

**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 2023 - 2024 onwards

PG & RESEARCH DEPARTMENT OF COMMERCE



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M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (POs)	<p>PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p>



	<p>PO 10: Moral and ethical awareness/reasoning Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>



Template for M.COM Programmes

Semester-I	Credit	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester-IV	Credit	Hours
1.1. Core-I	5	7	2.1. Core-IV	5	6	3.1. Core-VII	5	6	4.1. Core-XI	5	6
1.2 Core-II	5	7	2.2 Core-V	5	6	3.2 Core-VIII	5	6	4.2 Core-XII	5	6
1.3 Core - III	4	6	2.3 Core - VI	4	6	3.3 Core - IX	5	6	4.3 Project with viva voce	7	10
1.4 Discipline Centric Elective -I	3	5	2.4 Discipline Centric Elective - III	3	4	3.4 Core - X	4	6	4.4 Elective - VI (Industry Entrepreneurship) 20% Theory 80% Practical	3	4
1.5 Generic Elective-II:	3	5	2.5 Generic Elective -IV:	3	4	3.5 Discipline Centric Elective - V	3	3	4.5 Skill Enhancement course / Professional Competency Skill	2	4
			2.6 NME I	2	4	3.6 NME II	2	3	4.6 Extension Activity	1	
						3.7 Internship/ Industrial Activity	2	-			
	20	30		22	30		26	30		23	30
Total Credit Points -91											



KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE (W) AUTONOMOUS,
THANJAVUR – 613 007

POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE

M.COM Course Structure under CBCS

(For the candidates admitted from the academic year 2023-2024 onwards)

Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	CC 1	23KP1CO01	Business Finance	7	5	3	25	75	100
		CC 2	23KP1CO02	Digital Marketing	7	5	3	25	75	100
		CC 3	23KP1CO03	Banking and Insurance	6	4	3	25	75	100
		EC1	23KP1COECCO1:1	Security Analysis and Portfolio Management	5	3	3	25	75	100
			23KP1COECCO1:2	Operations Research						
		EC2	23KP1COECCO2:1	Labour Laws	5	3	3	25	75	100
			23KP1COECCO2:2	Strategic Human Resource Management						
Total					30	20				500
II	I	CC 4	23KP2CO04	Strategic Cost Management	6	5	3	25	75	100
		CC 5	23KP2CO05	Corporate Accounting	6	5	3	25	75	100
		CC 6	23KP2CO06	Setting up of Business Entities	6	4	3	25	75	100
		EC3	23KP2COECCO3:1	Business Ethics and Corporate Sustainability	4	3	3	25	75	100
			23KP2COECCO3:2	Audit and Due Diligence						
		EC4	23KP2COECCO4:1	Rural and Agricultural Marketing	4	3	3	25	75	100
	23KP2COECCO4:2		Logistics and Supply Chain Management							
	II	SEC1	23KP2COSEC1	Consumer Rights and Education	4	2	3	25	75	100
	9/57	ECC1	23KP2COECC1:1	Global Marketing Management		3	3	-	-	100
			23KP2COECC1:2	MOOC (Value added) *1						
	ECC2	23KP2COECC2	Online Advertising (Add on course) *2	-	4	-	-	-	-	
Total					30	22				600



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Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total	
								IA	EA		
I	I	CC 1	23KP1CO01	Business Finance	7	5	3	25	75	100	
		CC 2	23KP1CO02	Digital Marketing	7	5	3	25	75	100	
		CC 3	23KP1CO03	Banking and Insurance	6	4	3	25	75	100	
		EC1	23KP1COECCO1:1	Security Analysis and Portfolio Management	5	3	3	25	75	100	
			23KP1COECCO1:2	Operations Research							
		EC2	23KP1COECCO2:1	Labour Laws	5	3	3	25	75	100	
			23KP1COECCO2:2	Strategic Human Resource Management							
Total					30	20				500	
II	I	CC 4	23KP2CO04	Strategic Cost Management	6	5	3	25	75	100	
		CC 5	23KP2CO05	Corporate Accounting	6	5	3	25	75	100	
		CC 6	23KP2CO06	Setting up of Business Entities	6	4	3	25	75	100	
		EC3	23KP2COECCO3:1	Business Ethics and Corporate Sustainability	4	3	3	25	75	100	
			23KP2COECCO3:2	Audit and Due Diligence							
		EC4	23KP2COECCO4:1	Rural and Agricultural Marketing	4	3	3	25	75	100	
			23KP2COECCO4:2	Logistics and Supply Chain Management							
		II	SEC1	23KP2COSEC1	Consumer Rights and Education	4	2	3	25	75	100
		ECC1	23KP2COECC1:1	Global Marketing Management		3	3	-	-	100	
			23KP2COECC1:2	MOOC (Value added) *1							
ECC2	23KP2COECC2	Online Advertising (Add on course) *2	-	4	-	-	-	-			
Total					30	22				600	



Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
III	I	CC 7	23KP3CO07	Taxation	6	5	3	25	75	100
		CC 8	23KP3CO08	Research Methodology	6	5	3	25	75	100
		CC 9	23KP3CO09P	Computer Applications in Business - Practical	6	5	3	40	60	100
		CC10	23KP3CO10	International Business	6	4	3	25	75	100
		EC 5	23KP3COECCO5:1	Strategic Management	3	3	3	25	75	100
	23KP3COECCO5:2		International Financial Management							
	II	SEC2	23KP3COSEC2	E-commerce	3	2	3	25	75	100
			23KP3I	Internship / Industrial Activity (Credits) *3	-	2	-	-	-	-
	ECC3		23KP3COECC3:1	Consumer Behaviour	-	3	3	-	-	100
			23KP3COECC3:2	MOOC (Value added) *1						
Total					30	26	-	-	-	600
IV	I	CC11	23KP4CO11	Corporate and Economics Laws	6	5	3	25	75	100
		CC12	23KP4CO12	Human Resource Analytics	6	5	3	25	75	100
		PW	23KP4COPW	Project with Viva	10	7	-	-	-	100
		EC6	23KP4COECCO6:1	Organisational Behaviour *4	4	3	3	25	75	100
	23KP4COECCO6:2		Insolvency Law and Practice *4							
	II	PCS	23KP4COSEC3	Professional Competency Skill	4	2	3	25	75	100
			23KP4EA	Extension Activity	-	1	-	-	-	-
Total					30	23	-	-	-	500
Grand Total					120	91	-	-	-	2200

(Total 91 credits + 10 Extra credits)

Note:

*1 Credit provided for successfully completed SWAYAM/MOOCs Courses.

*2 Credit provided for successfully completed Add on Course offered by various departments.

*3 Internship/Industrial Activities shall be done after the end of second semester (summer vacation) and the credits will be provided in the third semester.

*4 20% theory and 80% practical.



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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using / applying a concept learned in the classroom. Students must use their knowledge to determine a exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem – solving. Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills 	



**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC
OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation



M.Com. (General)
First Year **Core -I** **Semester I**
BUSINESS FINANCE

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO 01	BUSINESS FINANCE		7	-	-	-	5	7	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time vale of money	
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	
UNIT II	(18 hrs)
Risk Management	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	



UNIT III**(18 hrs)****Startup Financing and Leasing**

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

UNIT IV**(18 hrs)****Cash, Receivable and Inventory Management**

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

UNIT V (18 hrs)**Multi National Capital Budgeting**

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

Theory 40%, Problems 60%**Course Outcomes**

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5



Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1



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HOD OF COMMERCE 24/8/23

DIGITAL MARKETING

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO 02	DIGITAL MARKETING		5	-	-	-	5	7	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I	(18 hrs)
Introduction to Digital Marketing	
Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	
UNIT II	(18 hrs)
Online marketing mix	
Online marketing mix – E-Product – E-Promotion – E-Price – E-Place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online	



marketing mix decisions.	
UNIT III	(18 hrs)
Digital media channels	
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing – Advantages and disadvantages of digital media channels – Metaverse marketing.	
UNIT IV	(18 hrs)
Online consumer behavior	
Online consumer behaviour – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4



Books for study:

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

Books for reference:

1. Vandana Ahuja, (2016), "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022), "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022), "Digital Marketing", 2nd Edition, Oxford University Press, London.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High - 3

Medium - 2

Low - 1

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 HOI OF COMMERCE 24/08/23



M.Com. (General)

First Year

Core – III

Semester I

BANKING AND INSURANCE

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO0 3	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Banking</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>
<p>UNIT II (18 hrs)</p> <p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central</p>



Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
UNIT III	(18 hrs)
Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
UNITIV	(18 hrs)
Customer Services in Insurance Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance– Grievance Redressal System in Insurance Sector –Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5



SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO ECCO1:1	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-	-	-	3	5	25	75	100

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

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction – Reasons for issuing Bonds – Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares:	



Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call – Concept of Present Value – Equity Share Valuation Models.

UNIT III (12 hrs)

Fundamental Analysis and Technical Analysis

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

UNIT IV (12 hrs)

Efficient Market Hypothesis

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

UNIT V (12 hrs)

Portfolio Performance Evaluation

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

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5



Books for study:

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

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2nd Edition, Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand & Co. Ltd, New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1



P. M. P. Singh
HOD OF COMMERCE 29/8/23

OPERATIONS RESEARCH

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO ECCO1:2	OPERATIONS RESEARCH		5	-	-	-	3	5	25	75	100

Learning Objectives	
1	To outline the fundamentals of Operations Research
2	To use OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

Course Units

UNIT I	(12 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(12 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem:	



Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	
UNIT III	(12 hrs)
Sequencing and Game Theory	
Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
UNIT IV	(12 hrs)
Replacement and Network Analysis	
Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
UNIT V	(12 hrs)
Decision Tree Analysis and Queuing Theory	
Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4



Books for study:

1. Gupta P.K and Hira D.S.,(2022) "Operations Research", 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) "An Introduction to Operational Research", 3rd Edition, S.Chand, Noida (UP)

Books for reference:

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

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

P. M. P. J. Singh
24/08/23
HOD OF COMMERCE



First Year

M.Com. (General)

Elective –II A

Semester I

LABOUR LAWS

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP1CO ECCO2:1	LABOUR LAWS		5	-	-	-	3	5	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction and The Trade Unions Act, 1926	
Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	
UNIT II	(12 hrs)
The Factories Act, 1948 and Equal Remuneration Act, 1976	
The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.	
Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	



UNIT III	(12 hrs)
The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948	
The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation – Medical benefit council – Benefits under the Act – ESI court.	
UNIT IV	(12 hrs)
The Payment of Wages Act,1936 and The Minimum Wages Act, 1948	
The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.	
The Minimum Wages Act, 1948:Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	
UNIT V	(12 hrs)
The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965	
Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects –Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Expalin the provisions of provident fund, gratuity and bonus schemes.	K2



<p>Books for study:</p> <ol style="list-style-type: none"> 1. Mishra S.N. (2018), "Labour & Industrial Laws", 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), "Industrial Relations and Labour Laws", 8th Edition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), "Industrial Relations and Labour Laws", 6th Edition., Sultan Chand & Sons, New Delhi
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida 2. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida 3. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat LawHouse Pvt. Ltd.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf 2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High - 3 Medium - 2 Low - 1

P. M. P. Singh
HOD OF COMMERCE 29/08/23



M.Com.(General)

First Year

Elective – II B

Semester I

STRATEGIC HUMAN RESOURCE MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KPICOECCO2:2	STRATEGIC HUMAN RESOURCE MANAGEMENT		5	-	-	-	3	5	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to SHRM	
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
UNIT II	(12 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and	



HR Challenges -Linking SHRM and Business Performance.	
UNIT III	(12 hrs)
Strategic Planning and Compensation	
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	
UNIT IV	(12 hrs)
Human Resource Policies	
Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	
UNIT V	(12 hrs)
Latest trends in Strategic HRM	
Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic Human Resource Management.	K1
CO 2	Examine the conceptual frame work of strategic Human Resource Management Models.	K4
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena.	K3
CO 4	Illustrate drafting of HR policies.	K2
CO 5	Analyse the latest trend in the strategic Human Resource Management.	K4



Books for study:

1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), "Strategic Human Resource Management", Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2006), "Strategic Human Resource Management: An Indian Perspective", Sage Publications Pvt. Ltd, New Delhi.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

High – 3

Medium – 2

Low – 1



P. M. P. Singh
HOD OF COMMERCE 24/08/23

STRATEGIC COST MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2CO04	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I	(18 hrs)
Introduction to Strategic Cost Management	
Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	
UNIT II	(18 hrs)
Cost Control and Reduction	
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	



UNIT III	(18 hrs)
Activity Based Cost Management	
Activity Based Cost Management: Concept – Purpose – Stages – Benefits -Relevance in Decision making and its Application in Budgeting – Practical problems.	
UNIT IV	(18 hrs)
Transfer Pricing	
Transfer Pricing: Meaning - Benefits - Methods: Pricing based on cost - Market price on transfer price - Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	
UNIT V	(18 hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features - Cost Structure - Cost Management - Tools to measure the performance - Minimum Support Price and International Perspective – Information Technology Sector: Features - Cost Structure - Cost Management and International Perspective.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

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

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.



Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

P. M. P. Singh
20/09/23
HOD OF COMMERCE



M.Com. (General)

First Year

CC 5

Semester II

CORPORATE ACCOUNTING

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2CO05	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT I Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	(18 hrs)
UNIT II Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	(18 hrs)
Unit III Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account- Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	(18 hrs)
UNIT IV Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	(18 hrs)



UNIT V**(18 hrs)****Financial reporting**

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

Theory: 20%; Problems: 80%**Course Outcomes**

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013.	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyse contemporary accounting methods.	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility.	K4

Books for study:

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

Books for reference:

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



Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1



P. M. J. [Signature] 09/23
HOD OF COMMERCE

SETTING UP OF BUSINESS ENTITIES

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2CO06	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.	
UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	



UNIT III	(18 hrs)
Limited Liability Partnership and Joint Venture	
Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement – Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	
UNIT IV	(18 hrs)
Registration and Licenses	
Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
UNIT V	(18 hrs)
Environmental Legislations in India	
Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4



M.Com. (General)

First Year

EC 3 : 1

Semester II

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2COECC03:1	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12hrs)
Introduction to Business Ethics	
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	



Unit III	(12hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising - Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading, Finance - Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	
UNIT IV	(12hrs)
Corporate Sustainability	
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.	
Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	
UNIT V	(12hrs)
Sustainability Reporting	
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3



Books for study:

1. Muraleedharan K P and Satheesh E K (2021), "Fernando's Business Ethics and Corporate Governance", 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida.
2. John G. Cullen (2022), "Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations", Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1st Edition, S.Chand & Co. Ltd., New Delhi.

Books for reference:

1. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi
2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), "Ethics in Business and Corporate Governance", 2nd Edition., McGraw Hill Education, India

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1



P. M. P. P. P. P. P. P.
HOD OF COMMERCE 20/09/23

AUDIT AND DUE DILIGENCE

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2COECCO3:2	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

Course Units

UNIT I	(12 hrs)
Introduction to Audit	
Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	
UNIT II	(12 hrs)
Secretarial Audit	
Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	



UNIT III	(12 hrs)
Introduction to Due Diligence	
Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	
UNIT IV	(12 hrs)
Types of Due Diligence	
Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	
UNIT V	(12 hrs)
Due Diligence for Take overs and Due Diligence Report	
Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Books for study:

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

Books for reference:

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



UNIT III	(12hrs)
Rural product strategy and pricing	
Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	
UNIT IV	(12hrs)
Food processing industry infrastructure in India	
Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	
UNIT V	(12hrs)
Cooperative marketing	
Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium – e-NAM – Tamil Nadu State Agricultural Marketing Board.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of rural marketing	K1
CO 2	Analyse the buying behaviour of rural consumers	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K2



Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

High – 3

Medium – 2

Low – 1



P. M. J. D. P. 30/09/23
HOD OF COMMERCE

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
13KP2COECCO4:2	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyse the tools and techniques applied in implementing supply chain management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	
UNIT II	(12 hrs)
Global perspectives	
Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives:	



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

UNIT III

(12 hrs)

Framework of Logistics

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

UNIT IV

(12 hrs)

SCM-Warehousing

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

UNIT V

(12 hrs)

SCM-Plan

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



Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarise global and Indian perspectives of SCM	K2
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO 4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

P. M. J. Singh
HOD OF COMMERCE



M.Com. (General)

First Year

SEC 1

Semester II

CONSUMER RIGHTS AND EDUCATION

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2COSEC1	CONSUMER RIGHTS AND EDUCATION		4	-	-	-	2	4	25	75	100

Learning Objectives	
1.	To give the students a clear understanding of the terms consumer & consumerism.
2.	To make the students to aware about the rights and responsibilities of consumers.
3.	To give an understanding of the provisions of Consumer Protection Act.
4.	To familiarize students on various aspects of consumer related legislations and organizations.
5.	To know the methods of creating awareness and education.

Course Units

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.	(12 hrs)
UNIT II Rights and Responsibilities Rights of Consumers – Responsibilities of Consumers – Unfair Trade Practices- Caveat emptor and Caveat Venditor.	(12 hrs)
UNIT III Consumer Protection ACT Consumer Protection Act 1986 – Consumer Protection Council – District Level – State Level and National Level – Powers and Functions – Procedure for Making Complaints.	(12 hrs)
UNIT IV Legislation and Organization 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.	(12 hrs)



GLOBAL MARKETING MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2COECC1:1 ✓	GLOBAL MARKETING MANAGEMENT		-	-	-	-	3 ✓	- ✓	-	-	100 ✓

Learning Objectives	
1.	To understand the implications of globalisation.
2.	To assess the effect of globalisation in the economic and financial environment.
3.	To analyse the consequence of globalisation in the cultural and political environment.
4.	To understand the procedures towards conducting global marketing research.
5.	To develop a global marketing strategy and management the exports and imports.

Course Units

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

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the consequences of Globalisation.	K1
CO 2	Assess the effects of globalisation on the economic and financial environment.	K2
CO 3	Analyse the consequences of globalisation on the cultural and political environment.	K4
CO 4	Comprehend the procedures towards conduct of global marketing research.	K2
CO5	Manage export and imports by developing a global marketing strategy.	K2

Books for study:

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

Books for reference:

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

P. N. P. Singh
HOD OF COMMERCE 20/09/23



M.Com. (General)

Second Year

ECC 2

Semester II

ONLINE ADVERTISING (Add on course) *2

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP2COECC2	ONLINE ADVERTISING						4				

Learning Objectives	
1	To understand the fundamentals of online advertising.
2	To create strategy to reach customer based on marketing objectives.
3	To create successful Ads.
4	To create offline strategies.
5	To develop effective display strategies.

Course Units

<p>UNIT I Google Ads Measurement Turn business objectives into marketing goals - Assign Value – Evaluate results and take action -</p>
<p>UNIT II Google Ads Search AI powered search campaigns – Understand google Ads auction – Engage users with AI powered Ads – Reach users with AI powered Ads – Explore Bid strategies for AI powered search – Use tools to help the business grow – Optimize AI powered search based on business objectives.</p>
<p>UNIT III Google Ads creative Create effective Ads for Video campaigns, Display campaigns, App campaigns, Search Campaigns</p>
<p>UNIT IV Grow offline sales Identify and Align teams on O2O goals – Prepare location data source – Enable local inventory Ads in merchant center – Measure online to offline Ad impact – Grow offline sales with maximum performance – Launch local inventory Ads strategy – Grow offline sales with maximum performance – Test effectiveness of O2O goals.</p>



UNIT V

Grow business with google Ads

Identify campaign types on google display Ads – Increase Efficiency with automated bidding – Deliver the right message on google display Ads – Increase conversions with performance planner.

Course outcomes:

On completion of the course the students will be able to

1	Translate marketing objectives into measurable actions.
2	Create a strategy to reach customer based on marketing objectives.
3	Boost creative performance with experimentation.
4	Create an offline sales strategy that meets the business goals.
5	Ability to develop effective display strategies and campaigns that achieves specific marketing goals.

Books for study:

1. Puneet Singh Bhatia, "Fundamentals of Digital Marketing", Pearson Education, India.

Books for reference:

1. Kailash Chandra Upadhyay, "Digital Marketing", Complete Digital Marketing Tutorial. Notion Press, India.
2. Jeremy Kagan & Digital Marketing Strategy and Tactics, Wiley, Sidharth Shekar Singh, Noida.
3. Dr. Antony Puduserry Digital Marketing – An Overview, Notion Press, India.

ADD-ON COURSE (CAREER ORIENTED) CONTENT:

- Students of both UG and PG can join by selecting the add on course offered across the department in respective semester. It is common course for both UG and PG
- 5 modules (topics to cover / hands on training exercises)
- Each module requires 2 hr (5 X 2 : 10 hrs in total for a course (minimum)
- 10 hrs can be covered by 5 to 10 working days after regular stream class hrs.

COURSE EVALUATION

The candidate will be required to appear for the internal examination (conducted by the department / course coordinator) - Duration: 1.30 hrs. - Pattern of Exam 50 MCQ / 2 Mark questions / desktop based / Qualifying marks: 50: Final Mark & credit has to be sent to COE. Department will provide the certificate on the successful completion of the course.

P. M. Singh
HOD OF COMMERCE



M.Com. (General)

Second Year

CC 7

Semester III

TAXATION

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3CO07	TAXATION		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To identify deductions from gross total income and computation of income for different classes of assesses.
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Units

UNIT I Assessment of persons Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	(18 hrs)
UNIT II Tax Returns and Tax planning Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return-Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	(18 hrs)



UNIT III	(18 hrs)
International business taxation	
International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.	
UNIT IV	(18 hrs)
Goods and Services Tax	
Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST / UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	
UNIT V	(18 hrs)
Customs Act, 1962	
Customs Act, 1962: Important Definitions – Basics – 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.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2



Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C.& Co Pvt. Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, "Comprehensive Guide to Taxation" (Vol.I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

1. Sha R.G. and Usha Devi N.,(2022) "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.
5. Anurag Pandey, "Law & Practices of GST and Service Tax"- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/FL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

High - 3

Medium - 2

Low - 1

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RESEARCH METHODOLOGY

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3CO08	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Units**UNIT I****(18 hrs)****Introduction to Research Methodology**

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT II**(18 hrs)****Hypothesis Testing and Research Design**

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT III**(18 hrs)****Data Collection**

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.



UNIT IV**(18 hrs)****Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V**(18 hrs)****Preparation of Research Report**

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

Theory: 80%; Problems: 20%**Course Outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.



M.Com. (General)

Second Year

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Semester III

COMPUTER APPLICATIONS IN BUSINESS - PRACTICAL

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3CO09P	COMPUTER APPLICATIONS IN BUSINESS		2	-	4	-	5	6	40	60	100

Learning Objectives	
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Units

UNIT I Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.	(18 hrs)
UNIT II Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	(18 hrs)
UNIT III Non-parametric Tests in SPSS Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test	(18 hrs)
UNIT IV Introduction to Tally Prime Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers	(18 hrs)



- Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow /Funds flow and ratio analysis – Practical problems.

UNIT V

(18 hrs)

Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

100% Practical

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Books for study:

1. Sundara Pandian, P, Muthulakshmi, S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George, A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi.

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi, A, Chandran, P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata



Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

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M.Com. (General)

Second Year

CC 10

Semester IV

INTERNATIONAL BUSINESS

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3CO10	INTERNATIONAL BUSINESS		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analysing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II	(18 hrs)
Theoretical Foundations of International business	
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.	
UNIT III	(18 hrs)
Legal framework of International Business	
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.	



UNIT IV	(18 hrs)
Multi-Lateral Agreements and Institutions	
Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.	
UNIT V	(18 hrs)
Multinational Companies (MNCs) and Host Countries	
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore



Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://chooks.lpude.in/commerce/mcom/term_3/DCOM501/INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

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Second Year

EC 5 : 1

Semester III

STRATEGIC MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KPJCOECC05:1	STRATEGIC MANAGEMENT		3	-	-	-	3	3	25	75	100

Learning Objectives	
1.	To understand strategic management and its levels and phases
2.	To analyse the dynamics of competitive strategic management techniques
3.	To familiarize with the business and functional level strategies
4.	To gain knowledge on organisational and strategic leadership
5.	To apply latest concepts in strategy implementation and control

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	
UNIT II	(12 hrs)
Techniques for Strategic Management	
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix- Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of	



Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.	
UNIT III	(12 hrs)
Different Levels of Strategies	
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	
UNIT IV	(12 hrs)
Organisation and Strategic Leadership	
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	
UNIT V	(12 hrs)
Strategy Implementation and Control	
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3



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Second Year

EC 5 : 2

Semester III

INTERNATIONAL FINANCIAL MANAGEMENT

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3COECC05.2	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	3	25	75	100

Learning Objectives	
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange market
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

Course Units

UNIT I International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	(12 hrs)
UNIT II Foreign Exchange Market Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	(12 hrs)
UNIT III International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	(12 hrs)



UNIT IV International Financial Decisions Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	(12 hrs)
UNIT V International Financial Market Instruments Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	(12 hrs)

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), "International Financial Management" 4th Edition, MC Graw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi



Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2

High – 3

Medium – 2

Low – 1

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M.Com. (General)

Second Year

SEC 2

Semester IV

E - COMMERCE

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP3COSEC2	E - COMMERCE		-	-	-	-	2	3	25	75	100

Learning Objectives	
1	To understand the concept of E-Commerce.
2	To provide essential knowledge of B2B.
3	To study about the E- shop and ECRM.
4	To acquire knowledge about different payment security systems.
5	To gain essential knowledge of EDI communication.

Course Units

UNIT I Introduction Meaning - Definition - Scope - E- Commerce Vs Traditional Commerce - Significance - Business Models - Advantages - Limitations.	(12 hrs)
UNIT II B2B Meaning - Benefits - Requirements - Trade Cycle - Documents Exchanged - Four C's - Convenience - Collaborative Computing - Content Management - Call Centre. The Consumer Protection Act, 2019: Objects; Rights of consumers - Consumer Dispute Redressal Commissions - Consumer protection councils - Procedure for admission to complaints - Appeal against orders.	(12 hrs)
UNIT III B2C Meaning - E-shop - Features - Trade Cycle - Advantages - Limitations - Difference between B2B and B2C - ECRM - Major Trends - ECRM in India.	(12 hrs)
UNIT IV E - Payments E-payments - Types - Traditional Payment System vs Modern Payment System - Steps in E-payment - Payment Security	(12 hrs)



UNIT V
EDI

(12 hrs)

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

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the concept of electronic commerce.	K1
CO 2	Develop required skills and knowledge towards B2B E-Commerce.	K4
CO 3	Acquire knowledge of E-shop and ECRM.	K2
CO 4	Explain the payment security frame work.	K4
CO 5	Analyze the process of EDI Communication.	K4

Books for study:

1. Murthy, C.S.V, *E – Commerce*, New Delhi ,Himalaya publishing house, 2015.
2. Jeyakumari, J.J, *E- Commerce*, Kumbakonam, Anuradha Publications, 2008.

Books for reference:

1. Bhasker, B. *Electronic commerce Framework, Technologies and Applications*, New Delhi : McGraw Hill Educations, 2006
2. Rayudu, C. *E-Commerce and E-Business*, Mumbai: Himalaya Publishing house. 2015
3. Rayport, & Jaworeski, B.J. *Introduction to E- Commerce*, Noida, UP: McGraw Hill Publishing Company Limited, 2003
4. Tomasi, W, *Electronic Communication Systems Fundamentals through Advanced*, New Delhi: Pearson Education, 1988
5. Jaiswal S, *E-Commerce (Electronic Communication for Business)*, New Delhi: Galgotia Publications PVT, Ltd, 2000

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CONSUMER BEHAVIOUR

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KPCOECC3:1	CONSUMER BEHAVIOUR		-	-	-	-	3	3	25	75	100

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

Course Units

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	(12 hrs)
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.	(12 hrs)
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.	(12 hrs)
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.	(12 hrs)



UNIT V

(12 hrs)

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.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the consumer and Industrial decision making process and analyze the nature and model of Consumer Involvement.	K1
CO 2	Know the Environmental variations and cultural values and explain the cross-cultural influences on consumer behavior.	K4
CO 3	Connect individual personality to purchase decisions and suggest how psycho graphical segmentation can be effectively used.	K2
CO 4	Understand consumer behavior and its application and the role of marketing communication in consumer.	K4
CO 5	Emphasize the future of direct marketing in India and its influence in the Consumer behavior	K4

Books for study:

1. Natarajan L. Dr., *Consumer Behaviour*, Chennai, Margham Publication, 2013.

Books for reference:

1. Gilbert D. Harrell, *Consumer Behaviour*, New Delhi, Prentice Hall of India. 2015.
2. Ramanuj Majumdar, *Consumer Behaviour*, New Delhi, PHI Learning Private Limited, 2010.
3. Ramanuj Majumdar, *Consumer Behaviour*, New Delhi, Prentice Hall of India. Leon G. Schiffman, *Consumer Behaviour*, India, Pearson Education, 2011.

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CORPORATE AND ECONOMIC LAWS

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP4CO11	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To analyse current and capital account transactions and dealings in foreign currency under FEMA
2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	
UNIT II	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.	
The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	



UNIT III**(18 hrs)****Law relating to intellectual property rights**

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV**(18 hrs)****Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering - Punishment for money laundering - Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries - Summons, Search and Seizure - Appellate Tribunal.

UNIT V**(18 hrs)****Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project - Registration of Real Estate agents - Functions and duties of promoter - Rights and duties of Allottees - Offences, penalties and adjudication - Specimen agreement for sale to be executed between the promoter and the allottee.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO 3	Summarise the process relating to obtaining copyrights and patents.	K2
CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4



Books for study:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3

High - 3

Medium - 2

Low - 1

P. M. J. Jha
HOD OF COMMERCE
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Second Year

M.Com. (General)

Semester IV

CC 12

HUMAN RESOURCE ANALYTICS

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP4CO12	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Units

UNIT I Introduction to Human Resource Analytics Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	(18 hrs)
UNIT II Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.	(18 hrs)
UNIT III Introduction to HR Metrics HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.	(18 hrs)
UNIT IV HR Analytics and Data HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	(18 hrs)



UNIT V**(18 hrs)****HR Analytics and Predictive Modelling**

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine the concept of human resource analytics	K4
CO 2	Apply the HR tools and techniques in decision making	K3
CO 3	Examine the different types of HR metrics and their relative merits	K4
CO 4	Make use of HR data in report preparation	K3
CO 5	Build models for predictive analysis	K3

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbakaol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used



Second Year

M.Com. (General)

Semester IV

EC 6 : 1

ORGANISATIONAL BEHAVIOUR

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP4COECC06:1	ORGANISATIONAL BEHAVIOUR (Industry)		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the various aspects of human behaviour at work.
2.	To understand the role of motivation and job satisfaction in organisational commitment
3.	To analyse different forms of organisational structure and contemporary communication tools.
4.	To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
5.	To gain knowledge on recent trends in organisational change and development.

Course Units

<p>UNIT I (12 hrs)</p> <p>Introduction to Organizational Behaviour and Learning</p> <p>Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.</p>
<p>UNIT II (12 hrs)</p> <p>Motivation and Job Satisfaction</p> <p>Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment.</p>
<p>UNIT III (12 hrs)</p> <p>Organisational structure and Communication</p> <p>Organisational structure- Factors, Forms. Importance of virtual organisations –</p>



Organisational communication- Importance, Forms, Functions. Organisational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

UNITIV (12 hrs)

Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality.

UNITY (12 hrs)

Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify the effect of OB models and organizational learning on human behaviour	K3
CO 2	Assess theories of motivation and their impact on job satisfaction.	K5
CO 3	Examine effective communication tools for better organisational climate.	K4
CO 4	Analyse interpersonal transactions at workplace.	K4
CO5	Analyse the various OB models for change management and development in the organization.	K4

Books for study:

1. Aswathappa, (2021) "Organizational Behaviour (Text, Cases and Games)", 7th Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) "Organizational Behaviour", 6th Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) "Organizational Behaviour(Text and Cases)", 4th Edition, S. Chand, Noida (UP).
4. L.M. Prasad, (2016) "Organizational Behaviour", 6th Edition, Sultan Chand, New Delhi.



Books for reference:

1. Kavitha Singh, (2022) "Organizational Behaviour (Text and Cases)", 3rd Edition, Sulthan. Chand, New Delhi.
2. Fred Luthans, (2017) "Organizational Behaviour", 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) "Organizational Behavior", 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), "Organizational Behaviour", 1st Edition, S. Chand, Noida (UP).

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	3	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	2	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

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HOD OF COMMERCE 20/09/23



Second Year

M.Com. (General)

EC 6 :2

Semester IV

INSOLVENCY LAW AND PRACTICE

(For the candidates admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23KP4COECCO6:2	INSOLVENCY LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

Course Units

UNIT I Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	(12 hrs)
UNIT II Corporate Insolvency Resolution Process Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	(12 hrs)
UNIT III Liquidation and Adjudication of Corporate Persons Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator;	(12 hrs)



Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies; Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV

(12 hrs)

Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT V

(12 hrs)

Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and Bankruptcy Code 2016.	K1
CO 2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4



Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), "Corporate Restructuring Insolvency Liquidation & Winding-Up", 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), "Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice", 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), "Corporate Insolvency Law and Practice", 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann, New Delhi
2. Taxmann's - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
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CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

P. M. P. Phadnis
HOD OF COMMERCE 28/09/23

