

**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS  
COLLEGE FOR WOMEN (Autonomous)**

Thanjavur -613 007, Tamil Nadu, India.

Affiliated to Bharathidasan University  
Re-Accredited by NAAC with 'B' Grade



**CBCS & OBE**  
Scheme of Instruction and Syllabus for  
**M.Com**

**(I to IV Semester)**

**Effective from 2022 - 2023 onwards**

**PG & RESEARCH DEPARTMENT  
OF COMMERCE**



**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS COLLEGE  
FOR WOMEN (AUTONOMOUS)  
PG & RESEARCH DEPARTMENT OF COMMERCE**

**VISION**

To develop the women students into emancipated and empowered citizens, participating in the process of nation building with professional competence and confidence.

**MISSION**

- To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs
- To introduce professional courses, short-term, long-term and need based
- To adopt latest educational technology such as use of computer, internet etc.
- To provide quality education for preparing students to compete with the global scenario.
- To prepare students to face challenges in life.
- To provide a platform for nurturing the spirit of entrepreneurship.
- To instill discipline amongst the student.



**PROGRAM OUTCOME (PO)**

**PO 1:** Capability to execute comprehensive knowledge and understanding in key areas of commerce.

**PO 2:** Demonstrate extensive and coherent knowledge of commerce and its applications in real business world.

**PO 3:** Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyze and assess these problems using appropriate methodologies.

**PO 4:** Develop skills for analysing of the business data, application of relevant analysis, and problem solving in functional areas such as marketing, finance, business strategy, human resources etc.

**PO 5:** Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

**PO 6:** Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyze problems and issues and solve complex problems with well-defined solutions.

**PO 7:** Fulfill one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits.

**PO 8:** Ability to develop managerial knowledge and tactical dexterity, with a broader skill set and encouraging to seek out audacious, innovative solutions for today's business.

**PO 9:** Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic.



**PO 10:** Acquire comprehensive knowledge and skills making the learners fit for employment.

**PO 11:** Capability of self-paced and self-motivated learning aimed at personal development and for improving knowledge and skill development in key areas of commerce.

**PO 12:** Provide good value systems leading to high ethical and moral conduct in society at large.

### **Outcome Based Education (OBE)**

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications such as a Master's Degree programmes are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses within a programme

***COPPO Mapping:*** Programme Outcomes (POs) explain the Knowledge, Skills and Attitude that the students are expected to attain upon graduation. Course Outcomes (COs) outline the course specifications to be acquired by students. COs are the statements of Knowledge/ Skills/ Attitude that students are expected to know, understand and perform, as a result from their learning experiences. The COs are mapped to at least one of the POs. When designing the COs, faculty handling the course should map their COs to the appropriate PO in order to ensure that all POs are delivered throughout the period of study. The various correlation levels for the measurement of COs and POs mapping is measured in four scale: “-“ is No Correlation, 1 is Low, 2 is Moderate and 3 is high Correlation. The questions are framed in such a way that it should satisfy Bloom's Taxonomy, wherein each question is mapped to the appropriate course outcome of the respective course, which is evaluated based on the set attainment levels by the department.

***Assessment and Attainment:*** Assessment methods are categorized into two as direct method and *indirect method* to assess COs and POs. CO assessment methods are employed Direct assessment method and indirect assessment method are considered for 80% and 20% weightages respectively. The indirect method done through surveys from the stakeholders (Alumni, Parents and Employers) to reflect their views on student's learning after 2 or 3 years of graduation.

Course End Analysis (CEA) is *direct method* and is a technique to measure the attainment of COs and POs directly from levels of internal components. The direct methods display the student knowledge and skills from their performance in the continuous internal assessment tests, semester examinations and supporting activities such as seminars, assignments, case study, group discussion, quiz, etc.





### Number of Courses, Instruction hours and Credits

Course	Course Title	No. of Courses	Instruction Hours	Credits
Part III	Core Course (Theory 14)	14	88	67
Part III	Major Based Elective	3	18	12
Part III	Non Major Elective	2	08	6
Part III	Project work	1	6	5
	<b>Total</b>	<b>20</b>	<b>120</b>	<b>90</b>
	<b>ECC 1,2,3</b>	<b>3</b>	<b>-</b>	<b>10</b>

### SEMESTER – WISE COURSE STRUCTURE

Semester	Course	Total Courses	Ins.Hr /week	Credit
I	CC1, CC2, CC3, CC4, MBE1	5	30	24
II	CC5, CC6, CC7, CC8, NME1	5	30	22
III	CC9, CC10, CC11, MBE2, NME2	5	30	22
IV	CC12, CC13, CC14, MBE3, PW	5	30	22
	<b>TOTAL</b>	<b>20</b>	<b>120</b>	<b>90</b>

\* Practical Instruction hrs. for the subsequent, end semester practical examination.

### COURSE CATEGORIES

**Part-III** : Core Course (Theory, Major Based Electives), Project work

1. **CC**: Core Course: Major Course Works in PG Commerce Programme
2. **MBE**: Major Based Elective: Sub Fields of Commerce
3. **NME**: Non Major Elective: Courses other than Commerce
3. **PW**: Project work



### Internship-External

External Internship can be executed under the supervision of internship coordinator / guide. Two credits will be offered on the successful completion of the internship. It can be undertaken during the summer vacation of the II semester. It is of two week duration. The students can pursue their internship in any Institution / industry /Education Institution/ Business House / Consultancies / other Government / Private / Non Governmental Organizations etc., related to the programme.

The internship fetches 100 marks to the students. 50 marks will be awarded to the report submitted by the students after internship. Another 50 marks will be allotted for viva-voce examination.

### Internship-Internal

All the procedures are a same as the External Internship, The department faculty will act as a guide. However the students who opt for interdisciplinary area can work under an external guide with prior permission from the department.



### Field Work

The students will go for an industrial visit / field work focusing on career opportunities / in the field of commerce. On the basis of that, each student has to submit an industrial visit report / field work containing (a) objective, schedule, a bonafide certificate for the field work / industrial visit carried out and (b) Comprehensive report with field photographs. Totally 100 marks will be awarded by internal guide based on the significance of the study and the report.

**ECC : Extra Credit Course:** Courses are offered aiming to impart value added/career oriented courses by which students can gain extra credits.

**A) SS-Self Study:** Value added courses which are offered as an optional paper to gain extra credits. Students have to prepare this course by on their own effort and attend the examinations to secure credit.

**(B) MOOCs:** According to the guidelines of UGC, the students are encouraged to avail this option by enrolling themselves in the MOOCs provided by various portals such as SWAYAM, NPTEL, etc. **Our college is recognized as a local chapter for NPTEL. Mentor-Mentee system would be followed.**

**(C) Add on Course:** Each department would offer a **Certificate Course** with 10-20 contact hrs (after regular class hrs). Interested students can undertake any course offer by the departments (both UG and PG). The course is conducted by the Head / course coordinator using either internal or external staff / experts as per the requirement.

### Continuous Internal Assessment System

	Maximum	Components			Passing Minimum (50 %)
		Attendance	CIA	Seminar / Assignment	
Theory	25	05	15	05	13
Practical	40	05	15	20 (Model Practical)	20



## Question Pattern

	Part A	Part B	Part C
Semester Exam: Theory (75)	20 X 1=20 (Answer All)	5 X 5= 25 (Internal choice)	3 X10 =30 (Open choice)
Semester Exam: Practical (60)	4X10 = 40*	10+10 (Viva + Record)	-
ECC (100)	20x2=40 (Answer All)	5x6=30 (Internal Choice)	3x10=30 (Open Choice)
CIA Exam: Theory	10 X 1=10 (Answer All)	4 X 5= 20 (Internal choice)	2 X10 =20(Open choice)



## Question Allocation and Blooms Taxonomy for (Direct) Assessment

BL	No. Of Questions (Sections)			Total Marks	% of Marks
	A	B	C		
I. Remembering	12	4	2	12	50
II. Understanding	08			48	
III. Applying	-	4	2	20	33
IV. Analyzing	-			20	
V. Evaluating	-	2	1	10	17
VI. Creating	-			10	
<b>Total Questions</b>	<b>20</b>	<b>10</b>	<b>5</b>	<b>120</b>	<b>100</b>

### QUESTION BLUE PRINT (75 Marks)

Q.No	Unit	Blooms Level
<b>Part A</b>		
1	1	Remembering I / Understanding II
2	1	Remembering I / Understanding II
3	1	Remembering I / Understanding II
4	1	Remembering I / Understanding II
5	II	Remembering I / Understanding II
6	II	Remembering I / Understanding II
7	II	Remembering I / Understanding II
8	II	Remembering I / Understanding II
9	III	Remembering I / Understanding II
10	III	Remembering I / Understanding II
11	III	Remembering I / Understanding II
12	III	Remembering I / Understanding II
13	IV	Remembering I / Understanding II
14	IV	Remembering I / Understanding II
15	IV	Remembering I / Understanding II
16	IV	Remembering I / Understanding II
17	V	Remembering I / Understanding II
18	V	Remembering I / Understanding II
19	V	Remembering I / Understanding II
20	V	Remembering I / Understanding II
<b>Part B</b>		
21 (a)	1	Remembering I / Understanding II
(b)	1	Remembering I / Understanding II
22 (a)	II	Remembering I / Understanding II



(b)	II	Remembering I / Understanding II
23 (a)	III	Applying III / Analyzing IV
(b)	III	Applying III / Analyzing IV
24 (a)	IV	Applying III / Analyzing IV
(b)	IV	Applying III / Analyzing IV
25 (a)	V	Creating V / Evaluating V I
(b)	V	Creating V / Evaluating V I
<b>Part C</b>		
26	I	Remembering I / Understanding II
27	II	Remembering I / Understanding II
28	III	Applying III / Analyzing IV
29	IV	Applying III / Analyzing IV
30	V	Creating V / Evaluating V I

**Teaching Methodology Adopted:**

Student centric teaching methodologies are incorporated in order to enhance the learning efficiency and to ensure the dissemination of knowledge among students effectively. At least 20 % ICT enabled classes would be held for all courses offered by the Department.

As a member of the Board of Studies, all the faculty members were actively involved in the framing of the curriculum towards attaining the vision and mission of the Department. Each faculty is provided with the required knowledge and support directing towards the holistic development of the Institution.



IV. Programme Structure

M.Com Programme CBCS Structure with OBE (for the candidates admitted from 2022-23 onwards)

SEM	COURSE	SUBJECT CODE	TITLE OF THE PAPER	INSTRUCTION HOURS	NO.OF CREDITS	EXAM HOURS	MARKS		TOTAL
							IA	EA	
I	CC 1	22KP1CO01	Advanced Financial Management	6	5	3	25	75	100
	CC 2	22KP1CO02	Quantitative Techniques	6	5	3	25	75	100
	CC 3	22KP1CO03	International Business	6	5	3	25	75	100
	CC4	22KP1CO04	Enterprise Resource Planning	6	5	3	25	75	100
	MBE1	22KP1COELCO1:1	Managerial Economics	6	4	3	25	75	100
22KP1COELCO1:2		Financial derivatives							
<b>Total</b>				<b>30</b>	<b>24</b>				<b>500</b>
II	CC 5	22KP2CO05	Accounting for Management	7	5	3	25	75	100
	CC 6	22KP2CO06	Applied Costing	7	5	3	25	75	100
	CC 7	22KP2CO07	Financial Market and Institutions	6	5	3	25	75	100
	CC 8	22KP2CO08	Management Information System	6	4	3	25	75	100
	NME1	22KP2COELO1	Consumer Rights and Education	4	3	3	25	75	100
	ECC1	22KP2ECCCO1:1	Global Marketing Management	-	3	3			100
		22KP2ECCCO1:2	MOOC (Value added)*						
	ECC2	22KP2ECCCO2	Digital Marketing (Add on course)*	-	4	-	-	-	-
<b>Total</b>				<b>30</b>	<b>22</b>				<b>500</b>
III	CC 9	22KP3CO09	Advanced Corporate Accounting	7	5	3	25	75	100
	CC 10	22KP3CO10	Business Research Methods	7	5	3	25	75	100
	CC 11	22KP3CO11P	Computerised Accounting - Practicals	6	5	3	40	60	100
	MBE2	22KP3COELCO2:1	Indirect Tax	6	4	3	25	75	100
		22KP3COELCO2:2	Strategic Management						
	NME2	22KP3COELO2	E-commerce	4	3	3	25	75	100
ECC3	22KP3ECCCO3:1	Consumer Behaviour	-	3	3	-	-	100	
	22KP3ECCCO3:2	MOOC (Value added)*							
<b>Total</b>				<b>30</b>	<b>22</b>	-	-	-	<b>500</b>





IV	CC 12	22KP4CO12	Income Tax, Law & Practice	6	5	3	25	75	100
	CC 13	22KP4CO13	Security Analysis and Portfolio Management	6	4	3	25	75	100
	CC 14	22KP4CO14	Corporate Social Responsibility	6	4	3	25	75	100
	X MBE3	22KP4COELCO3:1	Human Resource Management	6	4	3	25	75	100
	+	22KP4COELCO3:2	Total Quality Management						
PW	22KP4CO15PW	Project work	6	5	-	-	100	100	
<b>Total</b>				<b>30</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>Grand Total</b>				<b>120</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2000</b>

### Electives

#### M.COM - List of Elective Courses 2022-2023

<i>Semester I</i>	Major Based Elective I	Code
MBE1	Managerial Economics	22KP1COELCO1:1
	Financial derivatives	22KP1COELCO1:2
<i>Semester III</i>	Major Based Elective II	
MBE2	Indirect Tax	22KP3COELCO4:1
	Strategic Management	22KP3COELCO4:2
<i>Semester IV</i>	Major Based Elective III	
MBE3	Human Resource Management	22KP3COELCO3:1
	Total Quality Management	22KP3COELCO3:2

Add-on Course: Semester II : Digital Marketing



Post Graduate Programmes - Non Major Elective (NME)

Course Works: 2022-23 Onwards

Non Major Elective (NME 1) - Semester II

Sl. No	Course Title	Code	Department
1	தவின்கலைகள்	22KP2TELO1	Tamil
2	English Grammar And Usage - I	22KP2EEO1	English
3	Indian Archaeology	22KP2HELO1	History
4	Agricultural Economics	22KP2ECELO1	Economics
5	Numerical Methods and Operational Research	22KP2MELO1	Mathematics
6	Astro Physics	22KP2PELO1	Physics
7	Health Chemistry	22KP2CHELO1	Chemistry
8	Herbal Technology	22KP2BELO1	Botany
9	Apiculture	22KP2ZELO1	Zoology
10	Environmental Geography	22KP2GELO1	Geography
11	Vital Statistics	22KP2SELO1	Statistics
12	Network Communication	22KP2CSELO1	Computer Sci
13	Consumer Rights and Education	22KP2COELO1	Commerce

Non Major Elective (NME 2) - Semester III

Sl. NO	Course Title	Code	Department
1	ஊடகம் சார் படைப்பாக்கம்	22KP3TELO2	Tamil
2	English Grammar And Usage - II	22KP3EEO2	English
3	Women Studies	22KP3HELO2	History
4	Economics For Competitive Examinations	22KP3ECELO2	Economics
5	Optimization Techniques	22KP3MELO2	Mathematics
6	Ultrasonics	22KP3PELO2	Physics
7	Pollution and its control Measures	22KP3CHELO2	Chemistry
8	Mushroom Cultivation	22KP3BELO2	Botany
9	Public Health of hygiene	22KP3ZELO2	Zoology
10	Geography of Tourism	22KP3GELO2	Geography
11	Survival Analysis	22KP3SELO2	Statistics
12	Desktop Publishing	22KP3CSELO2	Computer Sci
13	E-Commerce	22KP3COELO2	Commerce





**M.Com - Distribution of Credits and Hours**  
(for candidates admitted from 2022-2023 onwards)

<b>Core Course (CC)</b>			
<b>Course</b>	<b>Sem.</b>	<b>Hrs.</b>	<b>Credit</b>
I	I	6	5
II	I	6	5
III	I	6	5
IV	I	6	5
V	II	7	5
VI	II	7	5
VII	II	6	5
VIII	II	6	4
IX	III	7	5
X	III	7	5
XI	III	6	5
XII	IV	6	5
XIII	IV	6	4
XIV	IV	6	4
XV (project work)	IV	6	5
<b>Total</b>	-	<b>94</b>	<b>72</b>

**Major Based Elective Course (MBE)**

<b>Course</b>	<b>Sem.</b>	<b>Hrs.</b>	<b>Credit</b>
I	I	6	4
II	III	6	4
III	IV	6	4
<b>Total</b>		<b>18</b>	<b>12</b>

**Non-Major Elective Course (NME)**

<b>Course</b>	<b>Sem.</b>	<b>Hrs.</b>	<b>Credit</b>
I	II	4	3
II	III	4	3
<b>Total</b>		<b>08</b>	<b>06</b>

Total Credits – 90  
 Total Hours – 120  
**Self Study Courses/MOOCs**  
 ECC1 – II Semester  
 ECC3 – III Semester  
**Add on Course**  
 ECC2 – II Semester



## SEMESTER – I

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### ADVANCED FINANCIAL MANAGEMENT

Core Course	: CC1	Maximum Marks	: 100
Instruction Hours	: 6	Code	: 22KP1C001
Credit	: 5		

#### COURSE OBJECTIVES:

- To analyze the time value of money by using different tools and financial forecasting for achieving the objective of corporate.
- To make an in-depth analysis on various sources of finance and financial planning.
- To assess the receivables and inventory of the corporate for better asset management.
- To assess impact of leverages on the profitability position, the capital structure and dividend theories.
- To understand the evaluation techniques of capital budgeting.
- To analyze the strategic financial management in different situations.



#### UNIT I: FOUNDATIONS OF FINANCE

Financial management – Objectives, Scope, Uses and Functions of Financial management – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & Tools of Financial Management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India(Theory)

#### UNIT II: SOURCES OF FINANCE & FINANCIAL PLANNING

Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types- Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios(Theory)

#### UNIT III: MANAGEMENT OF ASSETS

Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis(Theory)

#### UNIT IV FINANCING AND DIVIDEND DECISION

Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)





## SEMESTER - I

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### QUANTITATIVE TECHNIQUES

Core Course : CC2  
Instruction Hours : 6  
Credit : 5

Maximum Marks: 100  
Code: 22KP1CO02

#### COURSE OBJECTIVES:

- To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
- To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations.
- To impart knowledge on Linear Programming Problem
- To enable students to learn Assignment and Transportation models
- To teach game and queuing theories to students.
- To make students to learn statistical quality control technique and hypothesis testing using non-parametric tests.



#### UNIT - I: INTRODUCTION

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis - Simple – Partial and Multiple –Regression Analysis.

#### UNIT - II: TESTING OF SIGNIFICANCE

Significance Tests in Small Samples ( t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (Oneway and two way classification).

#### UNIT-III: SIMPLEX & LPP- SIMPLEX AND GRAPHICAL METHOD

Graphical method – problems – Simplex method for  $\leq$  type of LPP & for slack variable case – maximization function – minimization function (simple problems only) – Duality in LPP – meaning - constructing dual LPP

#### UNIT-IV: TRANSPORTATION & ASSIGNMENT PROBLEMS

Assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method

#### UNIT - V: GAME THEORY

Meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game - Network analysis – network diagram and critical path problems – Optimal time-cost trade-off schedule - Project crashing – work breakdown analysis





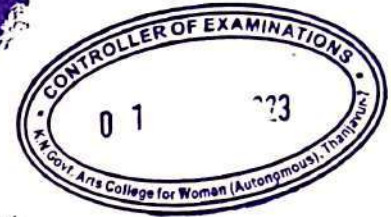
**SEMESTER – I**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**INTERNATIONAL BUSINESS**

Core Course : CC3  
Instruction Hours : 6  
Credit : 5

Maximum Marks : 100

Code

22KP1CO03



**COURSE OBJECTIVES:**

- To teach the basics of international business.
- To acquaint students on the international trading environment.
- To gain an understanding on the multinational enterprises,
- To learn the various aspects of international financial management.
- To enable the students to gain an understanding on the recent developments in international business.
- To make students learn International Business Ethics.

**UNIT-I: INTRODUCTION**

International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

**UNIT-II : INTERNATIONAL TRADING ENVIRONMENT**

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations (WTO, World Bank, IMF).

**UNIT-III: MULTINATIONAL ENTERPRISES**

Multinational enterprises – meaning – features – Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments.

**UNIT-IV: INTERNATIONAL FINANCIAL MANAGEMENT**

International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.

**UNIT-V: RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS**

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

***CURRENT CONTOUR (Not for examination): INTERNATIONAL BUSINESS ETHICS***

*Introduction –Definition-Importance of ethics in International Business-Advantages-Disadvantages-Structure of Business ethics-Business Ethics and financial world-Final thoughts on business ethics in some major countries of the world.*





## SEMESTER - I

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### ENTERPRISE RESOURCE PLANNING

Core Course : CC4  
Instruction Hours : 6  
Credit : 5

Maximum Marks : 100  
Code : 22KP1CO04

#### COURSE OBJECTIVES

- To know the evaluation of ERP, systems, technology and the background of ERP
- To teach the various aspects of business processes To enable the students to learn about BPR
- To teach the ERP system implementation
- To know about SCM and CRM
- To develop the students to know the future directions in ERP



#### UNIT -I : INTRODUCTION

Enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re- engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.

#### UNIT -II : BUSINESS PROCESSES

ERP software changes - Designing ERP systems - choosing standard models - artefacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.

#### UNIT -III : BUSINESS PROCESS REENGINEERING

Definition and principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - businessprocess integration.

#### UNIT - IV : ENTERPRISE RESOURCE PLANNING IMPLEMENTATION

Big bang vs phased-identification of modules -developing guiding principles and detailed project plan - legacy system analysis - as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development



**UNIT- V : SUPPLY CHAIN MANAGEMENT & CUSTOMER RELATIONSHIP MANAGEMENT**

Meaning - Need - Origin - Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions. Post implementation issues and development SCM and CRM.

**CURRENT CONTOUR (Not for examination) FUTURE DIRECTIONS IN ERP**

*New Trends in ERP – ERP to implementation of organization – wide ERP, Development of new markets and channels – latest ERP implementation methodologies – ERP and E-commerce, market snap shot.*

**COURSE OUTCOMES:**

On Completion of the course, the students will be able to

- Know the evaluation of ERP, systems, technology and the background of ERP
- Appreciate the various aspects of business processes
- Gain knowledge about BPR
- Get an understanding about the ERP system implementation
- Know about SCM and CRM



**TEXT BOOKS:**

1. C.S.V Murthy . *ERP - Text and Case studies*, Himalaya Publications.2017

**BOOKS FOR REFERENCE:**

1. Alexix Leon. *Enterprise Resource Planning*, 2nd Edition, McGraw Hill.2007
2. Daniel E. O’Leary. *Enterprise Resource Planning Systems*, Life Cycle, University of Southern California.2000
3. Davenport Thomas H. *Process Innovation, reengineering work through information technology*, Harvard Business School Press, 1993
4. Monk. *Enterprise Resource Planning*, Thomson Publisher 2001
5. Micheql Hammer and Champy James .*Reengineering the corporation*, Amanifesto for business revolution, Harper Business NY 2003
6. Murthy . *ERP - Text and Case studies*, Himalaya Publications 2017.
- 7..Wisner . *Principles of SCM*, Thomson Publishers 2019.

**CO- PO Mapping with programme Outcomes :**

CO PO - CORRELATION PROBABILITY												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	3	3	3	3	3	2	3	3	3
2	3	3	3	3	3	2	3	2	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3
4	3	3	3	3	3	2	3	2	3	3	3	3
5	3	2	3	3	3	3	3	3	3	3	1	3
Avg	3	2.8	2.8	3	3	2.6	3	2.6	2.8	3	2.6	3

1-Low, 2- Moderate, 3 – High Correlation.

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**SEMESTER-I**  
**SYLLABUS FOR M. COM UNDER CBCS PATTERN 2022-2023 ONWARDS**  
**MANAGERIAL ECONOMICS**

Major Based Elective: MBE1  
Instruction Hours : 6  
Credit : 4

Maximum Marks : 100  
Code : 22KP1COELCO1:1

**COURSE OBJECTIVES:**

- To present and developing a microeconomic approach to business decisions.
- To learn to use the concepts and problems to analyse from the perspective of the firm and the managers' decisions.
- To help analyse the economic environments in which business entities operate and understand how managerial decisions can vary under different constraints that each economic environment places on a manager's pursuit of his/her goals.
- To analysis the functioning of markets, the economic behaviour of firms and other economic agents under various market structures, and the economic and social implications of the outcomes
- To emphasis on the study of the production process and the analysis of interactions in markets, both with the customers and the rival firms.
- To aquire knowledge about analyse the pricing and policies making.

**UNIT-I: INTRODUCTION TO MANAGERIAL ECONOMICS AND DEMAND ANALYSIS**

Nature and significance of Managerial Economics - Economic Approach - Circular Flow of Activity – Consumer preference – Consumer surplus - Nature of the Firm - Objectives of Firms – Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand – Elasticity measures and Business Decision Making - Demand Forecasting.

**UNIT-II: PRODUCTION LAWS AND COST ANALYSIS**

Production laws-Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run – Cost Functions – Determinants of Costs – Cost Forecasting - Cost behaviour in short run and long run–Type of Costs-cost-output relationship -Analysis of Risk and Uncertainty.

**UNIT-III: MARKET STRUCTURE AND PRICE DETERMINATION**

Price Determination under Different Market Conditions: Characteristics of different market structures-Price determination and firm's equilibrium under perfect competition - monopoly & discriminating monopoly - monopolistic competition and oligopoly.

**UNIT-IV: NATIONAL INCOME AND BUSINESS CYCLES**

Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators –Technology and Employment-Issues and Challenges–Business Cycles–Phases–Management of Cyclical Fluctuations - Fiscal and Monetary Policies - Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.







**SEMESTER – I**  
**SYLLABUS FOR M.COM., UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**FINANCIAL DERIVATIVES**

Major Based Elective	: MBE1	Maximum Marks	: 100
Instruction Hours	: 6	Code	: 22KP1COELCO1:2
Credit	: 4		

**COURSE OBJECTIVES:**

- To familiarize the concept of derivatives and uses of derivatives.
- To assess the pricing of options and swaps by applying different statistical tools.
- To enhance knowledge relating to the nature of futures contracts and its growth in India.
- To gain knowledge of the need for Hedging and the role of the stock index future as a portfolio management tool.
- To examine the need for derivatives and assess the derivative market in India with its structure.
- To acquaint the techniques of financial modeling with various Financial Derivatives.

**UNIT I: INTRODUCTION TO DERIVATIVES**

Definition of Financial derivatives- Features – Types—History of Derivatives Markets – Uses of Derivatives - Forward Market: Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism –Forward Prices Vs Future Prices.

**UNIT II: FUTURES**

Financial Futures Contracts – Types of Financial Futures Contract –Evolution of Futures Market in India – Traders in Futures Market in India – Functions and growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion –Forward Contract Vs. Future Contracts.

**UNIT II: OPTIONS AND SWAPS**

Concept– Types– Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of financial swaps–interest rate Swaps – Currency Swap–Debt-Equity Swap.

**UNIT IV: HEDGING AND STOCK INDEX FUTURES**

Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Hedging Objectives – Management of Hedge –Concept of Stock Index–Stock Index Futures– Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian stock market.

**UNIT V: FINANCIAL DERIVATIVES MARKET IN INDIA**

Need for Derivatives – Evolution of derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India.





### **CURRENT CONTOUR (Not for Examination): PREDICTION AND ESTIMATION**

*Applications of Financial Derivative Tools for Risk Assessment and price prediction: Time series analysis Linear Time-series Analysis and its applications for estimating risk and prices of underlying assets under different derivatives.*

#### **COURSE OUTCOMES:**

On Completion of the course, the students will be able to

- Familiarize the concept of derivatives and uses of derivatives.
- Assess the pricing of option and swap by applying different statistical tools.
- Enhance knowledge relating to the nature of futures contract and its growth in India.
- Gain knowledge of the need for Hedging and the role of stock index future as portfolio management tool.
- Examine the need for derivatives and assess the derivative market in India with its structure.

#### **TEXT BOOK:**

1. Gupta S.L., *Financial Derivatives: Theory, Concepts, and Problems*, New Delhi, Prentice-Hall India Learning Private Limited, 2005.

#### **BOOKS FOR REFERENCE:**

1. Kumar S.S.S., *Financial Derivatives*, New Delhi, Prentice-Hall of India Private Limited, 2007
2. Don M. Chance, Robert Brooks, and Sanjay Dhamija, *An Introduction to Derivatives and Risk Management*, 10<sup>th</sup> Edition, New Delhi, Cengage Learning, 2019.
3. Rene M. Stulz, *Risk Management and Derivatives*, New Delhi, Cengage Learning, 2002.
4. Jürgen Franke, Wolfgang Karl Härdle, and Christian Matthias Hafner, *Statistics of Financial Markets: An Introduction*, 4th Edition, New York, Springer Science and Business Media, 2010.
5. Madhumathi R and M. Ranganathan *Derivatives and Risk Management*, 1st Edition, New Delhi, Pearson Education India,
6. Keith Redhead, *Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps* New Delhi, Prentice-Hall, New Delhi 2008.

#### **CO-PO Mapping with Programme Outcomes:**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	0	3	3	0	2	0	0	0	0
2	3	3	1	2	1	1	1	1	1	1	1	1
3	3	2	3	3	2	3	3	3	3	0	0	1
4	3	3	2	2	2	3	3	3	2	2	2	2
5	3	3	2	1	3	3	3	3	0	2	1	2
Avg	3	2.8	2.2	1.6	2.2	2.6	2	2.4	1.2	1	0.8	1.2

*1-Low, 2-Moderate, 3-High Correlation*



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**SEMESTER – II**  
**SYLLABUS FOR M.COM. UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**ACCOUNTING FOR MANAGEMENT**

**Core Course** : CC5  
**Instruction Hours** : 7  
**Credit** : 5

**Maximum Marks** : 100  
**Code** : 22KP2CO05

**COURSE OBJECTIVES:**

- To acquaint the students with the applicability of financial statements for decision making.
- To develop the skills for preparation, analysis and interpretation of financial statements.
- To enable the students to take decisions using management accounting tools.
- To teach the mechanics of preparation of cash flow and funds flow statements.
- To understand standard costing and variance analysis.
- To evaluate remuneration and incentives.



**UNIT- I: INTRODUCTION**

Introduction to Financial, Cost and Management Accounting Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

**UNIT-II: ANALYSIS OF FINANCIAL STATEMENTS**

Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements – Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios – DuPont analysis – Financial Reporting & analysis.

**UNIT-III: FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT**

Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow. **(Revised Companies Act 2013).**

**UNIT-IV: STANDARD COSTING AND VARIANCE ANALYSIS**

Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances.

**UNIT-V: BUDGET AND BUDGETARY CONTROL**

Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.





## SEMESTER - II

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### APPLIED COSTING

Core Course : CC6  
Instruction Hours : 7  
Credit : 5

Maximum Marks: 100  
Code: 22KP2CO06

#### COURSE OBJECTIVES:

- To familiarise the students with the various cost concepts, and elements of cost
- To enable the students to prepare cost sheets
- To apply different methods and techniques of cost control
- To gain knowledge of different methods of payment of wages and incentives
- To acquaint the students in the application of Marginal costing for Business decisionmaking.
- To understand cost book keeping and Cost Accounting Standards.

#### UNIT - I: INTRODUCTION

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system . Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

#### UNIT - II: LABOUR COSTING

Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

#### UNIT - III: PROCESS COSTING

Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production- Joint product and by products costing – accounting for joint products & by-products.

#### UNIT - IV: MARGINAL COSTING

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making --Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

#### UNIT - V: COST MANAGEMENT

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

#### CURRENT CONTOUR (Not for examination) COST BOOK KEEPING

*Cost Accounting records, ledgers and cost statements - Integral and non-integral Systems - Reconciliation of Cost and Financial Accounts - Cost accounting standards - Objective and Functions of Cost Accounting Standards Board.*





## COURSE OUTCOMES:

On Completion of the course, the students will be able to

- Gain familiarity with the various cost concepts, and elements of cost
- Prepare cost sheets
- Apply different methods and techniques of cost control
- Gain knowledge of different methods of payment of wages and incentives
- Get acquaintance with the application of Marginal costing for Business decision making
- To understand the cost book keeping, cost accounting standards.

**Note:** Question Paper shall cover 80% Problems and 20% Theory.

## TEXT BOOKS:

1. Jain S.P., Narang, K, *Cost Accounting*, New Delhi, Kalyani Publishers, 2011.

## BOOKS FOR REFERENCE:

1. Ramachandran, Srinivasan, *Cost Accounting*, Trichy, Sriram Publications, 2018.
2. Pillai, Bhagavathi, *Cost Accounting*, New Delhi, S.Chand & Co, 2013
3. Jain, S.P., *Cost Accounting*, New Delhi, Kalyani Publishers, 2012

## CO-PO Mapping with Programme Outcomes:

CO PO CORRELATION PROBABILITY												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	3	-	1	3	1	-
2	-	1	3	2	2	2	3	3	1	2	1	2
3	-	3	3	1	3	3	3	1	2	3	1	-
4	2	3	2	3	2	3	3	2	2	2	1	-
5	2	3	3	3	3	3	3	2	2	2	3	3
Avg	1.4	2.6	2.8	2.4	2.6	2.8	3	1.6	1.6	2.4	1.4	1

1-Low, 2-Moderate, 3-High Correlation



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## SEMESTER – II

### SYLLABUS FOR M.COM., UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### FINANCIAL MARKET AND INSTITUTIONS

Core Course	: CC7	Maximum Marks	: 100
Instruction Hours	: 6	Code	: 22KP2CO07
Credit	: 5		

#### COURSE OBJECTIVES:

- To explain the financial market and its role in the economic development.
- To impart knowledge on the working of commercial paper market, including bill market
- To assess the nature of capital market and instruments issued in the capital market and procedures while issuing securities in capital market.
- To evaluate the risks involved in trading of securities and need for various credit rating agencies.
- To examine the functioning of various Financial Institutions.

#### UNIT I: FINANCIAL MARKETS

Meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs)

#### UNIT II: BILL MARKET AND GILT-EDGED SECURITIES MARKET

Meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - Certificate of Deposit (CD) market: meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - Gilt-edged securities market: meaning - features - Repos, government bonds - importance of gilt-edged market

#### UNIT III: CAPITAL MARKET

Meaning - characteristics - evolution and growth - new financial instruments - major issues - Capital market instruments - meaning - types - preference shares - equity shares - non-voting equity shares - company fixed deposits - warrants - debentures and bonds - global debt instruments - New Issues Market (NIM) - meaning - NIM and secondary market - methods of marketing securities - intermediaries in NIM - Debt market - meaning - advantages - risks on debt - role of bond market - price determination - yield of bond

#### UNIT IV: CREDIT RATING

Clearing Corporation of India Limited - settlement of risks - risk management system - benefits - CRISIL - range of services - CIBIL - credit information - credit assessment - mechanism - defaulted credit facility - access to CIBIL information - credit information report - DFHIL - ICRA - Moody's Investor Service - Standard & Poor - Fitch Ratings - OTCEI - NSDL - STCI

#### UNIT V: FINANCIAL INSTITUTIONS

Meaning - special characteristics - money market institutions - capital market institutions - cooperative banking institutions - National Housing Bank - functions and working - EXIM bank of India - functions and working - NABARD - functions and working - RBI - functions and working - NBFCs - FIIs - role and danger - IMF - World Bank - IFC - ADB - Stock exchange - meaning - functions traders - role of SEBI - stock trading - regulatory framework - Insider trading - speculation - Investor protection - listing - SBI - functions and working





**CURRENT CONTOUR (Not for Examination) REFORMS IN FINANCIAL SYSTEM**  
*Reforms in financial system, Financial inclusion and Microfinance - Recent developments in the Role of SEBI, RBI, DFHI, SHCI in Financial Markets- Latest mutual funds schemes in India -; Mutual Fund Evaluation and Tax aspects of Mutual Fund Investments.*

**COURSE OUTCOMES:**

After the completion of the course, the students must be able to:

- Understand the basic concepts of financial markets.
- Gain knowledge on the working of commercial paper market, including bill market.
- Assess the nature of capital market and instruments issued in the capital market and procedures while issuing securities in capital market. Describe the evolution of capital market.
- Evaluate the risks involved in trading of securities and need for various credit rating agencies.
- Examine the functioning of various Financial Institutions such as NABARD, EXIM bank.

**TEXT BOOK:**

1. Gurusamy S, *Financial Markets and Institutions*, Chennai, Vijay Nicole Imprints Ltd, 2010.

**BOOKS FOR REFERENCE:**

1. Meir Kohn, *Financial Institutions and Markets*, New Delhi, Oxford University Press, 2004
2. Bhole L M and Jitendra Mahakud, *Financial Institutions, and Markets*, New Delhi, McGraw Hill Education, 2017
3. Anthony Saunders and Marcia Millon Cornett, *Financial Markets and Institutions*, New Delhi, Tata McGraw Hill Publishing Company, 2006.
4. Rose, Peter S and Fraser, Donald R, *Financial Institutions: Understanding and Managing Financial Services*, New York, Tex Business Publications,
5. Kinsella, Ray, *New Issues in Financial Services*, Lincoln: The United Kingdom, Blackwell Publishers, 1992.
6. Khan M.Y, *Financial Services*, New Delhi, Tata McGraw Hill, 2004.

**CO-PO Mapping with Programme Outcomes:**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	0	0	0	1	0	2	2	1	1	0
2	3	3	0	0	0	3	0	0	0	0	0	0
3	3	3	0	1	1	3	0	0	0	0	0	0
4	3	3	3	3	3	3	3	3	3	3	3	3
5	3	3	3	3	3	3	3	3	3	3	3	3
Avg	3	3	1.2	1.4	1.4	2.6	1.2	1.6	1.6	1.4	1.4	1.2

1-Low, 2-Moderate, 3-High Correlation



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**SEMESTER-II**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**MANAGEMENT INFORMATION SYSTEM**

Core Course : CC8  
Instruction Hours : 6  
Credit : 4

Maximum Marks : 100  
Code : 22KP2CO08

**COURSE OBJECTIVES:**

- To offer in-depth knowledge on information systems in business and their management
- To teach the objectives and components of data base management systems
- To know the approaches involved in developing MIS
- To enable students to know transaction processing and Support system
- To gain knowledge on functional Information systems
- To develop the students to know the recent information technology and business decision-making

**UNIT I: MANAGEMENT INFORMATION SYSTEM**

Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

**UNIT II DATABASE MANAGEMENT SYSTEM**

Objectives and Components – Database design – Creation and control – Recent trends in database

**UNIT III: DEVELOPING INFORMATION SYSTEM –**

Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**UNIT IV: TRANSACTION PROCESSING AND SUPPORT SYSTEM–**

Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

**UNIT V: FUNCTIONAL INFORMATION SYSTEMS–**

Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

***CURRENT CONTOUR (Not for examination): BENEFITS OF NETWORKING***

*Benefits of Networking – Data mining, a powerful tool – Educational programme – Careers in data base management and consulting - information technology and business decision-making – other business roles of IT*

**COURSE OUTCOMES:**

On Completion of the course, the students will be able to

- Gain in-depth knowledge on information systems in business and their management
- Learn the objectives and components of data base management systems
- Know the approaches involved in developing MIS
- Know transaction processing and Support system
- Gain knowledge on functional Information systems



**TEXT BOOKS:**

1. Prasad L.M,Usha Prasad, 'Management Information Systems' Sultan chand & Sons, 2010





## SEMESTER-II

### SYLLABUS FOR M.COM. UNDER CBCS PATTERN 2022-23 ONWARDS

#### CONSUMER RIGHTS AND EDUCATION

Core Course : NME1  
Instruction Hours : 4  
Credit : 3

Maximum Marks : 100  
Code: 22KP2COELO1

#### COURSE OBJECTIVES:

- To give the students a clear understanding of the terms consumer & consumerism.
- To make the students to aware about the rights and responsibilities of consumers.
- To give an understanding of the provisions of Consumer Protection Act.
- To familiarize students on various aspects of consumer related legislations and organizations.
- To know the methods of creating awareness and education.
- To provide an innovative online tool that affords consumer better access to justice through quick and easy redressal mechanism

#### UNIT-I: INTRODUCTION

Consumer Movement in India – Definition of Consumer – Types of Consumer – Problems of Consumer – Consumerism – Need and Uses of Consumerism - Concept of Green Consumerism and Cyber Consumerism.

#### UNIT-II: RIGHTS AND RESPONSIBILITIES

Rights of Consumers – Responsibilities of Consumers – Unfair Trade Practices- Caveat emptor and Caveat Venditor.

#### UNIT-III: CONSUMER PROTECTION

Consumer Protection Act 1986 – Consumer Protection Council – District Level – State Level and National Level – Powers and Functions – Procedure for Making Complaints.

#### UNIT-IV: CONSUMER LEGISLATIONS

Consumer related Legislations and Organizations: Prevention of Food Adulteration Act, 1954 – Standards of Weights and Measures Act, 1976 – The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954.

#### UNIT – V: CONSUMER AWARENESS AND EDUCATION

Consumer awareness and Education in India: Lack of awareness – Lack of access to information – Methods of creating awareness and promotion of Consumer rights and duties.

#### ***CURRENT CONTOUR (Not for examination): CYBER SECURITY***

*Trends in e-consumer protection in India – Online shopping Challenges and Opportunities - Ethics in online Business - Security and IT Act - Cyber Threat – Hacking, Hackers and Ethical Hacking.*







**SEMESTER-II**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**GLOBAL MARKETING MANAGEMENT**

Extra Credit Course: ECC1  
Instruction Hours : -  
Credit : 3

Maximum Marks : 100  
Code : 22KP2ECCCO1:1

**COURSE OBJECTIVES:**

- To understand the implications of globalisation.
- To assess the effect of globalisation in the economic and financial environment.
- To analyse the consequence of globalisation in the cultural and political environment.
- To understand the procedures towards conducting global marketing research.
- To develop a global marketing strategy and management the exports and imports.

**UNIT I: GLOBALISATION**

Globalisation – Significance – Evolution of Global Marketing – International Trade vs International Business – International Business vs International Marketing – Trade Theories

**UNIT II: ECONOMIC AND FINANCIAL ENVIRONMENT**

Global Economic Environment – World Economy – Economic systems – Intertwined World Economy – Country Competitiveness – Stages of Market Development – GATT – WTO – Financial Environment – Historical Role of US Dollar – Development of International Monetary System – Fixed vs Floating Exchange Rates – Foreign Exchange – Foreign Exchange Rates – Balance of Payments – Economic and Financial Turmoil – Marketing in the Euro Era

**UNIT III: CULTURAL AND POLITICAL ENVIRONMENT**

Cultural Issues and Buying Behaviour – Elements of Culture – Cross Cultural Comparisons – Adapting to Cultures – Cultures and Marketing Mix – Organisational Cultures – Global account Management – Global Customer Relationship Management – Political and Legal Environment – Individual Governments – Social Pressure and Political Risks – Terrorism and World Economy

**UNIT IV: DEVELOPMENT OF COMPETITIVE STRATEGY**

Global Marketing Research - Global Segmentation – Positioning - Global Marketing Strategies - Global Market Entry Modes - Global Product Development

**UNIT V: GLOBAL MARKETING STRATEGY**

Marketing Products – Marketing Services - Global Pricing - Communicating with the World Consumer - Sales Management - Global Logistics and Distribution - Export Management – Import Management.

**COURSE OUTCOMES:**

On Completion of the course, the students will be able to

- Understand the consequences of Globalisation.
- Assess the effects of globalisation on the economic and financial environment.
- Analyse the consequences of globalisation on the cultural and political environment.
- Comprehend the procedures towards conduct of global marketing research.
- Manage export and imports by developing a global marketing strategy.



**TEXT BOOK:**

1. Kotabe, Helsen, *Global Marketing Management*, Noida, Wiley Publication, 2016.



**BOOKS FOR REFERENCE:**

- Daniels, Radebaugh, Sullivan and Salwan, *International Business*, Noida, Pearson Publication, 2018.
- Warren J. Keegan, Naval K. Bargava, *Global Marketing Management*, Noida, Pearson Publication, 2010.
- Czinkota, Ronkainen, Moffett, Moynihan, *Global Marketing Management*, Noida, Pearson Publication, 2010.
- Onkvisit and Shaw, *International Marketing*, New Delhi, PHI Learning Pvt. Ltd, New Delhi, 2007.



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## SEMESTER - II

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### DIGITAL MARKETING

Core Course : ECC2  
Instruction Hours : -  
Credit : 4

Maximum Marks : 100  
Code : 22KP2ECCC02

#### COURSE OBJECTIVES:

- To understand the core concepts of digital marketing.
- To build and market the online presence.
- To develop an adaptable SEO plan.
- To identify the factors that influences the outcome of search engine marketing.
- To create the right content and analyse it's impact.

#### UNIT-I: Introduction to Digital Marketing

Meaning – Digital marketing strategies – Benefits of online strategies–Taking business online  
- Online goals –Improve business performance using online goals

#### UNIT- II: Online Presence

Building online presence – Marketing online presence–Websites – Website design do's and don'ts – Local business listings and review sites – Social media – Mobile apps

#### UNIT- III: Search Engine Optimisation (SEO)

Search engine – SEO– Importance of SEO plan –SEO process – Setting realistic SEO goals – Promoting webpage – SEO for local business

#### UNIT -IV: Search Engine Marketing (SEM)

SEM – SEM auction – Good keywords – Search campaigns

#### UNIT- V: Content Marketing

Content Marketing – Online Customers – Audience segmentation - Creating Content – Promoting Content – email marketing – Display Advertising

#### Course Outcomes:

On completion of the course the students will be able to

- Understand the concept of digital marketing and learn how to market a product online.
- Adopt suitable online strategies to get the business noticed by customers.
- Understand how search engine works and develop an adaptable SEO plan.
- Effectively use online advertising to directly connect with future customers.
- Create content and track the content marketing success.







## SEMESTER - III

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### ADVANCED CORPORATE ACCOUNTING

Core Course : CC9  
Instruction Hours : 7  
Credit : 5

Maximum Marks : 100  
Code : 22KP3CO09

#### COURSE OBJECTIVES:

- To Value the goodwill and of the companies
- To Calibrate the procedure involved in Amalgamation and Absorption of companies
- To Construct the Restructuring of capital structure in the financial statements
- To Explain the implication of winding up of companies
- To Understand the recent trends in accounting.
- To Identify the emerging trends in corporate accounting field.

#### UNIT - I : GOODWILL & SHARES

Definition of Goodwill – Nature - Sources – Need – Factors affecting value of Goodwill – Methods of Valuation of Goodwill – Average profits - Super Profits – Capitalization method . Introduction to valuation of shares – Need – Factors affecting valuation of shares – Methods of Valuation of shares – Net Asset – Yield and Fair value method.

#### UNIT - II : AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION

Amalgamation - Introduction – Meaning - Types of Amalgamation –Methods of Accounting of Amalgamation – Pooling of Interest Method – Purchase method. Absorption – Meaning - External Reconstruction – Meaning – Specific Problems on Amalgamation, Absorption and External Reconstruction (Excluding Inter Company Owings).

#### UNIT - III : ALTERATION OF SHARE CAPITAL

Alteration of share capital – Different Kinds of Alteration of Share Capital – Accounting Entries - Internal reconstruction – Reduction of Share Capital. Final Accounts of Companies Part II : Form of Statement of Profit & Loss – Contents of Statement of Profits and Loss – Advance tax - Tax deducted at Source - Income Tax- Part I : Form of Balance Sheet – Contents of Balance Sheet.

#### UNIT - IV : LIQUIDATION OF COMPANIES

Meaning - Modes of Winding up – Compulsory – Voluntary – Creditors –Adjustment of Rights of Contributories - Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency or Surplus Account

#### UNIT - V : RECENT TRENDS IN ACCOUNTING

Human Resource Accounting – Meaning – Objectives – Valuation of Human Resources – Advantages and Limitations of HRA. Inflation Accounting – Limitations – Methods (only theory). Social Responsibility Accounting- Social Income Statement – Social Balance Sheet – Accounting Standards 1,2,3,6,10,20,22.

#### **CURRENT CONTOUR : (Not for Examination) EMERGING TRENDS**

*Automated accounting - Rise of accounting software and cloud-based accounting  
Outsourcing accounting functions - Big data and IoT in accounting - Blockchain - Data analytics - The role of Artificial Intelligence (AI) - Mobile computing - Advisory services - Social media.*







## SEMESTER-III

### SYLLABUS FOR M.COM. UNDER CBCS PATTERN 2022-23 ONWARDS

#### BUSINESS RESEARCH METHODS

Core Course : CC10

Instruction Hours : 7

Credit : 5

Maximum Marks : 100

Code : 22KP3CO10



#### COURSE OBJECTIVES:

- To provide basic knowledge about the concept, tools and techniques of business research
- To develop the skills of students to be able to apply research techniques for business decision making
- To teach the preparation of questionnaire and Interview Schedule and formulate & Test the hypothesis
- To help adopt appropriate statistical tools for drawing Inference
- To teach students as to write a Research Report
- To enable the researchers to build up the most suitable methodology for their research studies.

#### UNIT-I: INTRODUCTION

Introduction to Research : Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research Process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

#### UNIT-II: PROBLEM FORMULATION

Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance – Types of Research Designs – Exploratory – Descriptive – Case Study Design.

#### UNIT-III: DATA COLLECTION

Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule – Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-Sampling Errors – Scaling Methods – Hypothesis: Hypothesis Formulation and Hypothesis Testing.

#### UNIT-IV: DATA ANALYSIS AND INTERPRETATION USING SPSS

Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.

#### UNIT – V: REPORT WRITING

Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report.

#### UNIT-VI: CURRENT CONTOUR (Not for examination): RESEARCH SOFTWARE

Social Research Software – Definition - Objectives – Importance - Merits and Demerits – Role of Statistical software for success in Research - Recent trends in Social software.



## COURSE OUTCOMES:

On Completion of the course the students will be able to

- Understand the concepts relating to business research, types and process
- Identify the research problem and draw the design
- Prepare questionnaire and interview schedule and formulate & test the hypothesis
- Adopt appropriate statistical tools for the inferences
- Write a research report

## TEXT BOOK:

1. Saravanavel, P., *Research Methodology*, Chennai, Margham Publishers, 2005.
2. Gupta, S.P., *Statistical Methods*, New Delhi, S.Chand & Sons Publisher, 2005.
3. Kothari, C.R., *Research Methodology*, New Age International (P) Limited, 2005.

## BOOKS FOR REFERENCE:

1. Martyn Denscombe, *The Good Research Guide for Small Scale Research Projects*, Viva Books Pvt. Ltd., 2010.
2. Suchdeva, J.K., *Business Research Methodology*, Mumbai, Himalaya Publishing House, 2009.
3. Pillai, R.S.N., and Bagavathi, V., *Statistics*, New Delhi, S.Chand & Sons Publisher, 2005.
4. Donald R cooper, Pamela S Schindler, Sharma, J.K., *Business Research Methods*, New Delhi, McGraw Hill Education (India), 2012.
5. Pankaj Madan, Vageesh Paliwal, Rajul Bhardwaj, *Research Methodology*, New Delhi, Global Vision Publishing House, 2010.

## CO-PO Mapping with Programme Outcomes:

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	3	3	3	2	3	3	2	3	2
2	3	3	3	3	2	2	2	3	3	3	3	3
3	3	3	3	3	3	2	3	2	3	3	3	3
4	3	3	2	3	3	3	2	2	2	3	2	3
5	2	2	3	2	3	3	2	3	3	2	3	2
Avg.	2.8	2.8	2.6	2.8	2.8	2.6	2.2	2.6	2.8	2.6	2.8	2.6

1-Low, 2-Moderate, 3-High Correlation



P. M. J. Raju  
HOD OF COMMERCE

**SEMESTER-III**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**COMPUTERISED ACCOUNTING – PRACTICALS**

**Core Course : CC11**  
**Instruction Hours : 6**  
**Credit : 5**

**Maximum Marks : 100**  
**Code : 22KP3CO11P**

**COURSE OBJECTIVES**

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
- To know the preparation of budget and vouchers.
- To process purchase orders, sales order and salary payment.
- To prepare the final accounts with GST
- To learn interest calculation
- To know the emerging Accounting software's trends.



**UNIT - I : INTERFACE AND COMPANY MANAGEMENT**

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

**UNIT - II : DEFAULT VOUCHERS**

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.

**UNIT - III : PURCHASE ORDER PROCESSING**

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips.

**UNIT - IV : GOODS AND SERVICES TAX (GST)**

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing.



## UNIT - V : INTEREST CALCULATIONS (AUTO MODE)

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

### **CURRENT CONTOUR (Not for examination): ACCOUNTING TRENDS IN TALLY**

Cloud-based Accounting Solutions - Automation of Accounting - Function - Outsourcing Accounting Trends - Integration of Accounting with Operations - Transparency and Objectivity - Data Analysis - Social Media Integration - Changes in Accounting Standards - Proactive Accounting Trends - "Mobile" Accountants.

### **COURSE OUTCOME:**

On completion of the course, the students will be able to:

- Acquire the knowledge in Tally ERP9. Understand how to create and alter Company, ledger and group
- Understand about the various vouchers and its working. Identify the usage of Inventory Accounts.
- Analyze the Purchase and Sales order processing. Evaluate how to use TDS and preparation of Payroll.
- Understand GST in Tally and its setting. Prepare Invoices Reports using GST.
- Create knowledge in preparation of Budget and Controls. Identify the Cost Centre and Cost Categories. Printing various reports in Tally ERP9.

### **TEXT BOOK:**

1. Rizwan Ahmed, *Tally ERP 9*, Chennai, Margham Publications, 2019.
2. Palanivel, S, *Tally Accounting software*, Chennai , Margham Publications, 2017.

### **BOOKS FOR REFERENCE:**

1. Nandhani,A.K., Nandhani, *Implementing Tally*, New Delhi, BPB Publications, Delhi, 2005.
2. Nandhani,A. k., *Tally 6.3*, New Delhi,Tata McGraw Hill, 2002.
3. Namrata Agrawal, *Tally 9*, New Delhi, Dream tech Publishers, 2009.

**NOTE:** 100% practical

### **PRACTICAL - EXERCISES**

#### **UNIT - I**

1. Create a new company in Tally ERP9, altering and deleting the company.
2. Configure the company.
3. Create groups (single and multiple group).
4. Usage of display, altering and deleting in group.
5. Create ledger (single ledger and multiple ledger)
6. Usage of display, altering and deleting in ledger.
7. Create Bill wise Debtors Ledgers.
8. Create Bill wise Creditors Ledgers.
9. Configuring Bill wise Details.



## UNIT – II

1. Create Payment Voucher, Alter and Delete Payment Voucher.
2. Create Receipt Voucher, Alter and Delete Receipt Voucher.
3. Create Contra Voucher, Alter and Delete Contra Voucher.
4. Create Journal Voucher, Alter and Delete Journal Voucher.
5. Create Purchase Voucher, Alter and Delete Purchase Voucher.
6. Create Sales Voucher, Alter and Delete Sales Voucher
7. Create Debit note and Credit note, Alter and Delete.
8. Display Day Book and Day book Reports.
9. Create accounts with inventory.
10. Create Stock Group, Stock Category and Stock Items.
11. Create Godown and Location.
12. Create Manual Stock Valuation without Inventory.



## UNIT – III

1. Create Purchase Order Process and Purchase Order Voucher.
2. Create Receipt Note and Rejection-Out Voucher.
3. Create Sales Order Process and Sales Order Voucher.
4. Create Delivery Note.
5. Create Rejection-IN Voucher, Debit and Credit Notes
6. Create Bank Reconciliation.
7. Create Manufacturing Vouchers (Bills of Materials and Job Costing).
8. Compute Tax Deducted at Source.
9. Creating TDS Masters and TDS Payment.
10. Prepare Tax Reports and Tax Forms.
11. Compute Payroll Accounting using Pay Heads, Categories, Employee Details and Salary Details.
12. Prepare Attendance Entries.
13. Compute Salary Payment using Pay sheet and Pay Slips

## UNIT - IV

1. Activating GST in Tally.
2. Setting Up GST (Company Level, Ledger Level or Inventory Level)
3. Create GST Taxes & Invoices using SGST, CGST & IGST.
4. Creating GST Masters in Tally.
5. Compute Purchase Voucher with GST, Updating GST Number for Suppliers.
6. Prepare Intra-State Purchase Entry in GST (SGST + CGST), Inter-State Purchase Entry in GST (IGST).
7. Compute GST Purchase Entry for Unregistered Dealer in Tally.
8. Create Reverse Charge Mechanism Entry for GST in Tally.
9. Compute Sales Voucher with GST, Updating GST Number for Suppliers.
10. Create Intra-State Sales Entry in GST (SGST + CGST), Inter-State Sales Entry in GST (IGST)
11. Printing GST Sales Invoice from Tally ERP9 Software.
12. Create GST Reports and Returns, GSTR 1 in Tally and GSTR 1 Return Filing.





**SEMESTER-III**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**INDIRECT TAX**

Major Based Elective : MBE2  
Instruction Hours : 6  
Credit : 4

Maximum Marks : 100  
Code : 22KP3COELCO2:1

**COURSE OBJECTIVES:**

- To understand various concepts of Indirect tax.
- To provide knowledge of the various provisions of Indirect taxes in India.
- To enable learners to understand the supply, levy and collection of GST.
- To create the ability to analyse the provisions relating to Input Tax Credit.
- To make learners to understand and assess the chargeability of customs duty.
- To apply the procedure for registration and fill online application form.

**UNIT I: GST IN INDIA**

Canons of Taxation - Direct and indirect taxes - features of indirect taxes - genesis of GST in India - concept of GST - need - framework - benefits - constitutional provisions – Important definitions: Business, Consideration, E-Commerce operator, Goods, India, Non-taxable supply, Person, Principal supply, Recipient, Reverse charge, Services, Supplier, Taxable person and Taxable supply.

**UNIT II: SUPPLY, LEVY AND COLLECTION OF GST**

Concept of supply – Transactions treated as supply of goods and services – Transactions not treated as supply of goods and services – Consideration - Composite supply - Mixed supply - Levy and collection of CGST (Section 9 of CGST Act) and IGST (Section 5 of IGST Act) – Turnover - Composition levy.

**UNIT III: EXEMPTIONS**

Exemptions (Sec. 11 of CGST Act and Sec. 6 of IGST Act) – Powers to grant exemption – General exemption – Absolute exemption – Conditional exemption – Special exemption - Goods exempt from tax - Services exempt from tax

**UNIT IV: INPUT TAX CREDIT**

Eligibility and conditions for taking ITC – Documentary requirements and conditions – Reversal of ITC - Utilisation of ITC - Apportionment of credit & blocked credits - Credit in special circumstances.

**UNIT V: CUSTOMS DUTY**

Important Definitions – Importance of Customs Duty - Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

***CURRENT CONTOUR (Not for examination): PROCEDURES UNDER GST***

*Registration - Persons liable and not liable for registration - Compulsory Registration - Procedure for Registration - Fill up online application for registration under GST.*







**SEMESTER-III**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**STRATEGIC MANAGEMENT**

**Major Based Elective: MBE 2**

**Maximum Marks : 100**

**Instruction Hours : 6**

**Code : 22KP3COELCO2:2**

**Credit : 4**

**COURSE OBJECTIVES:**

- To understanding the basic concept of strategic management and its vision & mission
- To analyse the environmental scanning and SWOT analysis.
- To identify the formulation of corporate strategy and its choices.
- To implement the structure, behaviour, and function of strategic management.
- To create the knowledge about the strategic control.

**UNIT-I: INTRODUCTION**

Strategic Management - Definition – Scope – Evolution – Objectives - Significance - Conceptual Frame Work – Strategic Management Process – Vision – Mission – Strategic Intent.

**UNIT- II: ENVIRONMENT ANALYSIS**

Environment Analysis - SWOT Analysis - Environment Scanning – Industry Analysis - Internal Scanning – Competition Analysis – Organisational Analysis.

**UNIT- III: CORPORATE STRATEGIES**

Corporate Strategies – Business Strategy – BCG Matrix – Choice of Strategy - Strategic Formulation.

**UNIT- IV: STRATEGIC IMPLEMENTATION**

Strategic Implementation - Issues – Structural Implementation – Behavioral Implementation - Functional Implementation.

**UNIT- V: STRATEGIC CONTROL**

Strategic Control - Evaluation - Strategic Surveillance, Special Alert -Strategic Effectiveness – Barriers – Role – Control Process - Criteria.

***CURRENT CONTOUR ( Not for examination) : NEW TRENDS IN STRATEGIC MANAGEMENT***

*New economic – New directions in strategic thinking – Redesigning the organisation – Emerging organisational forms – New modes of Leadership future trends in strategic management.*





**COURSE OUTCOMES:**

- To acquire the knowledge about basic concept of strategic management.
- To understanding the environmental scanning and SWOT analysis.
- To examine the formulation of corporate strategy.
- To identify the structure, behaviour, and function of strategic management.
- To evaluate the methods of strategic control, barriers and role.

**TEXT BOOK**

1. Gosh, P. K., *Strategic Planning Management*, Chennai, Sundaram Publisher, 2006.
2. Azhar Kaxmi, *Business Policy*, New Delhi, Tata Mc Graw Hill, 1992.

**BOOKS FOR REFERENCE:**

1. Prasad, L.M., *Strategic Management*, New Delhi, Sultan Chand & Sons, 2012
2. Rajendra Kumar, Dr. C., *Strategic Management, New Delhi*, APH Publishing Corporation, 2009.
3. Sankaran, *Strategic Management*, Chennai, Margam Publications, 2011.

**CO-PO Mapping with Programme Outcomes:**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	3	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3
4	3	3	3	3	3	3	3	3	3	3	3	3
5	3	3	3	3	3	3	3	3	3	3	2	3
Avg	3	3	2.8	3	3	3	3	3	3	3	2.8	3

1-Low, 2-Moderate, 3-High Correlation



P. M. J. J. J. J. J.  
HOD OF COMMERCE 20/9/22

## SEMESTER-III

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS

## E - COMMERCE

**Non- Major Elective: NME2**

**Instruction Hours : 4**

**Credit : 3**

**Maximum Marks : 100**

**Code : 22KP3COELO2**

### COURSE OBJECTIVES

- To understand the concept of E-Commerce.
- To provide essential knowledge of B2B.
- To study about the E- shop and ECRM.
- To acquire knowledge about different payment security systems.
- To gain essential knowledge of EDI communication.
- To understand cyber security issues.

### UNIT-I : INTRODUCTION

Meaning - Definition – Scope – E- Commerce Vs Traditional Commerce - Significance – Business Models – Advantages – Limitations.

### UNIT-II : B2B

Meaning – Benefits – Requirements - Trade Cycle - Documents Exchanged - Four C's – Convenience – Collaborative Computing - Content Management – Call Centre.

### UNIT-III : B2C

Meaning – E-shop – Features – Trade Cycle – Advantages – Limitations - Difference between B2B and B2C – ECRM – Major Trends – ECRM in India.

### UNIT-IV : E - PAYMENTS

E-payments – Types – Traditional Payment System vs Modern Payment System – Steps in E-payment – Payment Security

### UNIT-V : EDI

Concept of EDI – Components – Data Standards – TDCC –UCS – WINS – (ASC)X12 – UNEDIFACT – EDI Software - EDI Communication – Benefits of EDI – Limitations

### ***CURRENT CONTOUR (Not for examination): CYBER SECURITY***

*Laws governing e-commerce – Cybercrime – Payment and Security issues – Reporting of cyber crime*

### COURSE OUTCOME:

On completion of the course, the students will be able to:

- Understand the concept of electronic commerce.
- Develop required skills and knowledge towards B2B E-Commerce.
- Acquire knowledge of E-shop and ECRM.
- Explain the payment security frame work.
- Analyze the process of EDI Communication.







## SEMESTER - III

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### CONSUMER BEHAVIOUR

Extra Credit Course: ECC3  
Instruction Hours :-  
Credit : 3

Maximum Marks : 100  
Code : 22KP3ECCCO3:1

#### COURSE OBJECTIVES:

- To understand the need of consumer behavioral study, differences between organizational buying behavior and consumer buying behavior
- To emphasize the role of reference groups in influencing consumer behavior.
- To relate the concept of consumer attitudes to purchase behavior and understand the role of motivation in consumption behavior
- To understand the role of marketing communication in consumer behavior and store choice and shopping behavior of consumer
- To understand the significance of the consumer perceptions and its influence on the buyer behavior and the marketers concern related to the consumer.

#### UNIT - I : OVERVIEW OF CONSUMER BEHAVIOUR

Consumer Behaviour and Marketing Action - An overview - Consumer involvement - Decision-making processes - Purchase Behaviour and Marketing Implications - Consumer Behaviour Models

#### UNIT – II : INFLUENCES ON CONSUMER BEHAVIOUR

Environmental influences on Consumer Behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations - Marketing implications of the above influences.

#### UNIT – III : IMPLICATIONS AND PERCEPTIONS

Consumer buying behaviour - Marketing implications - Consumer perceptions – Learning and attitudes - Motivation and personality – Psychographics - Values and Lifestyles, Click-o-graphic.

#### UNIT – IV : APPLICATIONS

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities.

#### UNIT – V : PRIVACY AND ETHICS

The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics.







**SEMESTER-IV**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**INCOME TAX, LAW AND PRACTICE**

**Core Course** : CC12  
**Instruction Hours** : 6  
**Credit** : 5

**Maximum Marks** : 100  
**Code** : 22KP4CO12

**COURSE OBJECTIVES:**

- To understand various concepts of Income tax.
- To create the ability to analyse the provisions relating to clubbing and deeming of income, set-off and carry forward of losses and provide for deductions and exemptions.
- To create the ability to assess the tax liability of individuals, firm and companies.
- To provide knowledge about administration of the Income Tax Act.
- To understand the provisions towards collection of tax and refund of tax.
- To gain knowledge about the provisions for making appeals to the appellate authorities and revision of tax

**UNIT I: BASIC CONCEPTS**

Concept of Direct Tax – Laws Relating to Income Tax – Definitions: Assessment Year, Previous Year, Assessee, Person, Agricultural Income – Basis of charge: Income, Gross Total Income, Total Income – Residential Status – Scope of Total Income – Exempted Income – Tax Avoidance – Tax Evasion – Tax Planning – Meaning and Importance.

**UNIT II: COMPUTATION OF TOTAL INCOME**

Aggregation of Income – Clubbing of Income – Set off and Carry Forward of Losses – Inter-source set off – Inter-head Set off – Carry Forwards and Set off - Special Provisions – Filling of Return of Loss – Deduction from Gross Total Income.

**UNIT III: ASSESSMENT**

Assessment – Individuals, Firms including LLP and Companies – Rates of Tax – Computation of Total Income and Tax Liability.

**UNIT IV: ADMINISTRATION OF ACT**

Income Tax Authorities – Powers – Search and Seizure - Filing of Returns – Prescribed Forms – PAN, TAN, TIN – E-filing of Tax Returns – Modes and Process - Types of Assessment – Penalties and Prosecution - Tax Holiday.

**UNIT V: COLLECTION AND REFUND OF TAX**

Collections of Tax – Deduction of Tax at source - Advance Tax – Self-Assessment Tax - Tax on assessment through Demand Notice – Recovery of Tax – Payment of Tax – Modes of Recovery – Tax Clearance Certificate - Refund of Tax – Constitution of Settlement Commission – Powers.

***CURRENT CONTOUR (Not for examination): APPEALS AND REVISION***

*Appeals – Appellate authorities – Procedure for Appeal – Revision of Best Judgement Assessment – Revision by Commissioner.*





### COURSE OUTCOMES:

On Completion of the course, the students will be able to

- Comprehend the concepts of direct taxation, determine the residential status, scope of total income and identify the chargeability and exemptions from taxation.
- Compute total taxable income by applying clubbing, deeming provisions, setting off the carried forward losses and providing for deductions.
- Apply the procedures for assessment of Individual, Firm, companies and compute the their tax liability.
- Understand the various activities concerned with administration of the Income tax Act.
- Analyse and apply the provisions towards collection and refund of tax.

**Note:** Question Paper shall cover 40% Problems and 60% Theory.

### TEXT BOOK:

1. Reddy, T.S., Hari Prasad Reddy, Y., *Income Tax Law and Practice*, Chennai, Margham Publications, Relevant Assessment Year.

### BOOKS FOR REFERENCE:

1. Guar, V.P., Narang, D.B., Puja Gaur, Rajeev Puri, *Income Tax Law & Practice*, Ludhiana, Kalyani Publishers, Relevant Assessment Year.
2. Vinod, K, Singhania, Monica Singhania, *Student's Guide to Income Tax*, New Delhi, Tax Mann Publications, Relevant Assessment Year.
3. Dinkar Pagare, *Law & Practice of Income Tax*, New Delhi, Sultan Chand & Sons, Relevant Assessment Year.

### CO-PO Mapping With Programme Outcomes:

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
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3	3	3	3	3	3	3	2	2	2	3	2	2
4	3	3	3	3	3	3	1	3	3	3	3	2
5	3	3	3	3	3	3	1	3	2	3	2	2
Avg	3	3	3	3	2.8	3	1.75	2.6	2.4	3	2.4	2.2

1-Low, 2-Moderate, 3-High Correlation



P. Raji  
HOD OF COMMERCE  
20/8/22

## SEMESTER – IV

### SYLLABUS FOR M. COM UNDER CBCS PATTERN 2022-2023 ONWARDS

#### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Core Course : CC13  
Instruction Hours : 6  
Credit : 4

Maximum Marks : 100  
Code : 22KP4CO13



#### COURSE OBJECTIVES:

- To introduce the fundamentals of investment decision making including fundamental and technical analysis.
- To impart knowledge on the basics of measuring risk and return.
- To develop the skills required to make portfolio decision making.
- To teach the uses of CAPM and APM.
- To gain an understanding about the process of constructing a portfolio.
- To enhance students learn about the effective analysis of economic forecasting.

#### UNIT-I: INVESTMENT-AN OVERVIEW

Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constraints of investment, Investment objectives, sources of investment information. Financial securities- meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures. Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures.

#### UNIT-II: RISK AND RETURN

Uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. Time value of money: Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money – effective rate of interest– implicit rate of interest true rate of interest – doubling period.

#### UNIT-III: VALUATION OF FINANCIAL SECURITIES

Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Fundamental analysis: meaning, features, analytical framework–global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis–charting techniques – types of charts

#### UNIT-IV: PORTFOLIO MANAGEMENT

Portfolio–meaning–types of portfolio–portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy–SEBI regulations–general obligations and responsibilities – portfolio management framework –portfolio performance. Portfolio theory: portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory





## SEMESTER-IV

### SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS

#### CORPORATE SOCIAL RESPONSIBILITY

Core Course : CC14

Maximum Marks: 100

Instruction Hours : 6

Code : 22KP4CO14

Credit : 4

#### COURSE OBJECTIVES:

- To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context.
- To teach students the implementation of CSR policy under the Companies Act 2013.
- To gain knowledge on governance of CSR activities.
- To learn as to how to monitor CSR activities.
- To know about CSR standards and audit.
- To make the students to understand about technology, diversity and inclusion, environment conservation.

#### UNIT-I: CONCEPT AND MEANING OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance – Drivers of CSR – Concept of Charity – Corporate Citizenship – Corporate Philanthropy.

#### UNIT-II: IMPLEMENTATION OF CSR POLICY UNDER SEC. 135 OF THE COMPANIES ACT 2013

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities – Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135.

#### UNIT-III: GOVERNANCE OF CSR ACTIVITIES

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR –CSR project management approach - Evaluation of CSR projects – CSR stake holder communication, dialogue and engagement – CSR and risk Management - CSR as Organizational Brand Building.

#### UNIT-IV: MONITORING OF CSR ACTIVITIES

CSR process monitoring; Situation monitoring –beneficiary monitoring; organizational monitoring – financial monitoring; compliance monitoring; result monitoring – Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.

#### UNIT-V: CSR AUDIT AND STANDARDS

CSR Audit; various issues relating to CSR Audit -Preparing and filing of annual CSR report - Sustainability of CSR Audit - Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit-Review of successful corporate initiatives and challenges of CSR-CSR Ratings, CSR awards. Social Accountability 8000 (SA 8000) – Indian Standard Organization (ISO – 26000 - 2010) – GST component in CSR.







## SEMESTER-IV

### SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022-2023 ONWARDS

#### HUMAN RESOURCE MANAGEMENT

Major Based Elective : MBE3

Maximum Marks : 100

Instruction Hours : 6

Code : 22KP3COELCO3:1

Credit : 4

#### COURSE OBJECTIVES:

- To develop the students to know the basics concepts, strategies, and challenges in HRM
- To understand the HRM planning dimensions, forecast the job description and design.
- To identify the various aspects of recruitment, approaches, and training & development.
- To learn the performance appraisal, compensation, and issues in HRM.
- To assess the employee's welfare and grievances and redressal in an organisation.
- To evaluate the latest trend in Human Resource Management

#### UNIT I: INTRODUCTION TO HRM

Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – Emerging Challenges of human resource management – Role of HR managers.

#### UNIT II: ACQUISITION OF HUMAN RESOURCES

Human Resources Planning – Process, Forecasting, Demand & Supply – Qualitative and Quantitative dimension - Job analysis and Job design – Assessing Human resource requirements – Human resource forecasting – Workload analysis – Job description & specification – Job design – Job characteristics approach to job design – Human resources information system (HRIS) – Succession planning.

#### UNIT III: RECRUITMENT AND TRAINING

Recruitment - Selection - Training & Development – Factors affecting recruitment – Sources of recruitment internal-external – E-recruitment - Selection process - Orientation process - International staffing – Geocentric ethnocentric, polycentric approaches – Training & Development objectives and Needs – Training process – Methods of training – Tools and Aids – Evaluation of the training program.

#### UNIT IV: PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT

Compensation Management – Performance appraisal and Audit-nature, objectives and process – Job evaluation – Base compensation and Supplementary compensations – Innovations in compensation management – Pay band system – Employee stock ownership plan, flexi-time schedules, performance appraisal – Concept, objectives and methods – Traditional and Modern methods – MBO – 360 Degree appraisal- Potential appraisal – Employee counselling – Job changes – Transfer and Promotion – Human Resource Audit.

#### UNIT V: EMPLOYEES MAINTENANCE AND EMERGING HORIZONS OF HRM

Employee health and safety – Employee welfare – Social security (excluding legal provision) – Employer & Employee relation – An overview – Grievance handling and Redressal – Industrial disputes – Causes and Settlement – E-HRM - Impact of HRM practice an organisation performance – Contemporary issues in HRM – Quality circle – Labour and International organisation (I&O) TWO - Reports of the National labour commissions.





**UNIT-VI: CURRENT CONTOUR (Not for examination): RECENT TREND IN HRM**

*Promote diversity and inclusion - Trend of work from home - Cultivate critical thinking, soft skills - Digital skills employee wellness programs - Artificial intelligence and Machine learning - Creativity in recruitment and Learning management system - Train workforce.*

**COURSE OUTCOMES:**

- Develop the basics concepts, strategies, and challenges in HRM
- Understand the HRM planning dimensions, forecast the job description and design.
- Identify the various aspects of recruitment, approaches, and training & development
- Assess the HRM recruitment & selection process, approaches in training development
- Learn the performance appraisal, compensation, and issues in HRM.

**TEXTBOOK:**

1. Ashwathappa. K, *Human Resource Management*, India, Tata McGraw Hill, 2010.

**BOOKS FOR REFERENCE:**

1. S.S.Khanka, *Human Resource Management*, New Delhi, Sultan Chand & Sons, 2008.
2. C.B.Gupta, *Human Resource Management*, Mumbai, Himalaya Publishing House, 2009.
3. Prasad L.M, *Human Resource Management*, New Delhi, Sultan Chand & Sons, 2000.

**CO- PO Mapping with Programme Outcomes**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	2	2	2	3	3	-
2	3	3	3	3	3	3	-	3	3	3	3	-
3	3	3	3	3	3	3	1	2	3	3	3	-
4	3	3	3	3	3	-	-	2	3	3	3	-
5	3	3	3	3	3	3	1	-	3	3	3	-
Avg	3	3	3	3	3	2.4	0.8	1.8	2.8	3	3	-

1-Low, 2- Moderate, 3- High Correlation



*P. M. J. J. J.*  
HOD OF COMMERCE 20/9/22

**SEMESTER - IV**  
**SYLLABUS FOR M.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**TOTAL QUALITY MANAGEMENT**

Major Based Elective : MBE 3  
Instruction Hours : 6  
Credit : 4

Maximum Marks: 100  
Code: 22KP3COELCO3:2

**COURSE OBJECTIVES:**

- To facilitate the understanding quality principles and techniques
- To understand the basic TQM framework and concepts of Quality
- To enable the students to gain knowledge in the principles of TQM
- To acquaint the students in gain knowledge in the quality control
- To understand the various techniques and tools of Quality management
- To enable the students to understand quality systems, audit and awards.

**UNIT 1: INTRODUCTION TO QUALITY MANAGEMENT**

Introduction to Quality – Need, Evolution , Meaning and Definitions of Quality - Dimensions of Product and Service Quality – Determinants and Measurement of Quality - Basic Concepts of TQM - Aims of TQM - Elements of TQM - TQM Framework - Barriers to TQM -Contributions of Deming, Juran, Ishikawa, Pareto and Crosby.

**UNIT II: QUALITY MANAGEMENT PRINCIPLES**

Leadership - Strategic Quality Planning, Customer Focus - Customer Orientation, Customer Satisfaction, Customer Complaints, Customer Retention - Employee Involvement - Motivation, Empowerment, Team and Teamwork, Quality Circles, Recognition and Reward, Performance Appraisal - Continuous Process Improvement - PDCA Cycle, 5S, Kaizen.

**UNIT III: STATISTICAL PROCESS CONTROL AND PROCESS CAPABILITY**

Meaning and significance of Statistical Process Control (SPC) – Construction of Control Charts for Variables and Attributes - Process Capability – Meaning – Significance and Measurement – Six Sigma - Concepts of Process Capability.

**UNIT IV: TOOLS AND TECHNIQUES OF QUALITY MANAGEMENT**

Seven basic Statistical Tools of Quality - Seven New management tools - Quality function deployment(QFD) - Voice of customer - Information organisation - House of quality - Failure mode effect analysis (FEMA) - categories of failure - document - stages - requirements - Benchmarking - sources - process - types - Poke Yoke - Principles - Planning - process - Zero concept .

**UNIT V: QUALITY MANAGEMENT SYSTEM**

Introduction to ISO – selection of ISO model and implementation of ISO 9000 - Need for ISO - Importance- Benefits - Steps to Achieve ISO – Quality Management Systems – Elements - Implementation of Quality System- Sector specific quality system standards - Environment Management systems - ISO 14000 series standards - ISO 14001 concepts - benefits.





#### UNIT IV: CURRENT CONTOUR (Not for examination) QUALITY AWARDS

Quality Awards - Deming Award Criteria - Quality Awards Recognizing Performance Par Excellence - Malcolm Baldrige National Quality Awards - European Quality Awards - U.K Quality Awards - Australian Quality Awards - Rajiv Gandhi National Quality Award - Golden Peacock Awards.

#### COURSE OUTCOMES:

On Completion of the course, the students will be able to

- Understand the basic concepts, evolution and framework of Quality management
- Acquire knowledge in the various underlying principles operating in the Quality management
- Understand the various Quality control tools
- Understand and apply the old and new tools and techniques in the Quality management.
- Know the quality system and standards followed.
- Familiarise with the Quality awards available and the eligibility criteria for each.

#### TEXT BOOK:

1. Saravanavel, P., *Total Quality Management*, Chennai, Margham Publications, 2020.

#### BOOKS FOR REFERENCE:

1. Pearson, *Total Quality Management*, Mumbai, Himalaya Publishing house, 2012.
2. Janakiraman, B., Gopal, R.K., *Total Quality Management - Text and cases*, India, Prentice Hall Pvt Ltd.
3. Suganthi, L and Anand Samuel, ., *Total Quality Management*, India, Prentice Hall Pvt Ltd.

#### CO-PO Mapping with Programme Outcomes:

CO PO CORRELATION PROBABILITY												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	3	3	3	3	2	2
2	3	3	3	3	3	3	3	3	3	2	3	3
3	3	3	3	3	3	3	3	3	3	3	1	2
4	3	3	3	3	3	3	3	3	3	3	-	3
5	1	2	3	3	2	1	1	1	1	-	-	3
<b>Avg</b>	<b>2.6</b>	<b>2.8</b>	<b>3</b>	<b>3</b>	<b>2.8</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.2</b>	<b>1.2</b>	<b>2.6</b>

1-Low, 2-Moderate, 3-High Correlation



P. N. J. Anand  
HOD OF COMMERCE 01/09/22