

GOVERNMENT COLLEGE FOR WOMEN (A) KUMBAKONAM

(Common course structure – PG – 2023 – 2024 onwards)

Department : Commerce Programme Code: PCCO

SEMESTER – I

Part	Course Type	Title of the Course	Hrs/ Week	Credits
I	CC – I	Business Finance	6	5
I	CC – II	Digital Marketing	6	5
I	CC – III	Banking and insurance/Financial management	6	4
I	EC – I	1.Business Ethics and Corporate Sustainability 2.Managerial Economics 3.Retail Marketing	5	3
I	EC – II	1.Service marketing 2.Strategic Management 3.Banking and insurance	5	3
II	SEC – I	Life Skills	2	2
		Total	30	22

SEMESTER – II

Part	Course Type	Title of the Course	Hrs/ Week	Credits
I	CC – IV	Strategic Cost Management	6	5
I	CC – V	Advance Corporate Accounting	6	5
I	CC – VI	Setting up of business entities	6	4
I	EC – III	1.Financial management/ Operations Research 2.Behavioural Finance 3.Organisational Behaviour	5	3
I	EC – IV	1. International Business 2.Customer Relation Management 3. Business Environment	5	3
II	SEC – II	Online marketing - Practical	2	2
II	ECC – I	Moocs/Swayam Courses	-	02-Mar
		Internship/Industrial training*	-	-
		Total	30	22

*Internship/industrial training during summer vacation. The credits shall be awarded in Semester V statement of marks.

SEMESTER – III

Part	Course Type	Title of the Course	Hrs/ Week	Credits
I	CC – VII	Taxation	6	5
I	CC – VIII	Research Methodology	6	5
I	CC – IX	Cost and Management Accounting	6	5
I	CC – X	International financial management	6	4
I	EC – V	1.Financial Service 2. Security analysis and portfolio management 3. Computer Applications in Research and Business	4	3
II	IDC	Women Entrepreneurship Development	2	2
II	ECC – II	General Studies for Research Fellowships and Lecturership		2/3
II	AEC-I	Internship/Industrial training	-	2
		Total	30	26

SEMESTER – IV

Part	Course Type	Title of the Course	Hrs/ Week	Credits
I	CC – XI	Entrepreneurial Development	6	5
I	CC – XII	Human Resource Analytics	6	5
I	CC – XII	Project with viva voce	8	5
I	EC – VI	1.Derivatives Market 2.Security Market operations 3.Project Management	5	3
II	AEC – II	Commerce for Competitive Examination	5	2
II	EA	Extension Activity	2	2
		Total	30	22

SEMESTER – I **M.Com. (Financial Management)**

CORE – I

BUSINESS FINANCE

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

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.

Course Outcomes

Cognitive level

CO 1	Define key terms in business finance and recall the different types of financing.	K1
CO 2	Understand the risk and uncertainty, sources of risk general problems of risk and return.	K2
CO 3	Calculate present and future value of cash flows and evaluate investment opportunities using capital budgeting techniques.	K3
CO 4	Analysis of cash receivables and investors management.	K4
CO 5	Recommend investment strategies based on risk tolerance and financial goals.	K5&K6

Books for study:

Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.

Dr.L. Natarajan, ‘Investment Management’, Margham Publications, Chennai.

Dr. Gordon & Natarajan, Financial Services, Himalaya Publishers, New Delhi.

Books for reference:

Khan M.Y &Jain P.K., (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.

Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.

Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Note: Latest edition of the books may be used

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 – 2 & 3 unit	1 question from each unit 1 – Theory (from 2 & 3 unit) 4 – problems

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	4						
CO 2			4				
CO 3	3			3	4		
CO 4		2	3	4			
CO 5		4	3		2		

20/08/22

SEMESTER – I **M.Com. (Financial Management)**

CORE – II

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credit	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		6	-	-	-	5	6	25	75	100

UNIT I

(18 hrs)

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

UNIT II

(18 hrs)

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

(18 hrs)

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 – Meta verse marketing.

UNIT IV

(18 hrs)

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

UNIT V

(18 hrs)

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

Course Outcomes		Cognitive level
CO 1	To gaining knowledge about the digital marketing.	K1
CO 2	To understanding the online marketing mix.	K2
CO 3	To apply the knowledge about Twitter, Face book and blogs.	K3
CO 4	To analyse the social media data and YouTube channel.	K4
CO 5	Evaluate game based marketing data from social media.	K5&K6

Books for study:

Dr.K.G.Raja Sabarish Babu, Dr.V.Anbalagan and Dr.S.Meena Kumari, Digital marketing, Sultan Chand & Sons.

Note: Latest edition of the books may be used

Question pattern:

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 (3X10=30)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						4
CO 2	2						3
CO 3							4
CO 4				2			4
CO 5					3		3

Signature

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
POC103	FINANCIAL MANAGEMENT		2	0	0		3	4	25	75	100

UNIT-I

Financial management- objectives, functions, relationship between financial management and other areas of management- time value of money- future and present value of a single amount and annuity – cost of capital: cost of debt, cost of preference shares, cost of equity and retained earnings, weighted average cost of capital.

UNIT-II

Capital structure- factors affecting capital structure, optimal capital structure- capital structure theories- Leverage: operating leverage, financial leverage and combined leverage.

UNIT-III

Dividend Policy - theories- Walter, Gordon, MM - relationship with value of firms- stock dividend- rights issue.

UNIT-IV

Capital budgeting- importance- payback- ARR- Discounted Cash Flow IRR -Net Present Value- profitability index accounting rate of return benefit cost ratio – Risk analysis - capital budgeting – capital gearing and capital rationing.

UNIT-V Value based management- Marakon approach- Alcar approach – McKinsey approach- Economic Value Added- EVA and incentive compensation.

Text Book Recommended:

- 1.Management Accounting & Financial Control -S.N. Maheswari- - Sultan Chand & Sons.
 - 2.Financial Management: Theory and Practice -Prasanna Chandra, Tata McGraw Hill.
- Reference Books: 1.Financial Management - Shashi K. Gupta & R.K. Sharma — Kalyani Publishers.

Theory and problems shall be in the ratio 30:70 percent

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	2 questions	1 question	1 question
	Problem	2 questions	1 question	----
Unit 2	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 3	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 4	Theory	2 questions		
	Problem	2 questions	2 questions	1 question
Unit 5	Theory	4 questions		
	Problem	-	2 questions	1 question
Course Outcomes				Cognitive level
CO 1	Understand the basic financial concepts in business.			K1
CO 2	Identify the optimum funding sources and instruments.			K2
CO 3	Prepare and analyze the financial proposals and plans			K3
CO 4	Choose the best method of capital budgeting.			K4
CO 5	Frame the capital structure of the business			K5&K6

Question pattern:**MAPPING OF OUTCOMES:**

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3			2			
CO 2		3	2		1		
CO 3				4	2		
CO 4				4	3	2	
CO 5				4	3	2	

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ELECTIVE COURSES
M.Com. (Financial Management)

SEMESTER – I

ELECTIVE – I (1)

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

UNIT I

(12 hrs)

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

UNIT II

(12 hrs)

Ethical Theories :

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III

(12 hrs)

Human Rights: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control- Product Safety and Corporate Liability.

UNIT IV

(12 hrs)

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 - 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.

Question pattern:

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 (3X10=30)

Books for study:

Khanka S 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

Course Outcomes		Cognitive level
CO 1	Define key terms in Business Ethics and recall the different ethical theories.	K1
CO 2	Describe the importance of Ethical decision making in business.	K2
CO 3	Analyse moral issues in business and to solve these problems.	K3
CO 4	Evaluate the impact of global trends on corporate sustainability.	K4
CO5	Recommend improvements to a company's sustainability performance and report.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	2						
CO 3			3	1	4		
CO 4	1		3		2		
CO 5		2	4	3	1		

Signature

M.Com. (Financial Management)
MANAGERIAL ECONOMICS

SEMESTER – I

ELECTIVE – I(2)

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3
UNIT I (12 hrs) Managerial Economics- scope-demand determinants- demand forecasting- methods of demand forecasting.			
UNIT II (12 hrs) 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 (12 hrs) Market structure and pricing decisions- pricing under perfect competition - Monopoly, Duopoly, Oligopoly and monopolistic competition.			
UNIT IV (12 hrs) Profit management- nature and measurement of profit- profit policies- profit planning and forecasting.			
UNIT V (12 hrs) Business cycle- definition – phases – minimizing effects of business cycles -National Income- concepts- GNP-GDP-NNP – methods of calculation of National Income			

Question pattern:

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 (3X10=30)

Books for reference:

1. Managerial Economics, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd.
 2. Managerial Economics, S. Sankaran- - Margham Publications.
- Text Book:
3. Managerial Economics, R.L. Varshney and K.L. Maheswari, -Sultan Chand & Sons- New Delhi.

Course Outcomes		Cognitive level
CO 1	Recall the fundamentals of managerial economics.	K1
CO 2	Explain the concept of production function, market structure, profit management, business cycle and national income.	K2
CO 3	Apply the profit policy and management in a business.	K3
CO 4	Analyse the business problems with a systematic theoretical prime work.	K4
CO5	Design competitive strategy which includes costing, pricing, product differentiation and market environment.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	2						
CO 3				3			
CO 4			3	2			
CO 5			2				

2/2/2023

M.Com., (Financial Management)
RETAIL MARKETING

SEMESTER – I

ELECTIVE – I(3)

Internal Marks :	25	Instruction hrs :	2
External Marks :	75	Credit :	2
Total Marks :	100	Exam Hrs :	3

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.

Text Book Recommended:

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

Reference books:

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

Course Outcomes		Cognitive level
CO 1	To define key terms relating to retail marketing.	K1
CO 2	To describe the consumer decision making process and its impact on retail marketing strategies.	K2
CO 3	To implement internationalization of retail business.	K3
CO 4	To analyse the retail strategy of a business and suggest recommendations.	K4
CO 5	To develop innovative merchandising plans and strategy to maximise sales and minimum cost.	K5&K6

Question pattern:

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 (3X10=30)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2			1		1		
CO 3	3		4	1			
CO 4			3	4			
CO 5		1	3	1	4		

Signature

M.Com. (Financial Management)
SERVICES MARKETING

SEMESTER – I

ELECTIVE – II(1)

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

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

Course Outcomes		Cognitive level
CO 1	Define key terms in Services marketing.	K1
CO 2	Explain the unique characteristics of services and their impact on marketing strategies.	K2
CO 3	Develop a services marketing mix for a specific industry.	K3
CO 4	Analyse the promotional techniques for services industry.	K4
CO5	Design a comprehensive services marketing plan for a business.	K5&K6

Question pattern:

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 (3X10=30)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1							
CO 2					3		
CO 3			4		2	1	
CO 4				3			
CO 5	2		2				

Aug 23

POCE 1:5

**M.Com. (Financial Management)
STRATEGIC MANAGEMENT**

SEMESTER – I

ELECTIVE – II(2)

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT-I

Strategic – tactics – Levels of Strategy – Strategic Management – Benefits Limitations – Strategy decision making – Approaches – Strategic management process models – elements – Participants in Strategic Management.

UNIT-II

Strategic Intent – Hierarchy – Vision – Features of Good Vision – Mission – Role of Mission in Strategy Formulation – Mission Statement – Goals and Objectives – Stakeholders and their Expectation – Industry Analysis.

UNIT-III

Strategy formulation- corporate strategy –types-business strategy-Blue Ocean Strategy – Characteristics- Action frame work for Blue Ocean Strategy – Choice of Strategy – Portfolio analysis- BCG Growth-share matrix- limitations- SWOT analysis.

UNIT-IV

Strategic implementation – procedure for implementation – structural implementation – forms of organization – organizational systems- behavioural implementation – leadership – organizational culture – values – functional implementation – TQM.

UNIT-V

Strategic Control -evaluation- Concept – Barriers in Strategic Control- establishing strategic control- participants in strategic evaluation and control – Control Process – Techniques – Managing change- strategies for competing in global market- strategies for MNC's companies- strategies for diversified companies.

UNIT – VI

Case Studies: Hindustan Unilever Limited. 2.Reliance Handling Equipment Company 3.Nirma Limited.

Web reference:

<http://www.rjspm.com>>PDF

<http://sist.sathyabama.ac.in>

Text Book Recommended:

1.Business Policy and Strategic Management, L.M. Prasad, , Sultan Chand & Sons.

Business Policy and Strategic Management,Dr. S. Sankaran, Margham Publications, Chennai.

Reference Book:

1. Strategic Management Francis Cherunilam, Himalaya publishing house, Mumbai.
2. International & Strategic Management,R.N. Srivastava.
3. <http://www.rjspm.com>>pdf
4. <https://sist.sathyabama.ac.in>

Question pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	2 Questions	2 Questions	1 Question
Unit 2	2 Questions	2 Questions	1 Question
Unit 3	2 Questions	2 Questions	1 Question
Unit 4	2 Questions	2 Questions	1 Question
Unit 5	2 Questions	2 Questions	1 Question

Course Outcomes		Cognitive level
CO 1	Describe major theories background work, concepts in the field of strategic management.	K1
CO 2	Demonstrate a clear understanding of tools and techniques used by an executive in developing and executive strategies.	K2
CO 3	Find practical solution for diagnosing and solving organizational problems.	K3
CO 4	Demonstrate capability of making their own decision in business.	K4
CO 5	Develop their capacity to think and execute strategically.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2			3	1	2		
CO 3			4	1	3		
CO 4	1	1	3				
CO 5	1		4				

20/05/22

M.Com. (Financial Management)
BANKING AND INSURANCE

SEMESTER – I

Internal Marks :	25	Instruction hrs	:	6
External Marks :	75	Credit	:	5
Total Marks :	100	Exam Hrs	:	3

ELECTIVE – II(3)

UNIT - I (18 hrs)
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 Development in Banking - Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Benefits 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.

UNIT – III (18 hrs)
Indian Insurance Market - History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors –Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT- IV (18 hrs)
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 and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes		Cognitive level
CO1	To gain knowledge on new era banking .	K1
CO2	To infer regulating mechanism in banking and insurance.	K2
CO3	To apply risk mitigation strategy in banking and insurance.	K3
CO4	To explore digital banking techniques and role of insurance sectors.	K4
CO5	To appraise the impact of banking and insurance industry.	K5&K6

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.

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.

Question pattern:

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 (3x10=30)		

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	4						
CO 2	3	2					
CO 3			3		4		
CO 4	2						4
CO 5	1		3		4		

20/07/23

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

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

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.

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.

Unit III (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 publishers – Chennai

Books for reference:

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

Note: Latest edition of the books may be used

M.Com. (Financial Management)
SEMESTER – II STRATEGIC COST MANAGEMENT CORE - IV

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

UNIT I (18 hrs)

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 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.

UNIT III (18 hrs)

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: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing – Practical Problems.

UNIT V (18 hrs)

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		Cognitive level
CO 1	Identify the aspects of strategic cost management.	K1
CO 2	Infer & interpret appropriate technique for cost control.	K2
CO 3	Apply cost management techniques in various sectors.	K3
CO 4	Analyse cost management techniques for decision making and cost determination.	K4
CO 5	Judge the crucial role of strategic cost management in achieving organisational goal.	K5&K6
Books for study:		

Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

<https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
<https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

THEORY : 75% PROBLEMS : 25%

Question Pattern:

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 problem from 3 or 4 unit)
		1 question from each unit (10X3=30) (2 problem from 3 or 4 unit)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2				3		
CO 2			3	4	2		
CO 3		2	3	4			
CO 4		1	2	3	4		
CO 5			4	3		2	

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P0C205

M.Com. (Financial Management)

SEMESTER – II ADVANCED CORPORATE ACCOUNTING CORE - V

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23COC205	ADVANCED CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

UNIT I (18 hrs)
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

UNIT II (18 hrs)
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III (18 hrs)
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

UNIT IV (18 hrs)
Contemporary Accounting Methods -Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V (18 hrs)
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.

Course Outcomes		Cognitive level
CO 1	Corporate Accounting and Present the financial statements as per IAS.	K1
CO 2	Determine profits for fire and marine insurance	K2
CO 3	Prepare consolidated financial statements	K3
CO 4	Account for price level changes	K4
CO5	Adopt financial reporting standards	K5&K6

Books for study:

Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17th Edition, Margham Publications, Chennai.

Books for reference:

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.

Note: Latest edition of the books may be used

Theory: 20%; Problems: 80%

Question pattern:

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) Problems only	1 question from each unit (10X3=30) Problems only

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	1			2		
CO 2			1	3			
CO 3	1		2				
CO 4		1	1	2	2		
CO 5	2	1	1		3		

Signature

M.Com. (Financial Management)

SEMESTER – II

CORE - VI

SETTING UP OF BUSINESS ENTITIES

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

UNIT I

(18 hrs)

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

UNIT II

(18 hrs) Non Profit

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

UNIT III

(18 hrs)

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

UNIT V

(18 hrs)

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

Books for study:

Dr.S.S.Khanka , Entrepreneurial Development, S.Chand and Company Ltd, 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.

Note: Latest edition of the books may be used

Mapping of Outcomes:

Course Outcomes	Cognitive level
To gain knowledge about features of various forms of business organization and develop a startup enterprises.	K1
To interpret the registration and licensing required for sellingup of various type of business.	K2
To apply the concept of LLP and business collaborations.	K3
To examine the impact of business entity choose on management, liability and operational flexibility.	K4
Appraise the compliance of regulatory frame work.	K5&K6

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	2			1			
CO 3	2				4		
CO 4	1		1		2		
CO 5	1		2		3		

20/08/2023

FINANCIAL MANAGEMENT

SEMESTER – II

Elective III (1)

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

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.

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		Cognitive level
CO 1	To gain knowledge about the concepts of financial management.	K1
CO2	To understand the concepts/techniques of capital structure, budgeting, leverage and working capital management	K2
CO3	To apply the various tools of financial management.	K3
CO4	To analyse the value of the firm by using different financial technique and Tools.	K4
CO5	To evaluate the financial performance of a business concern.	K5&K6

Question Pattern:

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 (3X10=30) 5 Problems

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	4						
CO 2	3		3	2	4		
CO 3			4	3			2
CO 4			2	4	3		
CO 5			2	2	3		

M.Com. (Financial Management)
SEMESTER-II **ELECTIVE – III(1)**

OPERATIONS RESEARCH

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

UNIT-I

Correlation - regression- time series analysis.

UNIT-II

Probability distribution - binomial distribution- poison distribution- normal distribution.

UNIT-III

Testing of hypothesis- null hypothesis, alternative hypothesis- type I error- type II error- ANOVA –chi- square test.

UNIT-IV

Transportation problem: North-west corner method, Least-cost method and Vogel's Approximation method - assignment problem.

UNIT-V

Theory of games- types of games- value of games for pure strategy – mixed strategy - dominance- rule for dominance- solution through graphic method.

Text Book:

Kanti Swarup, P.K. Gupta, Man Mohan- Operations Research- Sultan Chand & Sons- New Delhi.

Reference Book:

S.P. Gupta- Statistical Methods- Sultan Chand & sons – New Delhi.
 Prem Kumar Gupta & D.S. Hira- Operations Research- S. Chand.

Theory and problems shall be in the ratio 20:80 percent.

Question Pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	1 questions	---
Problem	5 questions	9 questions	5 questions

Course Outcomes		Cognitive level
CO 1	Define the key terms in Operations Research and identify the main applications of OR in business and management.	K1
CO 2	Interpret the results of operations research models and their implications for business decisions.	K2
CO 3	Develop a linear programming model to solve a business problem.	K3
CO 4	Analyse data using the operations research techniques.	K4
CO5	Create a decision support system using OR techniques.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	2		3	4			
CO 3			3	2	3		
CO 4	1		2	4	3		
CO 5	1			3	2		

2 Aug 23

SEMESTER-II**M.Com. (Financial Management)****ELECTIVE – III(2)****BEHAVIOURAL FINANCE**

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs:	3

UNIT I

(12 hrs)

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)

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)

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 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)

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		Cognitive level
CO 1	Define the fundamental concepts of behavioural and traditional finance.	K1
CO 2	Understand the behavioural finance relevant theories for decision making in the market,	K2
CO 3	Apply and discuss the relevant theories for decision making,	K3
CO 4	Illustrate the cognitive biases and errors of judgement and modify financial decisions.	K4
CO5	Evaluate behavioural influences involving individual investment decision.	K5&K6
Books for study: Dr.Pradip Kumar Sinha and Ms.Sanchari Sinha, Behavioural Finance, Himalaya Pulication.		
Books for reference: Prasana Chandra, Behavioural Finance, Mc.Graw Hill India.		

Question pattern:

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 (3X10=30)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	1		2	1	3		
CO 3	3		1		4		
CO 4			3	2	3		
CO 5	2				3		

SEMESTER-II **M.Com. (Financial Management)** **ELECTIVE – III(3)**
ORGANISATIONAL BEHAVIOUR

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

UNIT I

Meaning and definition of organisational behaviour – characteristics – nature – organisational behaviour and other fields of study – approaches to the study of organisational behaviour – process of behaviour – models of organisational behaviour

UNIT II

Individual behaviour – factors affecting behaviour – personality – theories of personality – perception – nature and importance – factors influencing the perceptual set – barriers to perceptual accuracy.

UNIT III

Conflict and Negotiation – meaning – nature of conflict – positive and negative conflict – levels of conflict – process of conflict – conflict management styles – managerial implications.

UNIT IV

Group dynamics – definition – theories of group formation – factors affecting group performance – group cohesiveness – factors influencing group cohesiveness – consequences of cohesiveness – group development- Understanding Group dynamics.

UNIT V

Work stress – meaning and definition – work stress model – stress management – Individual strategies, organisational strategies, stress and performance, formulation of group behavior. Ways to reduce stress at work .

Theory: 100%

Text Book:

1.Organizational Behaviour , Shashi K. Gupta and Roshi Joshi, Kalyani Publishers, New Delhi.

Reference Book

2.Organisational Behaviour, K. Aswathappa, Himalaya Publishers, Mumbai.

Question Pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit I	2 Theory	2 Theory	2 Theory
Unit II	2 Theory	2 Theory	2 Theory
Unit III	2 Theory	2 Theory	1 Theory
Unit IV	PRACTICAL		
Unit V			

Course Outcomes		Cognitive level
CO 1	focuses on different fields of study of organization behavior	K1
CO 2	Develop their personality in individual behavior	K2
CO 3	Explain the factors affecting group performance	K3
CO 4	Build knowledge reducing conflict within the organization	K4
CO 5	Show the nature of human behavior at work place	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2			2				
CO 3	1	1				3	
CO 4	1				3	2	
CO 5					3	2	

SEMESTER-II **M.Com. (Financial Management)** **ELECTIVE – IV(1)**

INTERNATIONAL BUSINESS

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT I	(18 hrs)
International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures- Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II	(18 hrs)
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.	
UNIT III	(18 hrs)
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract - Legal provisions, Payment terms.	
UNIT IV	(18 hrs)
Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.	
UNIT V	(18 hrs)
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics, Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	

Question pattern:

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 (3X10=30)

Course Outcomes		Cognitive level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K2
CO 3	Evaluate the legal procedures involved in International Business.	K3
CO 4	Explain the different types of economic integrations.	K4
CO 5	Identify the operations of MNCs through real case assessment	K5&K6

Books for study:

Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork

Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, NewYork

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	1		2	2			
CO 3	2			1	3		
CO 4	1						
CO 5			3	1	3		

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M.Com. Financial Management
SEMESTER-II **ELECTIVE – IV(2)**

CUSTOMER RELATION MANAGEMENT

Internal Marks :	25	Instruction hrs	:	6
External Marks :	75	Credit	:	5
Total Marks :	100	Exam Hrs	:	3

UNIT-I

Introduction – CRM Emerging Concepts – Need for CRM – CRM Applications – Principles of Customer Relation – Customer loyalty and optimizing customer relationships- Relationship building Strategies – Building Customer Relationship – Management by Customer Retention – Stages Retention – Sequences in Retention Process.

UNIT-II

CRM Process: Introduction and Objectives – CRM Cycle – Assessment Phases – Planning Phase – Executive Phase – Modules in CRM – 4's of CRM Process.

UNIT-III

CRM Architecture – Analytical CRM – Managing and Sharing Customer Data – Customer Information Data Bases – Ethics and Legalities of Data Base – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis(MBA) – Click Stream Analysis – Personalization and Elaborative Filtering.

UNIT-IV

CRM Implementation – Choosing the right CRM Solution – Framework for implementing CRM – A Step –by-Process – Five Phases of CRM Project.

UNIT-V

Development of Customization – Beta Test and Data Import – Train and Retain – Roll out and System Hand-Off – Support – System Optimization and Follow-Up – Client / Server CRM Model; Uses of CRM in Call Centre using Computer Telephony Integration (CTI) – CIT functionality.

Text Book Recommended:

1.Mohammed, H. Peeru and A.Sagadevan(2004) CUSTOMER RELATIONSHIP MANAGEMENT, Vikas Publishing House, Delhi.

Reference Books:

1.Alok Kumar Rai, CUSTOMER RELATIONSHIP MANAGEMENT CONCEPTS & CASES, Prentice Hall of India Pvt Ltd, New Delhi.2011

2. S. Shanmugasundaram, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Pvt Ltd, New Delhi.2011

Question Pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	2 Questions	2 Questions	1 Question
Unit 2	2 Questions	2 Questions	1 Question
Unit 3	2 Questions	2 Questions	1 Question
Unit 4	2 Questions	2 Questions	1 Question
Unit 5	2 Questions	2 Questions	1 Question

Course Outcomes		Cognitive level
CO 1	Show about Concepts and Process of CRM.	K1
CO 2	Explain the process of CRM	K2
CO 3	Develop skills to analyse and issues related data based CRM	K3
CO 4	Evaluate CRM Implementation Strategies.	K4
CO 5	Understand various usage of CRM Model.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	2						
CO 3				3		4	2
CO 4		1			4	2	
CO 5					2	4	



M.Com. (Financial Management)
SEMESTER-II **ELECTIVE – IV(3)**
BUSINESS ENVIRONMENT

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

UNIT I

Business environment – types – Internal & External – Micro and macro – Porter's competitive forces of industries. Business system – classification of business – classification of industries – characteristics of business.

UNIT II

Social objectives of business – Elements of culture – cultural traits – socio-cultural factors – Social responsibility of business – to shareholders, employees, consumers and community – Arguments for and against social involvement. Social audit – objectives – methods – obstacles. Companies Act and CSR.

UNIT III

Industrial policies before and after 1991- IDRA – objectives and provisions - Industrial licensing – privatization – ways & obstacles – benefits and arguments – pitfalls of privatization. Village and small industries – industrial sickness – causes & measures – price and distribution controls – objectives – direct and indirect controls.

UNIT IV

Labour legislation – principles – classification – labour welfare – welfare and amenities within and outside the establishment – social security measures. Industrial disputes – causes, preventive measures – settlement of disputes – unfair labour practices. Trade union: functions, rights and responsibilities – limitations and problems of trade unions in India. Worker's participation in management: meaning, objectives – forms of participation.

UNIT V

Global environment – WTO – functions, benefits and criticisms. Foreign investment – significance benefits – criticism against foreign capital – factors affecting international investment- multinational corporations – meaning, merits & demerits. Globalisation of business – factors essential for globalization of business – foreign market strategies – pros and cons of globalization – globalization of Indian business – factors favouring – obstacles.

Text Book:

1. Business Environment: text and cases, Francis Cherunillam –, Himalaya Publishing House.

Reference books:

1. Business environment, Dr. C.D. Balaji, Margham Publications, Chennai.

Question Pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	2 Questions	2 Questions	1 Question
Unit 2	2 Questions	2 Questions	1 Question
Unit 3	2 Questions	2 Questions	1 Question
Unit 4	2 Questions	2 Questions	1 Question
Unit 5	2 Questions	2 Questions	1 Question

Course Outcomes		Cognitive level
CO 1	Know what is business environment and its impact on business.	K1
CO 2	Apply the concepts in their own business.	K2
CO 3	Identify and analyse the issues in business situations and provide solutions.	K3
CO 4	Discuss the impact of economic, socio-cultural and labour environment over business.	K4
CO 5	Relate State policies, economic legislations and reforms by government in their business activities.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	4				2		
CO 3	1		4	3			
CO 4	2		3		2		
CO 5	2		1		4		

20/06/23

M.Com. (Financial Management)**SEMESTER – II****SEC II****ONLINE MARKETING – PRACTICAL**

Code	Title of the Course	Category	L	T	P	O	Credits	Hours	Marks		
									CIA	Exl	Total
	ONLINE MARKETING - PRACTICAL		2				1	2	40	60	100

OBJECTIVE: To know about online marketing platforms and procedures to promote their products.

LIST OF PRACTICALS:

1. Creating Logo and Brand name for their own organisation (through canva)
2. Creating their own webpage in Google site.
3. Registration process as a seller on Meesho on online platform.
4. Creating own post to promote their product using Instagram.
5. Creating advertisement campaign by using Face book and YouTube platforms.
6. Using Whatsapp as a tool to conduct business and accept payments.

Course Outcomes: Students will be able to

CO 1	Create their own logo and name.
CO 2	Handle with their own webpage.
CO 3	Sell their products through online platform.
CO 4	Promote their products using Instagram, Face book and You tube
CO 5	Create business account and payments through Whatsapp

Maximum marks = 50

Viva voce = 5

Practical note book = 5

Total = 60.

Section A	Section B
2x10=20	2x15=30



TAXATION

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT I (18 hrs)

Assessment of persons : Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II (18 hrs)

Tax Returns and Tax planning : Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT III (18 hrs)

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV (18 hrs)

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering.

UNIT V (18 hrs)

Customs Act, 1962- Important Definitions-Basics- Importance-Types of Customs Duty- Prohibition of Importation and Exportation of Goods- Valuation of goods for Customs Duty- Transaction Value- Assessable value- Computation of Assessable value.

Books for study:

Dr.V.Hariprasad Reddy and Dr.H.Keerthana Reddy, Tax Planning and Management (Taxation), Margham Publication, Chennai.

Books for reference:

Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi

Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited

Note: Latest edition of the books may be used

Question pattern:

		SEC A- 4 qns from each unit multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	2 questions		--
	Problem	2 questions	2 questions	1 question
Unit 2	Theory	4 questions	1 question	-
	Problem	-	1 question	1 question
Unit 3	Theory	4 questions	2 questions	
	Problem	-	-	1 question
Unit 4	Theory	2 questions	2 questions	1 question
	Problem	2 questions	-	-
Unit 5	Theory	4 questions	2 questions	1 question

Theory :60 %; Problem 40%

Course Outcomes		Cognitive level
CO 1	Define various concepts of taxation.	K1
CO 2	Understand the procedure for filing of returns under Income Tax, GST and Customs duty.	K2
CO 3	Calculate tax under various provisions of taxation.	K3
CO 4	Analyse the various provisions of IT Act, GST Act & Customs Act.	K4
CO 5	Prepare tax returns applying the tax provisions.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	4						
CO 3			3	2	3		
CO 4			3	4			1
CO 5		2	3	4	2		2

Semester III**M.Com. (Financial Management)****P0C308**
Core Course- VIII**RESEARCH METHODOLOGY**

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

Theory: 80%;(unit I,II, III & V) Problems: 20%(unit-IV)

UNIT I	(18 hrs)
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	
UNIT III	(18 hrs)
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.	
UNIT IV	(18 hrs)
Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA.	
UNIT V	(18 hrs)
Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	

Books for study:

Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.

Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

S.P.Gupta, Statistical Method, Sultan Chand & Sons, Delhi

Books for reference:

Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).

Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.

Course Outcomes		Cognitive level
CO 1	Define key terms related to research methodology.	K1
CO 2	Explain the purpose of literature review and describe different data collection methods and their applications	K2
CO 3	Develop research questions and formulate research hypothesis and determine the sample size.	K3
CO 4	Analyse data using appropriate methods of data analysis.	K4
CO 5	Conduct research and create reports in an ethical way.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1							
CO 2				1			
CO 3			3		4		
CO 4	1	3	3	4			3
CO 5					4		

Poc309

M.Com. (Financial Management)

Semester III

Core Course- IX

COST AND MANAGEMENT ACCOUNTING

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT-I

Management Accounting – Definition – objectives – functions. Cost accounting – definition – objectives – difference between management accounting and cost accounting. Ratio analysis – Calculation of ratios and construction of balance sheet.

UNIT-II

Marginal costing - break even analysis – applications of marginal costing – key factor decision – make or buy – plant merger decision – product mix or sales mix.

UNIT-III

Budgeting and budgetary control- classification of budgets- zero base budgeting.

UNIT-IV

Process costing – meaning, advantages and disadvantages – costing procedure, important aspects of process costing – process losses, inter process profits, work-in-progress and equivalent production, joint product costing and By product costing – further processing decisions.

UNIT-V

Non Integral accounting: Reconciliation of cost and financial accounting - Reasons – Procedure for Reconciliation – Memorandum Reconciliation Account - Integral accounting – Meaning – Advantages – Features – Journals.

Text Book:

1. Cost Accounting – S.P. Jain and K.L. Narang – Sulthan Chand publications, New Delhi.
2. Advance Cost Accounting - Reddy and Murthy, Margham publications.

Reference Books:

1. Cost Accounting – RSN Pillai & Bagavathi, S.Chand & Sons.

Theory and problems shall be in the ratio 20:80 percent

INDUSTRIAL VIST : Industries.

Course Outcomes		Cognitive level
CO 1	Define various concepts of cost and management accounting.	K1
CO 2	Interpret the costing tools and techniques that can be used in business.	K2
CO 3	Apply the various cost and management techniques in business.	K3
CO 4	Analyse techniques such as budgeting break even note for managerial decision in business.	K4
CO 5	Prepare accounts based on various cost and management techniques in various sectors.	K5&K6

Question pattern:

		SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	1 question	1 question	1 question
	Problem	1 question	1 question	----
Unit 2	Theory	1 question	--	
	Problem	1 question	2 questions	1 question
Unit 3	Theory	1 question		
	Problem	1 question	2 questions	1 question
Unit 4	Theory	1 question		
	Problem	1 question	2 questions	1 question
Unit 5	Theory	2 questions		
	Problem	---	2 questions	1 question

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	3			2			2
CO 3	4		3				
CO 4	2		4		3		
CO 5	1		2		2		

Semester III

Core Course- X

INTERNATIONAL FINANCIAL MANAGEMENT

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT I	(12 hrs)
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.- Pre Bretton woods period – Bretton woods system.	
UNIT II	(12 hrs)
Foreign Exchange Market: Features – Participants - Determination of Exchange Rates - Participants - Currency Futures and Currency Options – Factor influencing exchange rate –Salient features of FEMA.	
UNIT III	(12 hrs)
International Investment :Types of Foreign Investment – Significance of Foreign Investment – Limitation and dangers of Foreign Capital. Foreign Direct Investments – Factors – Growth of FDI in India.	
UNIT IV	(12 Hrs)
International Financial Market – Financial disintermediation – Securitization vs intermediation – Foreign Equity Market – Foreign Bond Market – Foreign Bank Market – Euro- Euro Currency vs. Euro Bonds.	
UNIT V	(12 hrs)
International Financial and Development Institutions : International Monetary Fund – World Bank – An Evaluation of IMF – International Finance Corporation – Asian Development Bank - UNCTAD – UNIDO –International Trade Centre.	

Course Outcomes		Cognitive level
CO 1	Define key terms in international financial management.	K1
CO 2	Explain the concept of exchange rate risk and its impact on in the business.	K2
CO 3	Sketch the functions of international capital market.	K3
CO 4	Analyse the various sources of international finance.	K4
CO 5	Assess the foreign exchange risks and minimize it.	K5&K6

Books for study:

Francis Cherunilam: International Trade and export management, Himalaya publications.

V.A. Avadhani , International Financial Management, Himalaya Publishing House

Books for reference:

Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi.

Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi

Web references:

<https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>

<https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>

https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONA_L_FINANCIAL_MANAGEMENT.pdf

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	2		1		1		
CO 3	1						
CO 4	1		3	1			
CO 5			3	4			

SEMESTER-III**M. Com. Financial Management****ELECTIVE – V(1)****FINANCIAL SERVICES**

POCF 3:1

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	4
Total Marks :	100	Exam Hrs :	3

UNIT-I

Financial services- meaning- classification- scope- modern activities- new financial products and services- challenges facing the financial service sector- Merchant Banking- merchant banking in India services- scope- problems.

UNIT-II

Hire purchase- features- legal position- Hire purchase and credit sale- Hire purchasing and leasing- Bank credit for Hire purchase- Leasing- steps in leasing- types of lease- advantages- legal aspects problems & prospects. Venture capital- features- scope & importance- venture capital guidelines- methods- Indian scenario.

UNIT-III

Mutual funds- meaning- origin- classification of funds- importance- investors' rights- guidelines mutual funds in India- reasons for slow growth- future of mutual funds. Credit rating- meaning functions- credit rating in India- benefits- agencies in India- limitations- future of credit rating.

UNIT-IV

Factoring- meaning- terms and conditions- functions- types-factoring Vs discounting- benefits factor in India- Forfeiting- working of forfeiting- benefits of forfeiting- drawbacks- forfeiting in India.

UNIT-V

Securitization- meaning- securitization Vs factoring- securitization of assets- benefits- conditions for securitization- securitization in India- reasons for unpopularity- future prospects. Derivatives meaning- kinds- forward- Futures- features- Forwards Vs Futures- advantages. Options- features – benefits - Swap- features- kinds- advantages.

Text Book Recommended:

Financial markets and services, E. Gordon & Natarajan, Himalaya Publishing House.

Reference Books:

Financial services, B. Santhanam, Margham Publications.

Course Outcomes		Cognitive level
CO 1	Define key terms in Financial Services.	K1
CO 2	Explain the various financial services functions.	K2
CO 3	Analyse a situation and find the suitability of financial service to be utilised.	K3
CO 4	Compare and contrast the financial services such as Hire purchase, Leasing, mutual funds, factoring, leasing etc.	K4
CO 5	Develop a comprehensive financial service marketing strategy. .	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	1						
CO 3			4	3	2		
CO 4	2	1					
CO 5			4		3		

M.Com. (Financial Management)
SEMESTER -III **Elective Course – V (2)**

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

POCE 3: 2

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	4
Total Marks :	100	Exam Hrs :	3

UNIT I (12 hrs)	
Investment and Portfolio Management: Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II (12 hrs)	
Valuation of Securities: Bond: Introduction – Types of Bonds – Impact of Rating of Bond – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models- Government Securities.	
UNIT III (12 hrs)	
Fundamental Analysis and Technical Analysis :Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
UNIT IV (12 hrs)	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
UNIT V (12 hrs)	
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	

Theory 80% and Problem 20% from Units II, III and V

Course Outcomes		Cognitive level
CO 1	To define key terms related to security analysis and portfolio management.	K1
CO 2	To explain the fundamental principles including financial statement analysis and valuation techniques.	K2
CO 3	To apply various portfolio to minimise risk.	K3
CO 4	To analyse market trends and economic indicator to take investment decision.	K4
CO 5	To evaluate the portfolio performance and judge the investment in various financial and investment avenues.	K5&K6

Books for study:

Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP.

Punithavathy Pandiyan, Security analysis and portfolio management, Vikas publication.

Books for reference:

Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt. Ltd., India, Noida

Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai

Note: Latest edition of the books may be used

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	2		1	1	1		
CO 3			4	3	3		
CO 4	2	1	3	4	2		
CO 5			4	2	3		

[Signature]

POCE2:3P

M.Com. (Financial Management)
SEMESTER -III **Elective Course – V (3)**
COMPUTER APPLICATIONS IN RESEARCH AND BUSINESS

Internal Marks :	40	Instruction hrs :	4
External Marks :	60	Credit :	3
Total Marks :	100	Exam Hrs :	3

List of Practicals:

- Computation of measures of Central tendency: Mean, Median and Mode.
 - Computation of Correlation and Regression.
 - Testing of Significance: ANOVA and Chi-square.
 - Starting Tally Prime – Creation of a Company, Practical problems for a new and existing business.
 - GST: Entries in Accounting vouchers – View invoice report .
- Question Pattern: 100% Practical

Course Outcomes :Students will be able to:

CO1	To gain knowledge on fundamentals of SPSS.
CO2	To understand accounts for goods and service tax.
CO3	To apply parametric and non-parametric test in SPSS Package.
CO4	To analyse the results and interpret in research work.
CO5	To create a company form goods and get automated financial statements in Tally..



M.Com. (Financial Management)

WOMEN ENTREPRENEURSHIP DEVELOPMENT
SEMESTER -III **IDEC**

POBIDC

Internal Marks :	25	Instruction hrs :	2
External Marks :	75	Credit :	2
Total Marks :	100	Exam Hrs :	3

UNIT-I

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship – Qualities for success.

UNIT-II

Entrepreneurship Development Programmes –Meaning-Objectives-Phases of EDP – Problems.

UNIT-III

Significance of writing the business project- proposal - contents of business project- Designing business process - location – layout – Project report – preparation of project report.

UNIT-IV

Mobilizing resources for start-up - accommodation and utility and preliminary contract with the vendors, suppliers, bankers, and principal customers – basic start-up problems.

UNIT-V

Small Entrepreneurs- definition & Characteristics– benefits to small- scale industries, Incentives and subsidies of Govt. to small scale industries.

Text Book:

Entrepreneurial Development-S.S. Khanka- Sultan Chand & sons.

Reference Books:

Dynamics of entrepreneurial Development and management, Vasant Desai,– Himalaya Publishing House.

Industrial visit : Visit to a nearby Entrepreneurial firm or site.



P0C411

P23COC411

M.Com. (Financial Management)**Semester IV****Core Course- XI****ENTREPRENEURSHIP DEVELOPMENT**

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT-I

Entrepreneur- Definitions, Characteristics, Functions & types, Entrepreneurship-definition, meaning- Role of Entrepreneurship in economic development- factors affecting entrepreneurial growth- Sustainability Entrepreneurship.

UNIT- II

Women Entrepreneurship- concept, functions- women entrepreneurship in India-problems of Women Entrepreneurship- Rural Entrepreneur- meaning, need, problems of rural Entrepreneurship.

UNIT-III

Project Identification & Selection- Project formulation – project appraisal- Project report- Importance of Innovation - Levers of innovation - myths of innovation - Innovation models and categories. *levels*

UNIT-IV

Sources of finance - Institutional finance to Entrepreneurs- Institutional support to Entrepreneurs- Entrepreneurial development programs.

UNIT-V

Corporate Entrepreneurship - Intrapreneurship - Small Entrepreneurs- definition & Characteristics- Taxation – benefits to small-scale industries, Incentives and subsidies of Govt. to small scale industries-MSM- Startup eco system in India.

Text Book:

1.S.S. Khanka- Entrepreneurial Development- Sultan Chand & sons.

Reference Books:

2.Vasant Desai, Dynamics of entrepreneurial Development and management – Himalaya Publishing House.

3.Gorden & Natarajan- Entrepreneurial Development- Himalaya Publishing House.

4. Prakash G. Apte, International Financial Management-Tata McGraw Hill Publishing Co Ltd.,

Question pattern:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	2 Questions	2 Questions	1 Question
Unit 2	2 Questions	2 Questions	1 Question
Unit 3	2 Questions	2 Questions	1 Question
Unit 4	2 Questions	2 Questions	1 Question
Unit 5	2 Questions	2 Questions	1 Question

Course Outcomes		Cognitive level
CO 1	Define the key concepts of entrepreneurship.	K1
CO 2	Understand fundamental skills required for organising and carrying out entrepreneurship.	K2
CO 3	Apply the systematic process to identify potential opportunities.	K3
CO 4	Explore institutions providing financial and other support.	K4
CO 5	Create a detailed business plan an to evaluate the opportunities & threats in business environment.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	4						
CO 2	3	1					
CO 3			3		2	4	
CO 4	2				3		1
CO 5			4	2	3	1	

Semester IV

M.Com. (Financial Management)

Core Course – XII

HUMAN RESOURCE ANALYTICS

Internal Marks :	25	Instruction hrs :	6
External Marks :	75	Credit :	5
Total Marks :	100	Exam Hrs :	3

UNIT I

(18 hrs)

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II

(18 hrs)

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research

UNIT III

(18 hrs)

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV

(18 hrs)

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT V

(18 hrs)

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

Books for study:

Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai

Books for reference:

Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi

Course Outcomes		Cognitive level
CO 1	Define the concepts of human resource analytics.	K1
CO 2	Understand the procedures in HR data collection and transformation.	K2
CO 3	Illustrate the evolution, types and design of HR metrics.	K3
CO 4	Analyse HR data using various tools and techniques of HR analytics.	K4
CO 5	Construct HR models for predictive analysis.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	4						
CO 2			4	3	2		
CO 3				4	3	3	
CO 4			3	4	2		3
CO 5				3	4	1	

T.T.

2/1/23

POCE431

M.Com. (Financial Management)

SEMESTER-IV

ELECTIVE - VI(1)

DERIVATIVES MARKET

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	4
Total Marks :	100	Exam Hrs :	3

UNIT I (12 hrs)

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 (12 hrs)

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 (12 hrs)

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 (12 hrs)

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

PT-2

Books for study:

Somanthan, "Derivatives", Chennai, McGraw Hill Publishing Company Ltd ,2017.

Books for reference:

Arthur A. Thompson; A.J. Strickland III, (2003) "Strategic Management: Concepts and Cases", 4th Edition, McGraw-Hill, Noida

Question paper pattern:

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 (3X10=30)

Course Outcomes		Cognitive level
CO 1	To define the basic terms related to derivative market.	K1
CO 2	To explain the market mechanism of how different types of financial derivatives works.	K2
CO 3	To calculate the payoff for basic derivatives instruments and apply hedging techniques to manage risk.	K3
CO 4	To analyse market trends and data to identify potential opportunities and risk associated with derivatives trading.	K4
CO 5	To evaluate the instruments that can be used to implement risk management strategy.	K5&K6

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	2						
CO 3			4	3	3		
CO 4			4	3	2		
CO 5			2	1	4		

20/10/23

P23 COE 4:2
POCIE 4:2

M.Com. (Financial Management)
SEMESTER -IV
ELECTIVE – VI(2)
SECURITY MARKET OPERATIONS

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

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 Securities 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 – Merchant Bankers – Registrars and Share Transfer Agents – Underwriters – Bankers to Issue – Debenture Trustees – Portfolio Managers – Syndicate members – Foreign Institutional 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 – Promoters 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 – Stock 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 Financial Instruments – Depository Receipts – ADR – GDR – Indian Depository Receipts – Depository – Depository Participants – Legal Framework for Investor Protection in India.

T.T. d

Course Outcomes		Cognitive level
CO 1	Define the concept of security market.	K1
CO 2	Explain security market set up and their functions.	K2
CO 3	Illustrate various provisions of SEBI relating to security market operators.	K3
CO 4	Analyse the role of security market intermediaries.	K4
CO5	Defend or criticize security market operations.	K5&K6

Books for study:

1. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing 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:

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

Web references:

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

Question pattern:

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)

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2						
CO 2	2						
CO 3	1						
CO 4		1	2				
CO 5	1		1		3		

20/10/23

SEMESTER -IV

M.Com. (Financial Management)

ELECTIVE - VI(3)

PROJECT MANAGEMENT

Internal Marks :	25	Instruction hrs :	4
External Marks :	75	Credit :	3
Total Marks :	100	Exam Hrs :	3

UNIT I (12 hrs)

Project - Meaning and Definition - Classification of Projects-Stages in a Project Life Cycle-Project Identification and feasibility studies - Introduction to Project Management-Importance.

UNIT II (12 hrs)

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.

UNIT III (12 hrs)

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.

UNIT IV (12 hrs)

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.

UNIT V (12 hrs)

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.

T.T. d.

POCE 4:3

Course Outcomes		Cognitive level
CO 1	Identify viable projects.	K1
CO 2	Understand the dimensions of a project.	K2
CO 3	Apply and utilize techniques for planning and scheduling.	K3
CO 4	Inspect the financial aspects of a project and make projections.	K4
CO5	Evaluate various projects and implement them.	K5&K6

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.

Books for reference:

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

Web references:

<https://www.manage.gov.in/studymaterial/PM.pdf>

<https://www.dias.ie/jetsetschool/presentations/PM lecture.pdf>

Theory : 80% Problem : 20%

Question pattern:

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) 2 problems from unit 3 and unit 4	1 question from each unit (3x10=30) 1 Problem from Unit 3 or 4

Mapping of Outcomes:

COs	POs						
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1						
CO 2	1						
CO 3	2	2	3				
CO 4			4	1	2		
CO 5			1	1	3		

2/10/23

Semester IV

Ability Enhancement Course – II

COMMERCE FOR COMPETITIVE EXAMINATIONS

Internal Marks :	-	Instruction hrs :	5
External Marks :	100	Credit :	2
Total Marks :	100	Exam Hrs :	3

Unit 1

Accounting and Auditing

Basic accounting principles and concepts - Partnership Accounts: - Corporate Accounting: Holding company accounts - Cost and Management Accounting- Human Resources Accounting;- - Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit

Unit 2

Business Economics and Business Finance

Meaning and scope of business economics - Demand analysis:- Consumer behavior - Market structure - Profit Management - National Income. Cost of capital and time value of money - Capital structure - Capital budgeting - Working capital management; Dividend decision: Theories and policies - Risk and return analysis; - International monetary system - Foreign exchange market; Exchange rate risk and hedging techniques - International financial markets and instruments.

Unit 3

Business Statistics and Research Methods

Measures of central tendency - Measures of dispersion - Measures of skewness - Correlation and regression of two variables - Probability distributions:- Research: Concept - Sampling and estimation: Hypothesis testing

Business Management and Human Resource Management

Principles and functions of management - Organization structure - Responsibility and authority: Motivation and leadership: Corporate governance and business ethics - Human resource management: Concept, role and functions of HRM; Human resource planning; ; - Performance appraisal including - Collective bargaining and workers' participation in management - Group dynamics; Stress management- Organizational Culture: Organizational development and organizational change

Unit 4

Banking and Financial Institutions

Overview of Indian financial system - Reserve Bank of India: - Banking sector reforms in India: Risk management - Financial markets: Money market; Capital market; Government securities market - Financial Institutions-Insurance

Marketing Management

Marketing - Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning - Market segmentation - Consumer Behaviour; Service marketing - Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM - Logistics management

Unit 5

Legal Aspects of Business

Indian Contract Act, 1872 - - Sale of Goods Act, 1930:-Negotiable Instruments Act, 1881: - The Companies Act, 2013: - The Competition Act, 2002: - The Information Technology Act, 2000: - Goods and Services Tax (GST)

Income-tax and Corporate Tax Planning

Basic Income-tax: - Transfer pricing Corporate Tax Planning: - Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income tax returns.

Question pattern

75
50/60 Multiple choice questions 15 from each unit (15x1=75)
(50x2=100)