GOVERNMENT COLLEGE FOR WOMEN (A)

KUMBAKONAM.



DEPARTMENT OF COMMERCE

M.COM SYLLABUS

2023 ONWARDS

Depa	artment	: COMMÈ		im – Wi.Com. Commerce –		mme Code	:	PC	CO	
		1		SEMESTER - I	1	1		I		
Course	Course				Hrs/W		Exam		Mark	5
Туре	Туре	Course	Code	Title of the Course	eek	Credits	Hrs	CIA	ESE	Total
Part-I	CC-I	P23COC101	1	Business Finance	6	5	3	25	75	100
	CC – II	P23COC102	2	Digital Marketing	6	5	3	25	75	100
	CC – III	P23COC103	3	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	P23CO1SE	1	Life Skills	2	2	3	25	75	100
				Total	30	22				600

GOVERNMENT COLLEGGE FOR WOMEN (A), KUMBAKONAM.

(Curriculum – M.Com. Commerce – 2023-2024)

SEMESTER – II

Part	Course	Course Code	Title of the Course	Hrs/	Credi	Exam	Marks			
I alt	type		Week	ts	Hrs	CIA	ESE	Total		
	CC – IV	P23COC204	Strategic Cost Management	6	5	3	25	75	100	
	CC-V	P23COC205	Corporate Accounting	6	5	3	25	75	100	
Part I	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	
	SEC II	P21CO2SE2	Online marketing practices	2	2	3	25	75	100	
			Internship/Industrial Training			3	40	60	100	
Part-II			Total	30	22					
1 411-11	ECC I		Moocs / Swayam courses	-	2/3					
									700/800	

FMFS	TER –	M.Com. (Finan I	cial M	anag	geme	nt)			ſ	ORE	_T			
LIVIES	I LK –	BUSINES	S FIN	ANC	СE				C	UNE	- 1			
Cou Co		Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hours	CIA	Exte rnal			
P23CC	00101	BUSINESS FINANCE		6	_	_	_	4	6	25	75	H 100		
F23CC		ing Objectives	$\mathbf{NANCE} 0 - - - 4 0 23 73 100$											
1		line the fundamental concept	ts in f	inana	20									
2		imate and evaluate risk in in				ale								
3		aluate leasing as a source of					ne the	sour	ces of	startu	n finar	ncing		
4		amine cash and inventory ma						5001	003 01	Sturtu	p mai	lenig		
5		braise capital budgeting tech					.0							
5	10 491		se Uni											
UNIT	I	000									(18 h	rs)		
	-	to Business Finance and Ti	ime va	le of	mor	ney					, .	.,		
Busine	ss Fina	nce: Meaning, Objectives,	Scope	e -Ti	me '	Valu	e of	mone	ey: Me	eaning	g, Cau	ses –		
Compo	ounding	- Discounting - Sinking	Fund	Dep	osit	Fact	tor –	Capi	ital Re	ecover	y Fac	tor –		
Multip	le Com	pounding-Effective rate of	interes	st – Ī	Doub	ing	perio	d (Ru	le of 6	9 and	Rule	of 72)		
- Pract	ical pro	blems.												
UNIT											(18 h	rs)		
	lanage													
		ertainty: Meaning - Sources												
		tern of Risk and Return –									nimise	Risk		
		and Portfolio) – Methods of	Risk N	Aana	geme	ent-l	ledg	ing cu	rrency	risk	(10)			
UNIT											(18 h	irs)		
		ncing and Leasing cing: Meaning, Sources, M	odaa (Deet	atron		4.0	aal in	voctor	Var	tura a	amital		
		ng: Meaning – Types of Le												
		ancial evaluation from the pe								Disau	vantag	çes or		
UNIT		inclar evaluation from the pe	rspeer	IVC C	I LC	501			•		(18 h	re)		
		able and Inventory Manage	ement								(10 11	13)		
Cash M Cash - Credit Evalua	Manager - Safety policy ting inv	ment: Meaning, Objectives / level of cash – Optimum – Controlling receivables: 1 /estment in accounts receiva rice breaks – ABC Analysis.	and Ir cash Debt c ble - I	npor balaı colleo	nce - ction	Rec peri	eiva od, A	ble M Ageing	anagei g sche	ment: dule,	Mean Factor	ing – ing –		
UNIT		,									(18 h	rs)		
Multi	Nationa	al Capital Budgeting										,		
		al Capital Budgeting: Mea	ning,	Step	os in	volv	ed, (Comp	lexitie	s, Fa	ctors	to be		
		nternational sources of fina												
		coposals: Discounted Pay Ba												
		ernal Rate of Return - Cap	ital ra	tionii	ng -T	echi	nique	s of I	Risk aı	nalysi	s in C	apital		
Budge	0													
	rseOut													
		ll be able to:												
CO 1		Explain important finance co	-											
CO 2		Estimate risk and determine i												
CO 3		Explore leasing and other sou						±						
CO 4	5	Summarise cash receivable a	nd inv	ento	ry ma	inag	emen	t tech	niques					
705	Т	- 1 4 4 1 * 61 4				1 .	•	÷			C			

Evaluate techniques of long term investment decision incorporating risk factor

CO 5

M Com (Einspeiel Management)

Books for study:

- 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.
- 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:

- Pandey I. M., (2021), "Financial Management", 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida.
- 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.
- 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

			Р	05			PSOs				
	1	2	3	4	5	6	1	2	3		
CO1	✓	✓		✓	✓	✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓		✓	✓	✓	✓	✓	✓		
CO4	✓	✓		✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	√	✓	✓	✓	✓	~		

Question pattern: Theory 40%; Problems: 60%

SECT	ION A	SECTION B	SECTION C
2 Multiple choice questions from	1 question from each unit	1 (a & b) question from each unit	1 question from each unit
each unit	(5X2=10)	Theory – unit 2 &	4 – problems
(10X1=10)		3	1 – Theory (from unit 2 or 3)
			(110111 unit 2 of 5)

		M.Coi	m. (Fiı	nanci	ial M	anag	emen	it)					
SEMESTEI	R –	I									COR	RE – II	
		D	IGITA	LM	ARK	ETI	NG						
~ ~ .	Course Code Title of the Course Code Course Code Course $\begin{bmatrix} 1 \\ 1 \\ 1 \\ 2 \\ 3 \\ 1 \\ 3 \\ 1 \\ 3 \\ 3 \\ 1 \\ 3 \\ 3 \\ 1 \\ 3 \\ 3$										Marks		
Course Code	e	Course	Cate; ry	L	T	Р	0	Cre	Ins	A CI	ter na	To tal	
DIGITAL 6 - - 4 6 25 P23COC102 MARKETING 6 - - 4 6 25								75	100				
				Le	earni	ng O	bjecti	ives					
1	Т	o assess the evoluti	ion of a	ligita	ıl mar	ketin	g						
2	Т	o appraise the dime	ensions	s of o	nline	mark	ceting	mix					
3	Т	o infer the techniqu	ies of a	ligita	l mar	ketin	g						
4	Т	o analyse online co	nsume	r beh	aviou	ır	-						
5	Т	o interpret data from	m socia	al me	dia a	nd to	evalu	ate	game b	based r	narket	ing	
			C	ourse	e Uni	ts							

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", 2ndEdition, 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" 3rdEdition, McGraw Hill Publications Noida.
- 5. Kailash Chandra Upadhyay,(2021) "Digital Marketing: Complete Digital MarketingTutorial", 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" 2ndEdition, Oxford University Press, London.

Web references:

- 1. <u>https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-</u> marketing.pdf
- 2. <u>https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning</u>
- 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

				PSOs					
	1	2	3	4	5	6	1	2	3
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓	 ✓ 	✓	✓
CO3	✓	✓	✓	✓	✓	✓	 ✓ 	✓	✓
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO5	✓	\checkmark		\checkmark	\checkmark	\checkmark	✓	✓	✓

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

TEMPO	ED I	M.Com. (Fin	ancia	l Ma	nage	ement)			co	DE	
SEMEST	EK-I	BANKING	AND	INSU	JRA	NCE				CU	RE –	111
								s			Marl	ks
Course	Code	Title of the Course	Categor y	L	Т	Р	0	Credits	Inst. Hours	CIA	Exte rnal	Tota 1
P23CO	C103	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100
			Learn			ctives						
		rstand the evolution of ne			ing							
		ore the digital banking tec		es								
		vse the role of insurance s			_							
		ate the mechanism of cus	stome	r serv	ice i	n insu	irance	e an	d the 1	eleva	int	
	egulatio											
5 7	'o anals	ye risk and its impact in b		-		uranc	e indı	ustry	у			
			Cours	se Un	its							
NIT -		Banking									(18	8 hrs)
Era of <u>ystem -</u> J NIT - Contem Distribut Block C Jnlockin CBDC) Applicat	Banking - Electro II porary ed Led hain - I ng the - Role ions of unking -	tech Outlook - The Fina g.Digital Banking – Ele onic Credit and Debit Cle Developments in Bankin ger Technology – Block Differences between DLT potential of Block chain e of DLT in financial se AI in Banking - Importa Meaning - Benefits in sw	ectron aring ng chain and I and I arvice ance o	ic Pa <u>– NE</u> : Mea Block ypto o s - A of AI	Syme FT – Ining cha curro I in in b	g - Str g - Str in - B encies Banl pankin	vstem S –V vuctur senefi , Cer king:	s–E SA ts o ntral Fut Bank	f Bloc f Bloc f Bloc f Bloc l Bani ture o	nic I <u>MS–S</u> k Cha ck cha k Dig f AI	Fund 7 WIFT (18 ain - 7 ain and gital C in Ba gined v	Transfer hrs) Types of d DLT - Currency anking -
History Indian In organisa and Los Conduct UNIT- Custome Custome Service- Grievand	of Insur isurance is Asse IV er Serv Agent's ce Redr	ce Market rance in India – Definitio e Market – Reforms in I acture. Insurance Intermed ssors –Third Party Ad ices in Insurance ce in Insurance – Quali Communication and C essal System in Insurance idsman - Insurance Regul	nsurai diaries minist ty of ustom	s: Insu s: Insu trators Servi ner Se tor –	ecto iran s (F ce-F ervic Integ	r – In ce Bro Iealth Role c ce –E grated	suran oker – Servio of Ins thical Grie	ura:	Organ suranc) – P nce A ehavic ce Ma	isatio e Age roced .gents our ir	on – Ir ent-Su lures-C (18 s in C n Insu ment	surance rveyors Code of 8 hrs) ustomer rance – System-
– Regula UNIT –		nd Guidelines.									(1	18 hrs)
Risk Ma Risk Ma		ent ent and Control in bar	nking	and	ine	irance	ind	nstr	ies –	Met	hods	of Risk
VION IVI	anagem		ining .	and		anec	, ma	uou. T	1 0	G	11003	D1 1015K

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.
- 2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
- 3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
- 4. <u>Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins</u> (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.
- 2. 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.
- 4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

- 1. <u>https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology</u>
- https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH% 20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20 PDF.pdf
- 3. <u>https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page</u> No108&flag=1

Note: Latest edition of the books may be used

Manning of course outcomes with POs and PSOs

				PSOs					
	1	2	3	4	5	6	1	2	3
CO1	✓	✓		✓	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓	✓		✓	✓	✓	✓	✓	✓
CO4	✓	✓	✓		✓	✓	✓	✓	✓
CO5	✓	✓		✓	\checkmark	✓	✓	✓	\checkmark

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

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

								S	-	Mark	S
Course Code	Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hour	CIA	External	Total
P23CO1SE1	LIFE SKILL		2				2	2	25	75	100

Unit I

(6 hrs)

Balance life - move towards a more balances life - attitude - meaning types of attitudes - positive attitude - characteristics - the power of positive attitude - developing positive attitudes.

Unit II

Forming values - meaning and definition - importance of values functions of values - characteristics of values - differences between values and attitudes - types of values.

Unit III

(6 hrs)

(6 hrs)

Emotional intelligence - introduction - processing of emotions emotional intelligence - four branch model - measurement of emotional intelligence - way to develop EI.

Unit IV

(6 hrs) Interpersonal skills - introduction - positive character traits - formal interpersonal skill - reason for poor interpersonal skills.

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.

Books for study:

1.	Soft	skills	_	S.Hariharan	,	N.Sundararajan,	S.P.Shanmugapriya	_	MJP
pu	blishe	rs – Ch	enı	nai					

Books for reference:

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

Web references:

1. https://www.acadamia.edu/30065434/life skills notes

Note: Latest edition of the books may be used

SEMESTER	M.Com. (F 2 – II STRATEGIC C				,	,	1	CO	RE - I	V	
									Marks		
Course Code	Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hours	CIA	External	Total
P23COC204	STRATEGIC COST MANAGEMENT		6	-	-	-	4	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 -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. (18 hrs)

UNIT III **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 - 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

010000000	
1	Discuss strategic cost management.
2	Choose the appropriate technique for cost control
3	Utilise activity based costing in practice
4	Adopt transfer pricing methods
5	Build cost structure for Agriculture and IT sector

Books for study:

- 1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, TaxmannPublications Pvt. Ltd, New Delhi.
- 2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
- Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 3. 1stEdition, Sultan Chand & Sons, New Delhi.

Books for reference:

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

Web references:

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

			PSOs						
	1 2 3 4 5 6							2	3
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO2	✓	\checkmark \checkmark \checkmark \checkmark		 ✓ ✓ 		✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO5	✓ ✓ ✓				✓	✓	✓	✓	✓

THEORY: 75% PROBLEMS: 25%

SECT	ION A	SECTION B	SECTION C
2 Multiple choice questions from	1 question from each unit	1 (a & b) question from each unit	1 question from each unit
each unit	(5X2=10)	(5X5=25)	(10X3=30)
(10X1=10)		(1 problem from unit 3 or 4)	(2 problem from unit 3 or 4)

SF	EMESTE		M.Com.				0	,		С	ORE	- V				
			CORPO					NG								
Course Code P23COC205		Title of Cour		Categ ory	L	Т	Р	0	0	0	0	Credi ts	Hour	U	Mar Exte	
P23CC	DC205	CORPO ACCOUN			6	-	-	-	4	6	25	75	100			
	1		Learning Objectives													
1	Tanna					0	0									
2		derstand the ermine prof							ares							
3		pare consoli					ance	5								
4		count for pri-				nemo										
5		opt financial														
UNIT 1	1											(18	hrs)			
Conversion of debentures into shares - Final accounts of Companies as per Companies Act, 2013 – Managerial remuneration. UNIT II Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life ass Ascertainment of profit- Valuation Balance Sheet-Final accounts of									(18	hrs)						
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Books for study:

- Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22ndEdition, KalyaniPublishers, 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", 14thEdition, Sultan Chand &Sons, New Delhi.
- Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I &II", 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.

Books for reference:

- 1. Shukla Arulanandam M.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting II)", 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 2. M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II",19thEdition, Sultan Chand &Sons, New Delhi.
- Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2ndEdition,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. <u>http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%2</u> <u>0on%20forensic%20accounting%20by%20Anjali.pdf</u>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

			PSOs						
	1	2	1	2	3				
CO 1	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO 2	✓ ✓ ✓ ✓ ✓		✓			✓	✓	✓	
CO 3	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO 4	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO 5	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

SECT	ION 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

SEMESTER - II

CORE - VI

	SETTING UP OF	BUS	INES	SS E	NTT	TIES	•				
		ory					ts	. s		Mark	s
Course Code	Title of the Course	Category	L	Т	Р	0	Credits	Inst Hour	CIA	Exte rnal	Tota 1
P23COC206	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

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 1 (18 hrs) Start ups in India Types of business organisations –Factors governing selection of an organisation - Startups – Funding support and incentives – Indian states with Startup policies – Exemptions forstartups Pulie eycle of a Startup – Important points for Startups – Financing options available for Startup sin Encubators - Mudra banks –Successful Startups in India. UNIT 1 (18 hrs) Startup and Scape a Startup – Important points for Startups – Einancing options available for Startup - Startup - Startup – Startup - Important points for Startups – Einancing options available for Startup - Startup - Startup - Startups – Financing options forstartups Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – <		Learning Objectives		
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4 To understand the procedure for obtaining registration and license 5 To create awareness about the legal compliances governing business entities Course Units UNIT 1 (18 hrs) 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 forstartups Life cycle of a Startup – Important points for Startups – Financing options available for Startups in India UNIT I (18 hrs) Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs. UNIT II (18 hrs) Life cycle 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 – Pr	2			
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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 GST: Procedure for registration – Registration	Exempti Objectiv private t	ons – Requirements of Section 8 Company – Application for incorporation – Trust: es of a trust – Persons who can create a trust – Differences between a public and rust – Exemptions available to trusts – Formation of a trust - Trust deed –Society –		
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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) 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)		()		
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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:

1.	Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2 nd
	Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2	Dr S S Khanka () Entroproposition Development S Chand and Company I td New

- 2. Dr.S.S.Khanka (), Entrepreneurial Development, S.Chand and Company Ltd, New Delhi.
- 3. 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:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

			Р	05				PSOs	
	1	2	3	4	5	6	1	2	3
CO1	✓	✓	✓	✓	✓	✓	\checkmark		✓
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

SEMESTER - I

ELECTIVE – 1

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

		v]	Mark	8
Course Code	Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hours	CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

Learning Obligation]
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, advertis	ing, finance, HR
and environmental protection	
4. To understand the concepts of corporate sustainability	
5. To analysesustainability information and prepare reports	
Course Units	
UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- n Meaning and Definition of Ethics - Nature of Business Eth	
importance of Business Ethics and values in Business - Causes of unethical beh	aviour - Ethical
issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) -	11
Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - E	
Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory	y - Stockholder
Theory - Lawrence Kohlberg's Theory Model Development.	
Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle I	
of Whistle Blowing - Ethical issues in functional areas of business. Marketing ar	
Truth in Advertising- Manipulation - Coercion-Trade Secrets- Corporate dis	
trading. Finance -Fairness' and efficiency in Financial Market - Greenmail-Go	
HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equ	al Employment
Opportunity- Preferential hiring. Environmental Protection - Safety and a	
Environmental Harm, Pollution and its Control- Product Safety and Corporate Li	ability.
UNIT IV	(12 hrs)
Corporate Sustainability	

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V

(12 hrs)

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 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 CO 5 Construct reports disclosing sustainability information Books for study: . 1 MuraleedharanK P and SatheeshE K (2021), "Fernando's Business Ethics and Corporate Governance", 3"dEdition.,Pearson IndiaEducation 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. KhankaS S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1stedition, 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", 4 th Edition, Sage Publications Pvt. Ltd, New Delhi 3. MandalS K (2017), "Ethics in Business and Corporate Governance", 2 nd Edition., McGraw Hill Education, India Web references: 1. https://decutkal.ac.in/Syllabus/BECG-MBA.pdf 2. https://sdgs											
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 2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi 3. MandalS K (2017), "Ethics in Business and Corporate Governance", 2ndEdition., McGraw Hill Education, India Web references: https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT% 20ETHICS%20&%20EN TREPRENEURSHIP.pdf https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf https://sdgs.un.org/topics/desertification-land-degradation-and-drought 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 1 2 4 5 1 2 4 5 4 5 4 4 4 5 4 4 5 4 4 4 5 4 4 4 4 4 4 5 4 4 4 4 4 5 4 5 4 4 4 4 4 4 4 <li4< li=""> 4</li4<>	1.		y Materia	al, "Gover	rnance, R	isk Mana	gement, C	Compliance	es and E	thics", Ne	W
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SECT	ION A	SECTION B	SECTION C
2 Multiple choice	1 question from	1 (a & b) question	1 question from
questions from	each unit	from each unit	each unit
each unit	(5X2=10)	(5X5=25)	(10X3=30)
(10X1=10)			

ELECTIVE – 2

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	OPERATIONS		4	-	_	-	3	4	25	75	100
	RESEARCH		•				5	•	20	15	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

Introduction and Linear Programming Problem Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method. UNIT II (12 hrs) 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. UNIT III (12 hrs) Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one 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: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM. (12 hrs) Decision Tree Analysis and Queuing Theory	
Formulation, Solving LPP: Graphical method, Simplex method. (12 hrs) 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. UNIT III (12 hrs) Sequencing and Game Theory Sequencing n jobs through two machines – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory Sequencing not dealer through two machines – Processing of n jobs through three machines. Game Theory Sequencing 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. <td co<="" td=""></td>	
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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:

СО	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 s	tudy:
	anti Swarup, P.K. Gupta, Man Mohan, 'Operations Research', Sultan Chand, New Delhi.
	upta P.K and Hira D.S.,(2022) "Operations Research", 7 th Edition, S.Chand, Noida (UP).
3. K	apoor V.K., (2014) "Operations Research", 9 th Edition, Sultan Chand, New Delhi.
	atarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition,
Pe	earson Education India, Noida.
5. K	othari C.R.,(2022) "An Introduction to Operational Research", 3rd Edition, S.Chand,
	oida (UP)
Books for r	eference:
	ulsian P.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research(Theory
	nd Practice)", 3 rd Edition, S. Chand, Noida (UP).
	harma J.K.,(2016) "Operations Research", 6 th Edition, Lakshmi Publications, Chennai.
3. N	agarajan N.,(2017) "Text Book of Operations Research: A Self Learning Approach",
	ew Age Publications, Chennai.
4. R	ina Rani Rath,(2021) "Operations Research", 2 nd Edition, Bhavya Books, New Delhi.
Web refere	nces:
	tps://www.bbau.ac.in/dept/UIET/EMER-
60	01%20Operation%20Research%20Queuing%20theory.pdf
	tps://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-
34	4_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3) ht	tns://renository.up.ac.za/hitstream/handle/2263/25427/02chanter3.ndf?sequence=3

- 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	\checkmark	✓	√	✓	✓	✓	√	✓	✓		
CO 2	✓	✓		✓	 ✓ 	✓	✓	✓	√		
CO 3	\checkmark	✓			✓	✓	✓	✓	✓		
CO 4	✓	✓	✓	✓	 ✓ 	✓	✓	✓	√		
CO 5	√	✓	√	✓	✓	√	✓	✓	✓		

	1 neory ; 20 %	Problem : 80%	
SECT	ION A	SECTION B	SECTION C
2 Multiple choice	1 question from	1 (a & b) question	1 question from
questions from	each unit	from each unit	each unit
each unit	(5X2=10)	(5X5=25)	(10X3=30)
(10X1=10)		Problem only	Problem only

SEMESTER – I

ELECTIVE – 3

(12 hrs)

(12 hrs)

(12 hrs)

(12 hrs)

(12 hrs)

SEMESTER – I

MANAGERIAL ECONOMICS

		k					s			Mark	s
Course Code	Title of the Course	Catego	L	Т	Р	0	Credits	Inst. Hours	CIA	Exter nal	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.

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.

UNIT III

Market structure and pricing decisions- pricing under perfect competition -Monopoly, Duopoly, Oligopoly and monopolistic competition.

UNIT IV

Profit management- nature and measurement of profit- profit policies- profit planning and forecasting.

.UNIT V

Business cycle- definition – phases – minimizing effects of business cycles -National Income- concepts- GNP-GDP-NNP – methods of calculation of National Income

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.

1. Managerial Economics, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd.

2. Managerial Economics, S. Sankaran- - Margham Publications.

Text Book:

Books for reference:

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					✓					

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

M.Com. (Financial Management) SEMESTER – I

ELECTIVE – 4

SECURITY MARKET OPERATIONS

											Mark	s
Cour Cod	~ •	Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hours	CIA	External	Total
		SECURITY MARKET OPERATIONS		4	-	-	-	3	4	25	75	100
		Le	earnii	ng Ol	bjec	tive	s					
1	To r	nake the student to understand	d the s	ecur	ities	mai	keti	ng sy	vstem	l		
2	Lear	rn the functions of Securities N	Marke	t Inte	erme	ediar	ies					
3	Und	erstand the primary markets a	nd the	eir op	oerat	ions	5					
4	Top	provide knowledge of Seconda	ary Ma	arket	Infr	astr	uctu	re an	d Ins	titution	ıs	
5	То	develop an in depth underst	tandin	g of	cre	dit	ratii	ng sy	vstem	and	Depo	sitory
	syste	em										

UNIT 1 : (12 hrs)	
Overview of securities market: Organizational structure of Financial System - Functions	of
Securities Market - Securities Market and Economic Growth- profile of Indian Securiti	
Market - Market Regulation: SEBI Act, 1992 - Securities and contracts regulation Act 1956	-
– Role of IOSCO.	
UNIT 2 : (12 hrs)	
Securities Market Intermediaries: Role of Securities Market Intermediaries - Mercha	nt
Bankers - Registrars and Share Transfer Agents - Underwriters - Bankers to Issue	-
Debenture Trustees - Portfolio Managers - Syndicate members - Foreign Institution	al
Investors - Custodians - Stock Broker & Sub Broker - Investment Adviser.	
UNIT 3 : (12 hrs)	
Primary market: Its role and functions - Methods of Selling Securities in Primary Market	-
Eligibility Norms for Public Issue - Types of issue - Pricing of Issues - Promote	rs
Contribution - Methodology for New Issues - Qualified Institutional Placement - Issue	of
Securities by SME.	
UNIT 4 : (12 hrs)	
Secondary Market Infrastructure & Institutions: Listing & Delisting of Securities - Store	ck
Exchange Trading Mechanism at Bombay Stock Exchange & National stock Exchange	—
Straight through processing - Direct Market Access - Demutualization of Stock Exchange	-
SME Exchange.	
UNIT 5 : (12 hrs)	
Credit Rating- Rating Instruments - Credit Rating Agencies in India - New Financia	
Instruments - Depository Receipts - ADR - GDR - Indian Depository Receipts - Deposito	ry
 Depository Participants – Legal Framework for Investor Protection in India. 	

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:

1. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publsihing House, Mumbai 2. Sanjeev Aggarwal, Guide to Indian capital Market, Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034

3. Avadhani V.A. Security Analysis and portfolio Management, 6th Editions , HPH, 2003.

Books for reference:

1. Financial services (Indian financial system) B.Santhanam, Mrgham publications, Chennai

Web references:

1. <u>http://ebook.lpude.in</u> 2. http://hrdc.uok.edu.in

http://nrdc.uok.edu.in

Note: Latest edition of the books may be used Manning of course outcomes with POs and PSOs

		Pos							PSOs			
	Po1	Po2	Po3	Po4	Po5	Po6	PSo1	PSo2	PSo3			
COs	1	2	3	4	5	6	1	2	3			
CO1	✓	✓	✓	✓		✓	✓	✓	✓			
CO2	✓	✓	✓	✓	✓	✓	✓					
CO3	✓			✓	✓	✓	✓	✓	✓			
CO4		✓		✓	✓		✓	✓	✓			
CO5	✓	✓	✓	✓	✓	✓						

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

M.Com. (Financial Management) SEMESTER - I ELECTIVE – 5 **BEHAVIOURAL FINANCE** Marks Credits Inst. Hours ategor y Р 0 **Course Code** Title of the Course \mathbf{L} Т Tota CIA Exte rnal **BEHAVIOURAL** 3 25 75 4 4 100 -FINANCE

	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)

(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

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

1	
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:

1. Ackert, L., Deaves, R. (2009), "Behavioral Finance: Psychology, Decision-Making, and Markets", Cengage Learning, United States

2. Baker, H. K. (2014). Investor Behavior: The Psychology of Financial Planning and Investing. United Kingdom: Wiley

Books for reference:

- 2. Statman, M. (2010), "What Investors Really Want: Know What Drives Investor Behavior and Make Smarter Financial Decisions", McGraw Hill LLC, Portugal
- 3. Edward Elgar, (2010), "Handbook of Behavioral Finance", United Kingdom Web references:
- https://blogs.cfainstitute.org/investor/category/behavioral-finance/ 1.
- 2. https://www.behavioralfinance.com/
- 3. https://www.dartmouth.edu/~lusardiworkshop/Papers/FPA%20BEHAVIORAL%20 BIAS%20PAPER.pdf - The Future of Weal

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

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

	M.Com. (Finan	cial	Mai	nag	em	ent)		M.Com. (Financial Management)							
SEMES	SEMESTER – I ELECTIVE – 6									6						
	SERVICES	MA	RKI	ETI	INC	Ĵ										
		Category						2]	Marl	KS					
Cours e Code	Title of the Course		L	Т	Р	0	Credits	Inst. Hours	CIA	External	Total					
	SERVICES		4	-	-	-	3	4	25	7	100					
	MARKETING									5						
	Learning Objectives															
1	To give students broad understa	nding	of se	ervic	es r	nark	eting	g.								
2	To provide in depth knowledge about Service marketing mix -															
3	To understand Pricing of service															
4	To know the in depth knowled	ge abo	out s	ervi	ce p	rom	otior	ı								
5	To understand about success and	d failu	ire of	ser	vice	s ma	ırket	ing.								

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

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)

(12 hrs)

(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

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		\checkmark		✓	✓	✓				
CO 2			✓	✓					✓	
CO 3			✓	✓						
CO 4		\checkmark		✓						
CO 5			\checkmark							

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

ELECTIVE - 7

	PROJEC	T MAN	AGE	ME	NT						
		v					\$	urs	Marks		
Course Code	Title of the Course	Category	L	Т	Р	0	Credit	Inst. Hot	CIA	Extern al	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	(12 hrs)
Introduction to Project Management	
Project - Meaning and Definition - Classification of Projects-Stages in a Project	ect Life Cycle-
Project Identification and feasibility studies - Introduction to Project Management-	Importance.
UNIT II	(12 hrs)
Project Analysis	
Market and Demand Analysis-Situational Analysis and Specification of Objective	
Secondary Information-Conduct of Market Survey-Characteristics of the M	Aarket-Demand
Forecasting-Market Planning, Technical Analysis-Manufacturing Process	
Arrangements-Materials and Inputs-Product Mix-Plant Capacity-Location and S	ite-Machineries
and Equipment-Structures of Civil Works-Environmental Aspects.	
UNIT III	(12 hrs)
Financial Analysis	
Financial Analysis-Estimation of Cost of Project - Sources of Finance - Estimat	
Production - Cost of Production - Working Capital Requirements - Financia	-
Projections - Break-Even Point - Projected Cash Flow Statements and Projected B	alance Sheet.
UNIT IV	(12 hrs)
Planning and Scheduling	
Project Planning and Scheduling-Introduction-Definition-Purpose-Stages of Proje	
Scheduling-Concepts and Tools Planning and Scheduling-Environmental Scanning	
Qualitative and Quantitative Techniques-Bench Marking-Budgeting-Schedulin	
Chart-Pareto Chart-Cause and Effect Chart-Control Chart-Matrix Diagram-W	
Structure-Timeline-Flow chart- PERT and CPM Network-Process Decision Prog	ram Chart-Tree
Diagram.	
UNIT V	(12 hrs)
Project Implementation - Project planning	
Project planning, Project Control, Human aspects of Project Management- I	
Control of in- Progress projects, the post audit, abandonment of an analysis,	Administrative
aspects of capital hudgeting	

Course Outcomes

Students will be able to:

СО	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/jetsetschool/presentations/PM lecture.pdf
- https://openjicareport.jica.go.jp/pdf/11681731 03.pdf 3.

Note: Latest edition of the books may be used Mapping of course outcomes with POs and PSOs

			PSOs						
	1	2	3	4	5	6	1	2	3
CO 1	✓	✓		✓	✓	✓	✓	✓	✓
CO 2	✓	\checkmark	√	✓	✓	✓	✓	✓	✓
CO 3	✓	\checkmark	✓	✓	✓	✓	✓	✓	✓
CO 4	✓	\checkmark	✓	✓	✓	✓	✓	✓	✓
CO 5	✓	\checkmark		✓	✓	√	✓	✓	√

Theory : 80% Problem : 20%								
SECT	ION A	SECTION B	SECTION C					
2 Multiple choice	1 question from	1 (a & b) question	1 question from					
questions from	each unit	from each unit	each unit					
each unit	(5X2=10)	(5X5=25)	(10X3=30)					
(10X1=10)		theory from	1 Problems from					
		2 problems from	unit 3 or 4					
		unit 3 and 4						

SEMESTER - II

aspects of capital budgeting.

SEMESTER – II

CORPORATE RESTRUCTURING LAW AND PRACTICE

ELECTIVE-8

			y.				s		Marks			
Course Code	Title of the Course	Categor	L	Т	Р	0	Credits	Inst. Hours	CIA	Exter nal	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

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

Course Outcomes: Students will be able to:

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						
L							

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
- 2. 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:

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

Web references:

1.https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf 2. 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

			PSOs						
	1	2	3	4	5	6	1	2	3
CO1	✓	✓	✓	✓	✓	✓	✓	✓	√
CO2	✓	√	✓	✓	✓	✓	✓	✓	√
CO3	✓	√	✓	✓	✓	✓	✓	✓	 ✓
CO4	✓	√	✓	✓	✓	✓	✓	✓	√
CO5	✓	√	✓	\checkmark	✓	✓	✓	✓	✓

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

SEMESTER – II

ELECTIVE- 9

(12 hrs)

	BUSINESS	ENVIR	ON	MF	NT						
G							ts		Marks		
Course Code	Title of the Course	Categor v	L	Т	P	0	Credits	Inst. Hours	CIA	Exte rnal	Tota 1
	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 Environmen
4	To outline the concept of Political Environment and
5	To understand the Legal Environment

UNIT I (12 hrs) Business – Characteristics – Objectives – Business Environment – Nature – Importance – Classification –Internal Vs External Environment- Interaction between Economic and Non Economic Environment

UNIT II (1)	2 hrs)
Environmental Scanning - Objectives - Sources - Process - Techniques -	Need and
Importance - Social Responsibilities of Business - Arguments for and against CS	SR – CSR
towards various Stakeholders - Social Audit - Features - Objectives and Benefits -	 Business
Ethics – Features and Importance.	
	1 I

UNIT III (12 hrs) Social and Cultural Environment – Society – Elements – Concepts – features – Elements – Cultures – Concepts – Economic Environment – Impact on business – Economic Systems – Features – Merits and Demerits.

UNIT IV

Political Environment – Impact on Business – Responsibility of Government – Role of Government in Business'

UNIT V (12 hrs) 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.

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				\checkmark						
CO 4				\checkmark						
CO 5				✓						

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

	M.Com. (Financial Management)											
S	SEMESTER – II ELECTIVE - 10 DERIVATIVES MARKET											
Cou	*60			IVIA				its	r.	Marks		
Cod	~ ~	Title of the Course	Catego ry	L	Т	Р	0	Credits	Inst. Hours	A CI	ter na	To tal
		DERIVATIVES MARKET		4	-	-	-	3	4	25	75	100
			Learr	ing	Obje	ectiv	es					
1	To u	nderstand how futures and c	options	mai	kets	wor	k					
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 d	efine the various types of pa	ayoff f	or bu	iyer a	and i	denti	fying	comm	odity	marke	ts
5	To a	nalyse the commodities mar	ket an	d its	role	in tra	ading	5				

UNIT I

(12 hrs)

(12 hrs)

(12 hrs)

(12 hrs)

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.

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.

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.

UNIT IV

Payoff for Buyer

CommodityMarkets

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.

UNIT V

(12hrs)

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

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.
CO5	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.
- 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:

- Gupta S.L,(2017) " Financial Derivatives: Theory, Concepts and Problems", 2nd Edition, PHI Learning Pvt Ltd.
- 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 Jersy

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

			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

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

	M.Com. (Financial Management)										
SEMESTE	R – II						E	LECT	IVE ·	- 11	
	FINANCIAL M	ANAC	GEM	ENT							
		ry	ry				ts		Marks		
Course Code	Title of the Course	Category	L	Т	Р	0	Credits	Inst. Hour	CIA	Exte rnal	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 equitycost of retained earnings- weighted average cost of capital.

UNIT II

(12 hrs)

(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

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

Working capital management - Meaning - Concept of Working Capital - Significance - Determination of Working Capital Requirements - Forecasting of Working Capital.

UNIT V

(12hrs)

(12 hrs)

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:						
1Financial 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	PO4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓							✓	
CO 2				✓	✓		✓		✓	
CO 3		✓				✓		✓		
CO 4									✓	
CO 5						✓			✓	

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

M.Com., (Financial Management) SEMESTER - II **ELECTIVE-12 RETAIL MARKETING** Marks Credits Inst. Hours Category Course L T P Title of the Course 0 Exter nal CIA Total Code **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.business managementideas.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	~						✓			

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

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