LLP and business collaboration
- To understand the procedure for obtaining registration and license
- To create awareness about the legal compliances governing business entities.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Compare the various avenues of acquiring finance to setup a business entity

CO 2: Recall the legal requirements for Section 8 Company

CO 3: Examine the proceedings for LLP and joint venture

CO 4: Analyse the registration and licensing procedure

CO 5: Examine the compliance of regulatory framework

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs Cos	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	2	3	2	1	2	2	2	3	3	2
CO 2	3	2	3	1	3	1	3	2	2	1
CO 3	2	3	2	2	2	2	1	1	1	3
CO 4	2	2	2	3	1	1	2	2	2	2
CO 5	1	2	2	3	2	3	1	3	3	3
Total Contribution of COs to POs and PSOs	10	12	11	10	10	9	9	11	11	10
Weighted Percentage of COs Contribution to POs and PSOs	66.7	80.0	73.3	66.7	66.7	60.0	60	73.33	73.33	66.67

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(18 Hours)

Start-ups in India

Types of business organisations – Factors governing selection of an organisation - Start-ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Start-ups in India.

Unit II

(18 Hours)

Not-for-Profit Organisations

Formation and registration of NGOs – Company – Definition – Features – Exemptions – Requirements of (Section 8) Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III

(18 Hours)

Limited Liability Partnership and Joint Venture

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

Unit IV

(18 Hours)

Registration and Licenses

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

Unit V

(18 Hours)

Environmental Legislations in India

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

Recommended Text

1. Kailash Thakur, (2017) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2019), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai

4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Reference Books

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2018) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA 5.
5. Daniel Sitarz, (2019) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Website and e-learning Source

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

**M.Com/Semester – II/Core Elective III A –: BUSINESS ETHICS AND
CORPORATE SUSTAINABILITY (P23CO2E3A)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 3
Contact Hours per Semester	: 60		
Contact hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

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

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Apply the concepts of business ethics in practice

CO 2: Demonstrate ethical decision making by applying various theories

CO 3: Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection

CO 4: Explain the concepts of corporate sustainability

CO 5: Construct reports disclosing sustainability information

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs Cos	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	2	2	3	3	3	3	2	2	2
CO 2	2	3	2	2	2	2	2	3	3	1
CO 3	2	3	3	2	2	1	2	3	2	2
CO 4	2	1	2	2	2	1	2	3	1	3
CO 5	2	2	3	2	1	2	1	3	2	2
Total Contribution of COs to POs and PSOs	11	11	12	11	10	9	10	14	10	10
Weighted Percentage of COs Contribution to POs and PSOs	73.33	73.33	80.00	73.33	66.67	60	66.67	93.3	66.7	66.7

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

(12 Hours)

Introduction to Business Ethics

Business Ethics - Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues

Unit II

(12 Hours)

Ethical Theories

Ethical Decision Making - Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of

Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III

(12 Hours)

Moral Issues in Business

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

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

Finance - Fairness' and efficiency in Financial Market – Greenmail - Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

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

Unit IV

(12 Hours)

Corporate Sustainability

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

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

Unit V

(12 Hours)

Sustainability Reporting

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

Recommended Text

1. Muraleedharan K P and Satheesh E K (2021), “Fernando's Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2019), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Reference Books

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2018), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2019), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

Website and e-learning Source

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

M.Com/Semester – II/ Core Elective III B –: AUDIT AND DUE DILIGENCE
(P23CO2E3B)

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 60		
Contact hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- ❖ To understand different types of audit
- ❖ To gain knowledge on secretarial audit
- ❖ To understand the basics of due diligence
- ❖ To analyse different types of due diligence
- ❖ To understand due diligence for take overs and due diligence report

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Compare different types of audit

CO 2: Assess the provisions relating to secretarial audit

CO 3: Recall the basics of due diligence

CO 4: Explain the various types of due diligence

CO 5: Examine due diligence for take overs and prepare due diligence report

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	3	3	3	3	2	3	3	2
CO 2	2	2	2	2	2	2	3	3	3	2
CO 3	2	2	1	1	1	2	2	2	2	3
CO 4	1	2	2	2	2	1	1	3	2	2
CO 5	2	3	3	1	1	1	1	3	3	2
Total Contribution of COs to POs and PSOs	10	12	11	9	9	9	9	14	13	11
Weighted Percentage of COs Contribution to POs and PSOs	66.7	80.0	73.33	60	60	60	60	93.33	86.67	73.33

0 – No Correlation **1 – Weak,** **2- Moderate,** **3- Strong**

Course Content

Unit I

Introduction to Audit

(12 Hours)

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

Unit II

Secretarial Audit

(12 Hours)

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

Unit III

Introduction to Due Diligence

(12 Hours)

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

Unit IV

Types of Due Diligence

(12 Hours)

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

Unit V

(12 Hours)

Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Recommended Text

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

Reference Books

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

Website and e-learning Source

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

**M.Com/Semester – II/Core Elective IV A – : RURAL AND
AGRICULTURAL MARKETING (P23CO2E4A)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 60		
Contact hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- ❖ To understand the concepts of rural marketing and its environments.
- ❖ To understand the buying behaviour of rural consumers
- ❖ To gain knowledge on strategies relating to rural product, branding, packaging, etc.
- ❖ To analyse the functioning of food processing industry including distribution and promotion in the rural market.
- ❖ To understand the principles and functioning of cooperative marketing

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Recall the concepts of rural marketing

CO 2: Analyse the buying behaviours of rural consumers

CO 3: Appraise the strategies relating to rural product, branding, packaging, etc.

CO 4: Construct distribution and promotional mix in the rural market relating to food processing industry

CO 5: Explain the principles and functioning of cooperative marketing

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	2	3	3	2	2	2	3	3	3	3
CO 2	3	3	3	2	3	3	2	2	2	2
CO 3	2	3	3	2	2	2	2	2	1	2
CO 4	3	3	3	1	1	2	2	2	1	2
CO 5	3	2	3	2	1	2	3	1	2	1
Total Contribution of COs to POs and PSOs	13	14	15	9	9	11	12	10	9	10
Weighted Percentage of COs Contribution to POs and PSOs	86.67	93.33	100	60	60	73.33	80	66.67	60	66.67

0 – No Correlation **1 – Weak,** **2- Moderate,** **3- Strong**

Course Content

Unit I

Introduction to Rural marketing

(12 Hours)

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs. Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

Unit II

Rural buyer behaviour

(12 Hours)

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

Unit III

Rural product strategy and pricing

(12 Hours)

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

Unit IV

Food processing industry infrastructure in India

(12 Hours)

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

Unit V

Cooperative marketing

(12 Hours)

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

Recommended Text

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

Reference Books

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

Website and e-learning Source

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

**M.Com/Semester – II/Core Elective IV B – : LOGISTICS AND SUPPLY CHAIN
MANAGEMENT (P23CO2E4B)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 3
Contact Hours per Semester	: 60		
Contact hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- ❖ To identify the primary differences between logistics and supply chain management
- ❖ To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- ❖ To evaluate the management components of supply chain management
- ❖ To analyse the tools and techniques applied in implementing supply chain management.
- ❖ To create awareness about the professional opportunities in supply chain management.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: Recall the concepts and features of SCM

CO 2: Summarise global and Indian perspectives of SCM

CO3: Examine changing logistics environment pertaining to materials management, warehousing and distribution

CO 4: Explain strategic warehousing for SCM including global level

CO 5: Outline the role of internet in SCM

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	3	2	3	2	3	3	3	3
CO 2	3	3	2	3	1	2	2	2	3	3
CO 3	3	3	2	2	2	2	1	3	3	3
CO 4	3	2	2	1	2	2	2	2	1	2
CO 5	2	3	1	1	1	1	2	3	1	1
Total Contribution of COs to POs and PSOs	14	14	10	9	9	9	10	13	11	12
Weighted Percentage of COs Contribution to POs and PSOs	93.33	93.33	66.67	60	60	60	66.67	86.6	73.3	80

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

Supply Chain Management

(12 Hours)

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

Unit II

Global perspectives

(12 Hours)

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit III

Framework of Logistics

(12 Hours)

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

Unit IV

SCM-Warehousing

(12 Hours)

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

Unit V

SCM-Plan

(12 Hours)

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

Recommended Text

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

Reference Books

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

Website and e-learning Source

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

**M.Com/Semester – II/Skill Enhancement I: Managerial Communication
(P23CO2S1)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credits	: 2
Contact Hours per Semester	: 60		
Contact hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- To develop all forms of communication skills of the students.
- To enable them to conduct well in any business process without any communication barrier.
- To understanding the principles and techniques of managerial communication.
- To gain knowledge about various types of communication.

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

CO 1: define the overview of managerial communication

CO 2: explain the process of oral and written and group communication

CO 3: examine the role of participants in group discussion.

CO 4: develop the letter writing and report writing skills of the learners.

CO 5: evaluate the group methodology and managerial communication effectiveness.

CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	POs							PSOs		
	1	2	3	4	5	6	7	1	2	3
CO 1	3	3	3	2	3	2	2	3	1	3
CO 2	3	3	2	3	2	2	2	2	2	2
CO 3	3	3	2	2	2	2	2	2	2	2
CO 4	3	2	2	1	1	2	1	2	3	1
CO 5	2	3	1	1	1	1	2	3	2	2
Total Contribution of COs to POs and PSOs	14	14	10	9	9	9	9	12	10	10
Weighted Percentage of COs Contribution to POs and PSOs	93.3	93.3	66.7	60.0	60	60	60	80.0	66.7	66.7

0 – No Correlation

1 – Weak,

2- Moderate,

3- Strong

Course Content

Unit I

Introduction

(12 Hours)

Meaning and Definition of communication, Role, Classification, Purpose of communication, Communication Process, Characteristics of successful communication, Importance of communication in management, Roles of a Manager, Overcoming Communication Barriers, Effectiveness in Managerial Communication

Unit II

Oral and Written Communication

(12 Hours)

Oral Communication: Meaning, Principles of successful oral communication, Barriers to communication, Modes of Oral Communication. **Written Communication:** Purpose of writing, Clarity

in writing, Principles of effective writing, 3X3 writing process for business communication: Pre writing, Writing, Revising, Specific writing features, Coherence, Electronic writing process.

Unit III

Group Communication

(12 Hours)

Group Discussion: Methodology of Group, Role of participants in Group Discussions, Characteristics of Effective Groups, Group Decision Making, Group Conflict, Meetings: Planning meetings, objectives, participants, timing, venue of meetings, teleconferencing, videoconferencing. Meeting Documentation: Notice, Agenda, and Resolution and Minutes.

Unit IV

Business Letters and Reports

(12 Hours)

Introduction to business letters, Types of Business Letters, Writing routine and persuasive letters, Positive and Negative messages. Writing Reports: Purpose, Kinds and Objectives of reports, Preparing reports, short and long reports. Writing Proposals: Structure and preparation, Writing memos.

Unit V

Presentation and Negotiation skills

(12 Hours)

Presentation skills: Meaning, Elements of presentation, Designing and Delivering Business Presentations, Advanced Visual Support for managers. **Negotiation skills:** Meaning, Nature and need for negotiation, Factors affecting negotiation, Stages of negotiation process, Negotiation strategies.

Reference Books

1. Pillai R.S.N. and Bagavathi V. (2012), "Commercial Correspondence and Office Management", New Delhi: S.Chand & Co Ltd, Fifth Edition.
2. Chopra R.K. (2010), "Office Management", Mumbai: Himalaya Publishing House, Seventh Edition.
3. Ramesh M.S. and Pattansheti C.C. (2011), "Effective Business English and Correspondence", New Delhi: S.Chand & Co., Twentieth Edition.
4. Rajendra Pal and Korlahalli J.S. (2010), "Essentials of Business Communication", New Delhi: Sultan Chand & Sons, Seventh Edition.
5. Shukla M.C. and Gulshan S.S. (2010), "Office Organisation and Management", New Delhi: S.Chand & Co. Ltd., First Edition.
6. Tandon B.N. (2011), "Manual of Office Organisation and Management", New Delhi: S.Chand & Co. Ltd., Second Edition.

Website References

1. <http://www.bdu.ac.in/cde/docs/ebooks/mba/I/P16MBA2%20%20MANAGERIAL%20COMMUNICATION.pdf>
2. https://www.researchgate.net/publication/284732193_STUDIES_ON_MANAGERIAL_COMMUNICATION_A_BIBLIOGRAPHY
3. <http://networketiquette.net/>
4. <https://public.wsu.edu/~brians/errors/>
5. http://users3.ev1.net/~pamthompson/body_language.htm