

GOVERNMENT COLLEGE FOR WOMEN (A)

KUMBakonam.



DEPARTMENT OF COMMERCE

M.COM SYLLABUS

2023 ONWARDS

GOVERNMENT COLLEGE FOR WOMEN (A), KUMBAKONAM.
(Curriculum – M.Com. Commerce – 2023-2024)

Department : COMMERCE Programme Code : PCCO

SEMESTER - I

| Course Type | Course Type | Course Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-------------|-----------------------|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | CIA | ESE | Total |
| Part-I | CC- I | P23COC101 | Business Finance | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC – II | P23COC102 | Digital Marketing | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC – III | P23COC103 | Banking and Insurance | 6 | 4 | 3 | 25 | 75 | 100 |
| | EC I | | | 5 | 3 | 3 | 25 | 75 | 100 |
| | EC II | | | 5 | 3 | 3 | 25 | 75 | 100 |
| Part II | SEC I | P23CO1SE1 | Life Skills | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 22 | | | | 600 |

SEMESTER – II

| Part | Course type | Course Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|---------|--------------|-------------|---------------------------------|----------|-----------|-----------|-------|-----|---------|
| | | | | | | | CIA | ESE | Total |
| Part I | CC – IV | P23COC204 | Strategic Cost Management | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC-V | P23COC205 | Corporate Accounting | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC-VI | P23COC206 | Setting up of business entities | 6 | 4 | 3 | 25 | 75 | 100 |
| | EC – III | | | 5 | 3 | 3 | 40 | 60 | 100 |
| | EC-IV | | | 5 | 3 | 3 | 25 | 75 | 100 |
| Part-II | SEC II | P21CO2SE2 | Online marketing practices | 2 | 2 | 3 | 25 | 75 | 100 |
| | | | Internship/Industrial Training | | | 3 | 40 | 60 | 100 |
| | Total | | | | 30 | 22 | | | |
| | ECC I | | Moocs / Swayam courses | - | 2/3 | | | | |
| | | | | | | | | | 700/800 |

M.Com. (Financial Management)

SEMESTER – I

CORE – I

BUSINESS FINANCE

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|----------------------------|-------------------------------------------------------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| P23COC101 | BUSINESS FINANCE | | 6 | - | - | - | 4 | 6 | 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 value of money | |
| Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems. | |
| UNIT II | (18 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) |
| Start up Financing and Leasing | |
| Start up 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. | |

CourseOutcomes:

Students will be able to:

| | |
|------|--------------------------------------------------------------------------------|
| CO 1 | Explain important finance concepts |
| CO 2 | Estimate risk and determine its impact on return |
| CO 3 | Explore leasing and other sources of finance for startups |
| CO 4 | Summarise cash receivable and inventory management techniques |
| CO 5 | Evaluate techniques of long term investment decision incorporating risk factor |

Books for study:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Dr.L. Natarajan, ‘Investment Management’, Margham Publications, Chennai.
3. Dr. Gordon & Natarajan, Financial Services, Himalaya Publishers, New Delhi.
4. Khan M.Y &Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
5. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10thEdition, McGraw Hill Education, New Delhi.
6. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. RustagiR. P., (2022), “Financial Management, Theory, Concept, Problems”, 6thEdition, 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 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Question pattern: Theory 40%; Problems: 60%

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|-----------------------------------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit Theory – unit 2 & 3 |
| | | 1 question from each unit 4 – problems 1 – Theory (from unit 2 or 3) |

M.Com. (Financial Management)

SEMESTER – I

CORE – II

DIGITAL MARKETING

| Course Code | Title of the Course | Category | L | T | P | O | Credit | Inst. Hours | Marks | | |
|-------------|---------------------|----------|---|---|---|---|--------|-------------|-------|----|---------------|
| | | | | | | | | | CI | A | Ter na To tal |
| P23COC102 | DIGITAL MARKETING | | 6 | - | - | - | 4 | 6 | 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

Introduction to Digital Marketing

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

UNIT II

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.

UNIT III

Digital media channels

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

UNIT IV

Online consumer behavior

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

UNIT V

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 1 | Explain the dynamics of digital marketing |
| CO 2 | Examine online marketing mix |
| CO 3 | Compare digital media channels |
| CO 4 | Interpret online consumer behaviour |
| CO 5 | Analyse social media data |

Books for study:

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

Books for reference:

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

Web references:

- <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
- <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
- <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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

| SECTION A 20 marks | | SECTION B 25 marks | | SECTION C 30 marks | |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|--------------------|--|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) | | |

M.Com. (Financial Management)

SEMESTER – I

CORE – III

BANKING AND INSURANCE

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|----------------------------|-----------------------------------------------------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| P23COC103 | 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

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| UNIT - I | (18 hrs) |
| Introduction to Banking | |
| Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview – Fin tech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT. | |
| UNIT - II | (18 hrs) |
| Contemporary Developments in Banking | |
| Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined 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 (HealthServices) – Procedures-Code of Conduct. | |
| UNIT- IV | (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 1 | Relate the transformation in banking from traditional to new age |
| CO 2 | Apply modern techniques of digital banking |
| CO 3 | Evaluate the role of insurance sector |
| CO 4 | Examine the regulatory mechanism |
| CO 5 | Assess risk mitigation strategies |

Books for study:

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

Books for reference:

- Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
- Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

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

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 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) |

M.Com. (Financial Management)
SEMESTER – I (ABILITY ENHANCEMENT COURSE) SOFT SKILLS-I
LIFE SKILL

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|---------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| P23CO1SE1 | LIFE SKILL | | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Unit I (6 hrs) Balance life – move towards a more balanced life – attitude – meaning – types of attitudes – positive attitude – characteristics – the power of positive attitude – developing positive attitudes.</p> |
| <p>Unit II (6 hrs) Forming values – meaning and definition – importance of values – functions of values – characteristics of values – differences between values and attitudes – types of values.</p> |
| <p>Unit III (6 hrs) Emotional intelligence - introduction – processing of emotions – emotional intelligence – four branch model – measurement of emotional intelligence – way to develop EI.</p> |
| <p>Unit IV (6 hrs) Interpersonal skills – introduction – positive character traits – formal interpersonal skill – reason for poor interpersonal skills.</p> |
| <p>Unit V (6 hrs) Self development – introduction self awareness – motivation – increase motivation – Maslow’s theory of Hierarchy and needs – needs for self actualization – self analysis through SWOT.</p> |

Books for study:

1. Soft skills – S.Hariharan , N.Sundararajan, S.P.Shanmugapriya – MJP publishers – Chennai

Books for reference:

1. Soft skills development – Dr.L.Natarajan , Dr. P.Santhakumari – Magham publications – Chennai.

Web references:

1. https://www.academia.edu/30065434/life_skills_notes

Note: Latest edition of the books may be used

M.Com. (Financial Management)
SEMESTER – II

CORE - V

CORPORATE ACCOUNTING

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hour | Marks | | |
|------------------|-----------------------------|----------|---|---|---|---|---------|------------|-------|----------|-------|
| | | | | | | | | | CI | External | Total |
| P23COC205 | CORPORATE ACCOUNTING | | 6 | - | - | - | 4 | 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 |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 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 – Capitalreserve – 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 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. | (18 hrs) |

Course Outcomes ; Students will be able to

| | |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| O1 | Prepare Financial Statements of companies as per schedule III of Companies Act, 2013 |
| CO2 | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3 | Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21. |
| CO4 | Assess contemporary accounting methods |
| CO5 | Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility |

Books for study:

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

Books for reference:

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

Web references:

- <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- <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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

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

| SECTION A | | SECTION B | | SECTION C | |
|------------------------------------------------------|------------------------------------|---------------------------------------------|--------------|-------------------------------------|--------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | Problem only | 1 question from each unit (10X3=30) | Problem only |

SETTING UP OF BUSINESS ENTITIES

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|---------------------------------|----------|---|---|---|---|---------|-------------|-------|-----------|-------|
| | | | | | | | | | CIA | Ext. rnal | Total |
| P23COC206 | 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 Start ups 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. | (18 hrs) |
| UNIT II 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. | (18 hrs) |
| UNIT III 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. | (18 hrs) |
| UNIT IV 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. | (18 hrs) |
| UNIT V Environmental Legislations in India | (18 hrs) |

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 - 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 - Penalties and Procedure.

Course Outcomes : Students will be able to

| CO | Course Outcomes |
|------|-----------------------------------------------------------------------------|
| CO 1 | Assess the various avenues of acquiring finance to set up a business entity |
| CO 2 | Recall a legal requirement for section 8 company |
| CO 3 | Examine the proceeding for LLP and joint venture |
| CO 4 | Describe the registration and licensing procedure |
| CO 5 | Examine the compliance of regulatory frame work |

Books for study:

- Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
- Dr.S.S.Khanka (), Entrepreneurial Development, S.Chand and Company Ltd, New Delhi.
- Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
- Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
- Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

- . Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
- The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida

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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|---------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) |
| | | 1 question from each unit (10X3=30) |

M.Com. (Financial Management)

SEMESTER – I

ELECTIVE – 1

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|-----------------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | 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 Introduction to Business Ethics Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues. | (12 hrs) |
| UNIT II 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. | (12 hrs) |
| Unit III 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. | (12 hrs) |
| UNIT IV 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. | (12 hrs) |
| UNIT V 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. | (12 hrs) |

Course Outcomes

Students will be able to:

| | |
|------|-------------------------------------------------------------------------------------------------------------------------|
| CO 1 | Apply the concepts of business ethics in practice |
| CO 2 | Demonstrate and recommend ethical decision making by applying various theories |
| CO 3 | Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| CO 4 | Discuss the concepts of corporate sustainability |
| CO5 | Construct reports disclosing sustainability information |

Books for study:

- MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
- John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
- KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

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

Web references:

- [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20EN TREPNEURSHIP.pdf](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20EN%20TREPNEURSHIP.pdf)
- <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
- <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
- https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
- <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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) |
| | | 1 question from each unit (10X3=30) |

M.Com. (Financial Management)

SEMESTER – I

ELECTIVE – 2

OPERATIONS RESEARCH

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|----------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | OPERATIONS RESEARCH | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|----------------------------------------------------|
| 1 | To outline the fundamentals of Operations Research |
| 2 | To make use of 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 Introduction and Linear Programming Problem Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method. | (12 hrs) |
| UNIT II Transportation and Assignment Problems Transportation problem: Introduction – 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. | (12 hrs) |
| UNIT III 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). | (12 hrs) |
| UNIT IV Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM. | (12 hrs) |
| UNIT V 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. | (12 hrs) |

Course outcomes:

Students will be able to:

| CO | Course Outcomes |
|------|-------------------------------------------------|
| CO 1 | Demonstrate knowledge of OR fundamentals |
| CO 2 | Identify models for problem solving |
| CO 3 | Apply sequencing and game theory |
| CO 4 | Apply network analysis to enhance effectiveness |
| CO 5 | Examine the models for decision making |

Books for study:

- Kanti Swarup, P.K. Gupta, Man Mohan, ‘Operations Research’, Sultan Chand, New Delhi.
- Gupta P.K and Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
- Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
- Natarajan, Balasubramani and Tamarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
- Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

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

Web references:

- <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- [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)
- <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- <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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 2 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 3 | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Theory ; 20 % Problem : 80%

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) Problem only | 1 (a & b) question from each unit (5X5=25) Problem only |
| | | 1 question from each unit (10X3=30) Problem only |

SEMESTER – I

M.Com. (Financial Management)

ELECTIVE – 3

MANAGERIAL ECONOMICS

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|----------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | MANAGERIAL ECONOMICS | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|------------------------------------------------------------------|
| 1 | To outline the fundamentals of managerial economics |
| 2 | To make the students understand the concept production function, |
| 3 | To gain knowledge market structure and profit management. |
| 4 | To understand the concepts of profit management |
| 5 | To gain knowledge of business cycle and National income |

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| UNIT I Managerial Economics- scope-demand determinants- demand forecasting- methods of demand forecasting. | (12 hrs) |
| UNIT II Production function- return to scale- cost concepts- cost output relationship – short run and long run -Economies & diseconomies of scale- Break even analysis – determination of Break even point – assumptions – usefulness – limitations. | (12 hrs) |
| UNIT III Market structure and pricing decisions- pricing under perfect competition - Monopoly, Duopoly, Oligopoly and monopolistic competition. | (12 hrs) |
| UNIT IV Profit management- nature and measurement of profit- profit policies- profit planning and forecasting. | (12 hrs) |
| UNIT V Business cycle- definition – phases – minimizing effects of business cycles -National Income- concepts- GNP-GDP-NNP – methods of calculation of National Income | (12 hrs) |
| UNIT VI - (Not for examinations, only for reference) | |
| Case Studies: | |
| 1. Zenith electric company, p.no.692, Managerial Economics, Dr.S.Sankaran, Margham Publications, 2008. | |
| 2. Casinocollapsible Chair Company, p.no.693, Managerial Economics, Dr.S.Sankaran, Margham Publications, 2008. | |

Books for reference:

1. Managerial Economics, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd.
2. Managerial Economics, S. Sankaran - Margham Publications.

Text Book:

1. Managerial Economics, R.L. Varshney and K.L. Maheswari, -Sultan Chand & Sons- New Delhi.

OUTCOMES:

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

| | |
|------|---------------------------------------------------------------------------------------------------------|
| CO 1 | Describe demand forecasting of a company |
| CO 2 | Design competition strategy including costing, pricing, product differentiation and market environment. |
| CO 3 | Analyse business problem with a systematic theoretical prime work. |
| CO 4 | Apply the profit policies and management in a business. |
| CO 5 | Understand the economic growth and development concepts – GDP, GNP. |

Mapping of outcomes:

| | PO1 | PO2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|-----|-----|------|------|------|------|------|------|------|------|
| CO 1 | ✓ | | | ✓ | | | | | | ✓ |
| CO 2 | ✓ | | | | | | | | | |
| CO 3 | | | | ✓ | ✓ | | | ✓ | | |
| CO 4 | | | ✓ | ✓ | | | | | | ✓ |
| CO 5 | | | | | ✓ | | | | | |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) |

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SEMESTER – I

ELECTIVE – 5

BEHAVIOURAL FINANCE

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|----------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | BEHAVIOURAL FINANCE | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

Learning Objectives

| | |
|---|-----------------------------------------------------------------------------------------------|
| 1 | To understand the difference between classical financial theory and behavioural finance |
| 2 | To focus on the specific theories of decision-making process in a market |
| 3 | To know the key behavioral biases of individual and professional investors |
| 4 | To analyse the psychological influence in investment decisions |
| 5 | To know how behavioral biases of managers affect the decision-making process in a corporation |

UNIT I

(12 hrs)

Introduction

Behavioural Finance: Nature, Scope, Objectives and application - Investment Decision Cycle - Judgment under Uncertainty - Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.

UNIT II

(12 hrs)

Utility/ Preference Functions

Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

UNIT III

(12 hrs)

Behavioural Factors and Financial Markets

The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability – The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – The case for psychological influence.

UNIT IV

(12 hrs)

Behavioural Corporate Finance

Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – The source of the systematic under performance.

UNIT V

(12 hrs)

Emotions and Decision – Making

Experimental measurement of risk-related investment decisions - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Course Outcomes

| | |
|------|------------------------------------------------------------------------------------------------|
| CO 1 | Differentiate between a behavioural finance perspective and a traditional finance perspective. |
| CO 2 | Apply relevant theories for decision making in the market. |
| CO 3 | Discuss the cognitive biases and errors of judgment that affect financial decisions. |
| CO 4 | Evaluate behavioural influences involving individual investment decisions |
| CO5 | Evaluate behavioural influences involving corporate financial decisions |

Books for study:

- Ackert, L., Deaves, R. (2009), “Behavioral Finance: Psychology, Decision-Making, and Markets”, Cengage Learning, United States
- Baker, H. K. (2014). Investor Behavior: The Psychology of Financial Planning and Investing. United Kingdom: Wiley

Books for reference:

- Statman, M. (2010), “What Investors Really Want: Know What Drives Investor Behavior and Make Smarter Financial Decisions”, McGraw Hill LLC, Portugal
- Edward Elgar, (2010), “Handbook of Behavioral Finance”, United Kingdom

Web references:

- <https://blogs.cfainstitute.org/investor/category/behavioral-finance/>
- <https://www.behavioralfinance.com/>
- <https://www.dartmouth.edu/~lusardiworkshop/Papers/FPA%20BEHAVIORAL%20BIAS%20PAPER.pdf> - The Future of Wealth

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

| COs | Pos | | | | | | PSOs | | |
|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| | Po1 | Po2 | Po3 | Po4 | Po5 | Po6 | PSo1 | PSo2 | PSo3 |
| CO1 | | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | |
| CO2 | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | ✓ |

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) |
| | | 1 question from each unit (10X3=30) |

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SEMESTER – I

ELECTIVE – 6

SERVICES MARKETING

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|----------------------------|----------------------------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | SERVICES MARKETING | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| 1 | To give students broad understanding of services marketing . | | | | | | | | | | |
| 2 | To provide in depth knowledge about Service marketing mix - | | | | | | | | | | |
| 3 | To understand Pricing of service | | | | | | | | | | |
| 4 | To know the in depth knowledge about service promotion | | | | | | | | | | |
| 5 | To understand about success and failure of services marketing. | | | | | | | | | | |

| |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UNIT I (12 hrs) Introduction to service marketing – meaning, definition, component - characteristics and classification of services- significance – words and believes – differences. |
| UNIT II (12 hrs) Service marketing mix - meaning, definition - characteristics– product, price, promotion, place, people, physical evidence & processes. |
| UNIT III (12 hrs) Pricing of service – meaning of price, objectives of pricing - characteristics of service price - factors affecting prices – approaches to pricing services – customer knowledge of service prices. |
| UNIT IV (12 hrs) Service promotion – market communication – service communication – advertising – sales promotion - personal selling - direct marketing - People in service market mix - service personnel – role of frontline employees |
| UNIT V (12 hrs) Service failure – recovery and customer retention - Marketing of services: bank, insurance, health, tourism and hotel. |

Text Book Recommended:

1. Services Marketing, Dr.L.Natarajan, Margham Publications

Reference Books:

1. Services Marketing, S.M. Jha, Himalaya Publishing House
2. Services Market and Management, Dr. B.Balaji,S.Chand

Web references:

1. <https://www.studocu.com/row/document/eldoret-tecnichnical-training-institute/nutrition-and-dietetics/life-0-skills-notes-1/11632499>

Course Outcomes:

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

| | |
|------|---------------------------------------------------------------|
| CO 1 | Explain the characteristic of Service Marketing. |
| CO 2 | Summarize the marketing mix. |
| CO 3 | Define the pricing of service marketing. |
| CO 4 | Describe the service promotion in business. |
| CO 5 | Analyse the service failure, recovery and customer retention. |

Mapping of outcomes:

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|------|------|------|------|------|------|------|------|------|------|
| CO 1 | | ✓ | | ✓ | ✓ | ✓ | | | | |
| CO 2 | | | ✓ | ✓ | | | | | ✓ | |
| CO 3 | | | ✓ | ✓ | | | | | | |
| CO 4 | | ✓ | | ✓ | | | | | | |
| CO 5 | | | ✓ | | | | | | | |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) |

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SEMESTER – II

PROJECT MANAGEMENT

ELECTIVE - 7

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|---------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | PROJECT MANAGEMENT | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|--------------------------------------------------------|
| 1 | To understand the dimensions of a project |
| 2 | To evaluate the factors influencing project management |
| 3 | To perform cost-benefit analysis |
| 4 | To design and apply network analysis |
| 5 | To evaluate and monitor project implementation |

Course Units

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| UNIT I Introduction to Project Management Project - Meaning and Definition - Classification of Projects-Stages in a Project Life Cycle-Project Identification and feasibility studies - Introduction to Project Management-Importance. | (12 hrs) |
| UNIT II Project Analysis Market and Demand Analysis-Situational Analysis and Specification of Objectives-Collection of Secondary Information-Conduct of Market Survey-Characteristics of the Market-Demand Forecasting-Market Planning, Technical Analysis-Manufacturing Process -Technical Arrangements-Materials and Inputs-Product Mix-Plant Capacity-Location and Site-Machineries and Equipment-Structures of Civil Works-Environmental Aspects. | (12 hrs) |
| UNIT III Financial Analysis Financial Analysis-Estimation of Cost of Project - Sources of Finance - Estimates of Sales and Production - Cost of Production - Working Capital Requirements - Financial Profitability Projections - Break-Even Point - Projected Cash Flow Statements and Projected Balance Sheet. | (12 hrs) |
| UNIT IV Planning and Scheduling Project Planning and Scheduling-Introduction-Definition-Purpose-Stages of Project Planning and Scheduling-Concepts and Tools Planning and Scheduling-Environmental Scanning- Forecasting- Qualitative and Quantitative Techniques-Bench Marking-Budgeting-Scheduling Tools-Gantt Chart-Pareto Chart-Cause and Effect Chart-Control Chart-Matrix Diagram-Work-Breakdown Structure-Timeline-Flow chart- PERT and CPM Network-Process Decision Program Chart-Tree Diagram. | (12 hrs) |
| UNIT V Project Implementation - Project planning Project planning, Project Control, Human aspects of Project Management- Project review: Control of in- Progress projects, the post audit, abandonment of an analysis, Administrative aspects of capital budgeting. | (12 hrs) |

Course Outcomes

Students will be able to:

| CO | Course Outcomes |
|------|------------------------------------------------|
| CO 1 | Explain the project dynamics |
| CO 2 | Appraise the factors influencing projects |
| CO 3 | Assess financial aspects and make projections |
| CO 4 | Utilise techniques for planning and scheduling |
| CO 5 | Evaluate various projects |

Books for study:

1. C.D. Balaji, 'Project Management', Margham Publications, Chennai.
2. Prasanna Chandra, (2017), "Projects: Planning, Analysis, Selection, Financing, Implementation, and Review", 8th Edition, McGraw Hill Education, New Delhi.
3. Vishwanath Murthy, (2022), "Project Management The Complete Process", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Lalitha Balakrishnan and Gowri Ramachandran, (2022), "Project Management", 2nd Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
5. Rao P.C.K. (2010), "Project Management & Control", 2nd Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. Vasant Desai, (2021), "Project Management", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. K. Nagarajan, (2017), "Project Management", 8th Edition, New Age International (P) Ltd., Chennai.

Web references:

1. <https://www.manage.gov.in/studymaterial/PM.pdf>
2. https://www.dias.ie/jetschool/presentations/PM_lecture.pdf
3. https://openjicareport.iica.go.jp/pdf/11681731_03.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 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO 5 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Theory : 80% Problem : 20%

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X5=25) theory from 2 problems from unit 3 and 4 | 1 question from each unit (10X3=30) 1 Problems from unit 3 or 4 |

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SEMESTER – II

ELECTIVE- 8

CORPORATE RESTRUCTURING LAW AND PRACTICE

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | CORPORATE RESTRUCTURING LAW AND PRACTICE | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|-----------------------------------------------------------------------------------------------|
| 1 | To acquire knowledge about various strategies of Corporate Restructuring. |
| 2 | To understand the procedural aspects relating to meetings and petitions |
| 3 | To analyse the legal and procedural aspects of Mergers, Amalgamations and Takeovers. |
| 4 | To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger. |
| 5 | To understand the Global and National Scenario of Corporate Restructuring |

Course Units

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| UNIT I Corporate Restructuring and Strategic Planning Corporate Restructuring –Meaning, Need, Scope and Modes - Global and National Scenario - Strategic Planning- Competitive advantage and core competence - Strategic Formulation- Routes for executive strategy: Start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances. | (12 hrs) |
| UNIT II Legal and Procedural aspects related to meetings and petitions Meetings and Petitions: Concept, Need and Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations. | (12 hrs) |
| UNIT III Takeovers Takeovers: Meaning – Types of Takeovers – Legal Aspects – Securities and Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units. | (12 hrs) |
| UNIT IV Demergers Difference between Demergers and Reconstructions - Modes of Demerger – By Agreement, Under scheme of arrangement, by Voluntary Winding Up – Reverse Mergers. | (12 hrs) |
| UNIT V Buy back of shares Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines – Procedure and Practice of buyback of shares. | (12 hrs) |

Course Outcomes:

Students will be able to:

| | |
|------|------------------------------------------------------------------------------------------|
| CO 1 | Identify the different strategies of Corporate Restructuring and Financial Restructuring |
| CO 2 | Recognise the need for and scope of Corporate Restructuring |
| CO 3 | Enumerate the legal and procedural aspects of Mergers, Amalgamations and Takeovers |
| CO 4 | Recognise the different modes of Demerger and Reverse Merger |
| CO 5 | Identify the procedural and practical aspects of Buy back of shares by Companies |

Books for study:

- SampathK. R. (2018), “Law and Procedure for Mergers/ Amalgamations, Takeovers, Joint Ventures, LLPs & Corporate Restructure”, 11th Edition, Snow White Publications Pvt. Ltd, Mumbai
- Ramanujam S.(2019), “Mergers et al”, 4th Edition, Lexis Nexis Butterworth India
- Prasad G. Godbole (2013), “Mergers, Acquisitions and Corporate Restructuring”, 2nd Edition, Vikas Publishing

Books for reference:

- Dr.Pradip Kumar Sinha (2016), Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House.
- Ray, Kamal Ghosh, (2010), “Mergers and Acquisitions: Strategy, Valuation and Integration”, PHI Learning Pvt. Ltd., New Delhi

Web references:

- https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf
- <https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html>

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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) |
| | | 1 question from each unit (10X3=30) |

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SEMESTER – II

ELECTIVE- 9

BUSINESS ENVIRONMENT

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|-----------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | BUSINESS ENVIRONMENT | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|----------------------------------------------------------------------------------------------------------|
| 1 | To develop in depth knowledge of business environment and corporate social responsibilities of business. |
| 2 | To understand the corporate social responsibilities of business. |
| 3 | To analyse the Social and Cultural Environment |
| 4 | To outline the concept of Political Environment and |
| 5 | To understand the Legal Environment |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| UNIT I Business – Characteristics – Objectives – Business Environment – Nature – Importance – Classification –Internal Vs External Environment- Interaction between Economic and Non Economic Environment | (12 hrs) |
| UNIT II Environmental Scanning – Objectives – Sources – Process – Techniques – Need and Importance – Social Responsibilities of Business – Arguments for and against CSR – CSR towards various Stakeholders – Social Audit – Features – Objectives and Benefits – Business Ethics – Features and Importance. | (12 hrs) |
| UNIT III Social and Cultural Environment – Society – Elements – Concepts –features – Elements - Cultures – Concepts – Economic Environment – Impact on business – Economic Systems – Features – Merits and Demerits. | (12 hrs) |
| UNIT IV Political Environment – Impact on Business – Responsibility of Government – Role of Government in Business` | (12 hrs) |
| UNIT V Legal Environment – Important legal regulation influencing Business – Technological Environment - Nature – Advantages and Disadvantages of Technology – Impact on Business – Factors influencing Choice of Technology – Technology and Society. | (12 hrs) |

Text book Recommended:

1. Business Environment by Dr.C.D.Balaji – Margham Publications.
2. Business Environment by R.Joshi & S.Kapoor, Kalyani Publications.

Reference books:

1. Business Environment by Francis Cherunillam - Himalaya Publications

Course Outcomes:

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

| | |
|------|-------------------------------------------------------------------|
| CO 1 | Describe about business environment |
| CO 2 | Understand the financial system and role in economic development. |
| CO 3 | Analyse the factors affecting to start the business |
| CO 4 | Understand the business ethics. |
| CO 5 | Describe the social responsibilities of business man. |

Mapping of outcomes:

| | PO1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|-----|------|------|------|------|------|------|------|------|------|
| CO 1 | ✓ | ✓ | | | | | | | | |
| CO 2 | | ✓ | | | | ✓ | ✓ | | | |
| CO 3 | | | | ✓ | | | | | | |
| CO 4 | | | | ✓ | | | | | | |
| CO 5 | | | | ✓ | | | | | | |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) |

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SEMESTER – II

ELECTIVE - 10

DERIVATIVES MARKET

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|----------------------------|--------------------------------------------------------------------------------------------------------------------|----------|---|---|---|---|---------|-------------|-------|----|---------|
| | | | | | | | | | CI | A | Termina |
| | DERIVATIVES MARKET | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| 1 | To understand how futures and options markets work | | | | | | | | | | |
| 2 | To evaluate the basic derivatives and their applications in the financial risk management and investment. | | | | | | | | | | |
| 3 | To understand the theoretical underpinnings and the practical applications in real world of derivative securities. | | | | | | | | | | |
| 4 | To define the various types of payoff for buyer and identifying commodity markets | | | | | | | | | | |
| 5 | To analyse the commodities market and its role in trading | | | | | | | | | | |

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| UNIT I Introduction Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features. | (12 hrs) |
| UNIT II Futures contracts Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures. | (12 hrs) |
| UNIT III Interest rate and Option Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem. | (12 hrs) |
| UNIT IV Payoff for Buyer Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures-Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options- Pay off profit for writer of call options. Hedging and speculation in options. Ito’s Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks. | (12 hrs) |
| UNIT V Commodity Markets Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk | (12hrs) |

Course Outcomes

| | |
|------|---------------------------------------------------------------------------------------------------------------|
| CO 1 | Recall the concepts and market mechanics of different types of financial derivatives |
| CO 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches |
| CO 3 | Evaluate the instruments that can be used to implement risk management strategies |
| CO 4 | Explain various payoff for buyer of futures and other options like hedging and speculation. |
| CO 5 | Identify the evolution of commodity markets and exchanges in India. |

Students will be able to:

Books for study:

1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited ,2017.
2. Boyle Patrick & McDougall Jessi, ” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps” Paperback,2018.
3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi

Books for reference:

1. Gupta S.L.(2017) " Financial Derivatives: Theory, Concepts and Problems”, 2nd Edition, PHI Learning Pvt Ltd.
2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts and Cases”, 4th Edition, Mcgraw-Hill, Noida
3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4th Edition, Oxford Publication House
4. Kolb W Robert& Overdhal A James, (2009), “Financial Derivatives: Pricing and Risk Management”, John Wiley & Sons,New Jersey

Web references:

1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2. <https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056>

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 | 3 | 3 | 3 | 1 | 2 | 3 | 3 | 2 |
| CO2 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 1 |
| CO3 | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO4 | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

| SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) |
| | | 1 question from each unit (10X3=30) |

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SEMESTER – II

ELECTIVE – 11

FINANCIAL MANAGEMENT

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|----------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | FINANCIAL MANAGEMENT | | 2 | 0 | 0 | | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| 1 | To educate the students about the financial management concept and sources, procurement and management of fund. |
| 2 | To understand the capital structure and value of the firm. |
| 3 | To assess the various types of leverages. |
| 4 | To understand and forecast the working capital management. |
| 5 | To know the various methods of capital budgeting. |

| |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UNIT I (12 hrs) Financial management- Meaning- Object- Scope- functions of finance manager - financial planning- meaning and scope – Time value of Money, Present value of Money – Annuity. Cost of capital- meaning- components- cost of debt- cost of preference shares- cost of equity- cost of retained earnings- weighted average cost of capital.. |
| UNIT II (12 hrs) Capital structure- meaning- features- factors determining capital structure- EPS - EBIT-relationship- indifference point of EBIT- Theories of capital structure- Net income approach - Net operating income approach - MM approach - Traditional approach. |
| UNIT III (12 hrs) Leverage - Meaning, significance and types - Operating leverage, financial leverage combined leverage - dividend policy – Theories - Relationship with value of firms - Stock dividend - Stable dividend. |
| UNIT IV (12 hrs) Working capital management - Meaning – Concept of Working Capital – Significance – Determination of Working Capital Requirements – Forecasting of Working Capital. |
| UNIT V (12hrs) Capital budgeting - Importance - Appraisal methods - Payback period - ARR method - Discounted Cash flow - Net present value - Profitability Index - Internal Rate of Return. |

Students will be able to:

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Books for study: 1. Financial management – R.K. Sharma & Shashi K. Gupta- Kalyani publishers. |
| Books for reference: 1. Financial Management by A. Murthy, Margham publications. 2. Elements of financial management by S.N. Maheswari- Sultan Chand & sons. |

Note: Latest edition of the books may be used

Theory and problems shall strictly be in the ratio of 25:75

Course Outcomes:

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

| | |
|------|-------------------------------------------------------------------------------------------------|
| CO 1 | Analyse the financial management concept and calculate time value of money and cost of capital. |
| CO 2 | Take financial decision based on capital structure theories. |
| CO 3 | Calculate different leverages and determine suitable dividend policy. |
| CO 4 | Estimate the working capital requirement of a business. |
| CO 5 | Compare the business proposals and take decisions using capital budgeting. |

Mapping of outcomes:

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|------|------|------|------|------|------|------|------|------|------|
| CO 1 | | ✓ | | | | | | | ✓ | |
| CO 2 | | | | ✓ | ✓ | | ✓ | | ✓ | |
| CO 3 | | ✓ | | | | ✓ | | ✓ | | |
| CO 4 | | | | | | | | | ✓ | |
| CO 5 | | | | | | ✓ | | | ✓ | |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|----------------------------------------------------------------------|---------------------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) 1 theory 4 problems | 1 question from each unit (10X3=30) 5 Problems |

RETAIL MARKETING

| Course Code | Title of the Course | Category | L | T | P | O | Credits | Inst. Hours | Marks | | |
|-------------|---------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| | RETAIL MARKETING | | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

| Learning Objectives | |
|---------------------|-----------------------------------------------------------------------|
| 1 | To develop an in depth understanding of retail marketing. |
| 2 | To develop in depth knowledge of Retail Promotion |
| 3 | To understand the Supply chain management |
| 4 | To analyse the International retailing |
| 5 | To outline the concept of Role of information Technology in retailing |

| |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UNIT-I Retail marketing - Functions of retailers – Characteristics of retailers – Types of retailers – Retail location – Strategies. Branding in Retailing – Brand positioning – Brand name – Brand awareness – advantage. |
| UNIT-II Retail Promotion – Promotional advertising – Sales promotion, objectives and Types – Consumerism – reasons for consumerism – evaluation of legislation for consumer protection. E-tailing in India – reasons for growth – challenges to E-tailing. |
| UNIT-III Supply chain management – Supply chain structure – objectives Problems – Services of wholesalers – Retail logistics. |
| UNIT-IV International retailing – Meaning, Development of international retailing – Factors motivating Retailers to Internationalization, push factors, pull factors – concept of International retailing – Measuring Retail structures, Entry methods – Factors determining market entry strategy. |
| UNIT-V Role of information Technology in retailing – Competitive advantages – limitations – system – Online Retailing. |
| UNIT-VI - (Not for examinations, only for reference) Link1Case Study- https://www.businessmanagementideas.com/case-studies/retail-management-case-study-top-3-case-studies/15749 . 2. https://youtu.be/8XtJqMOg |

Text Book Recommended:

1. A Simple book on Retail Marketing by M.Inbalakshmi, Kalyani Publishers, Chennai.

Reference books:

1.Retail marketing, Dr. L. Natarajan, Margham Publications, Chennai.

OUTCOMES:

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

| | |
|------|--------------------------------------------------------------------|
| CO 1 | Demonstrate the knowledge gained about retail marketing |
| CO 2 | Develop an in-depth knowledge of online retail marketing |
| CO 3 | Understand recent trends in international retailing |
| CO 4 | Identify the various back-end aspects of retail business. |
| CO 5 | Analyse the retail strategy of a specific store or pair of stores. |

Mapping of outcomes:

| | PO2 | PO3 | PO 4 | PO 5 | PO 7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|-----|-----|------|------|------|------|------|------|------|------|
| CO 1 | | | | ✓ | | | ✓ | | | |
| CO 2 | | | | ✓ | | | ✓ | | | |
| CO 3 | | ✓ | | | | | | | | ✓ |
| CO 4 | ✓ | | | | | | ✓ | | | |
| CO 5 | ✓ | | | | | | ✓ | | | |

| | SECTION A | SECTION B | SECTION C |
|------------------------------------------------------|------------------------------------|--------------------------------------------|-------------------------------------|
| 2 Multiple choice questions from each unit (10X1=10) | 1 question from each unit (5X2=10) | 1 (a & b) question from each unit (5X5=25) | 1 question from each unit (10X3=30) |

