

Curriculum Framework and Syllabus for

M.Com., COMMERCE (PG) COURSE STRUCTURE

(For the Candidates admitted from 2019 – 2020 Academic year onwards)

BASED ON CHOICE BASED CREDIT SYSTEM &

OUTCOME BASED EDUCATION-OBE



(2019-2020)

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

NEHRU MEMORIAL COLLEGE (AUTONOMOUS)

[Nationally Accredited with 'A' Grade by NAAC]

Affiliated to Bharathidasan University

Puthanampatti—621 007



NEHRU MEMORIAL COLLEGE

(AUTONOMOUS)
ACCREDITED WITH "A" GRADE BY NAAC
PUTHANAMPATTI, TRIUCHIRAPPALLI

SYLLABUS REVISION 2019-2020

Department : COMMERCE

Academic Programme offered : M.Com

Year of Implementation : 2019-2020

OBE Elements for M.Com. Programme

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Subject proficiency: Every student will scope up with the latest development in contemporary, national and global level through effective transaction of the curricular and co curricular activities. Succeed in obtaining employment appropriate to their interest, education and will become productive and valued professional. Capable to Work in teams with enriched communication and intellectual skills.

PEO 2: Professional Growth: Become full fledged accounting and finance professionals. Continue to develop professionally equipped through long-life learning, higher education and other creative pursuit in their areas of interest. Students will establish themselves as effective professionals by solving real problems.

PEO 3: Management Skill: Students will develop strong knowledge base through active learning. Exercise leadership qualities in a responsive, ethical and innovative manner. Demonstrate professional expertise in financial planning and analysis, control support and ethics with the employees. Excel themselves in team work, effective communication and critical thinking.

PEO4: Ability to clear Professional examination: Able to appear for Integrated professional competence (IPCC) and complete article ship, so as to enable to go for final CA. Apart from that students can clear their SET, NET and move on to teaching profession easily. Excel as the fellow and Associates of ICMA and ICSI.

PEO 5: Accommodate themselves in digital world: Recognize the need for preparation and ability in the context of socio technological changes' - Commerce and information technology will help them to survive in digital world. Goods and Services Tax and Tally expertise makes him to hold a good position in accounting field. Develop a programme for system based applications and web base creation enterprises.

PEO 6: Multidisciplinary knowledge: Apply the multidisciplinary knowledge through industrial training provide a sustainable competitive edge in meeting the industrial need. Students will demonstrate their ability to adapt to a rapidly changing environment by having learned and new skills and new competencies.

PEO 6: Undertake Research work: Engage themselves in research work since they undergo project work and learnt SPSS for analysis of data. It offers opportunity to undertake research work for organizations and publish the data. Students will impart professional knowledge, inter personal and ethical responsibility and to contribute to the society through active research. Will be able to pursue research in their chosen field of marketing, finance and Human resource.

PEO 6: Social Responsibility: Students will be a responsible citizen and lead the business with moral and ethical value. Develop an acumen which goes much beyond the purview of the curriculum requirements. Will be capable of making a positive contribution to the accountancy in public practices, Government, commerce and industry.

PROGRAM OUTCOME (PO)

PO 1: After completing two years of Masters Degree in Commerce (M.Com) Programme, students would gain a through grounding in the fundamentals of commerce and Finance

PO 2: Students will learn relevant Financial accounting reporting career skills, remember both quantitative and qualitative knowledge to their future careers in business.

PO-3: understand and utilize professional knowledge they gain in E-commerce, GST Research Tools, Export promotion and diverse knowledge in various commerce subjects for business.

PO-4: Conduct export oriented business with agricultural and rural products

PO-5: The course offers a number of value based and job oriented courses ensures that students are trainee in to up-to-date in Data base management and system analysis and design

PO-6: Modern tool usage for accounting, and research

PO-7: Students will be able to demonstrate Filing returns for GST.

PO-8: Students will protect the Environment and helps in its sustainability.

PO-10: Lifelong learning

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Remember the knowledge of commerce in the domain of business field.

PSO2: Understand the complex problems in the field of accounting, taxation and

Business tactics with an understanding of societal, legal and cultural impacts of the solution.

PSO3: Apply theoretical subject knowledge gained in various commerce subjects practically in business and society.

PSO4: Execute the best practices of various commerce and accounting subjects

PSO5: To encompass the diverse knowledge of business and corporate Laws and commerce subject

PSO6: To satisfy educational entrance requirements of relevant professional bodies and to

Launch a career in taxation.

NEHRU MEMORIAL COLLEGE (AUTONOMOUS) PUTHANAMPATTI

**M.Com. Course structure under CBCS
(For the candidate admitted from the year 2019-2020)**

Semester	Course code	Course (s)	Title of the Course(s)	Hrs/ week	credit	Marks		Total
						Int	Ext	
I	19PC101	CC-I	Managerial Economics	6	5	25	75	100
	19PC102	CC-II	Business Environment	6	5	25	75	100
	19PC103	CC-III	Corporate Laws	6	4	25	75	100
	19PC104	CC-IV	Advanced cost and Management Accounting	6	5	25	75	100
	19PC105A	ECC-I	Information Technology for management Lab (or)	6	4	25	75	100
	19PC105B		Retail Marketing					
			TOTAL	30	23	125	375	500
II	19PC206	CC-V	Advanced Financial Management	6	5	25	75	100
	19PC207	CC-VI	Computational Indirect Tax and GST Lab	6	5	25	75	100
	19PC208	CC-VII	Banking and Financial Institutions	6	4	25	75	100
	19PC209	CC-VIII	Security Analysis and portfolio management	6	5	25	75	100
	19PC210A	OEC	Organisational Behaviour	6	4	25	75	100
	19PC210B		Accounting for managerial decisions					
			TOTAL	30	23	125	375	500
III	19PC311	CC-IX	Advanced Corporate Accounting	6	5	25	75	100
	19PC312	CC-X	Research Methodology	6	5	25	75	100
	19PC313A	ECC-II	Advanced Business Statistics and Practical Lab (or)	6	4	25	75	100
	19PC313B		Advertising and Sales Promotion					
	19PC314	CC-XI	International Finance and Institutions	6	4	25	75	100
	19PC315A	ECC-III	Corporate Reporting Practices (or)	6	4	25	75	100
10PC315B	Consumer Behaviour							
		TOTAL	30	22	125	375	500	

IV	19PC416	CC-XII	Agricultural and Rural Marketing	6	4	25	75	100	
	19PC417	CC-XIII	Corporate Ethics	6	4	25	75	100	
	19PC418	CC-XIV	Human Resources Management	6	5	25	75	100	
	19PC419A 19PC419B	ECC-IV	E- commerce Lab (or) Training and Development	6	4	25	75	100	
	19PC420	CC-XV	Project work	6	5	25	75	100	
				TOTAL	30	22	125	375	500
				GRAND TOTAL	120	90	800	1200	2000

M.Com (CBCS)

(For the candidates admitted from the year 2019-2020)

COURSE	TOTAL PAPER	HOURS	CREDIT
CC: Core Course	16	90	70
ECC: Elective core course	04	24	16
OEC: Open Elective Course	01	06	04
Comprehensive course	01		01
Total	22	120	90

Extra Credit Courses

S.No	Semester	Course	Credit	Internal Marks	External Marks	Total
1	III	Internship	5	100	-	100
II	IV	Comprehension	5		100	100

Course Code & Title	19PC101 CC I Managerial Economics
Class	I M.Com Semester I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)
Course Objectives	The Course aims to 1.Understand Nature and scope of business economics 2.Know the theory of consumer behavior 3.Apply knowledge of foreign capital and foreign trade and price determination

UNIT	Content	No. of Hours
I	Introduction to managerial Economics – The Nature and scope of managerial economics - the economic approach to business decisions. Some qualitative preliminaries in the managerial decision making process – Competitive markets, market power, imperfect markets.	6
II	Theory of consumer behavior – Utility – concept and management – optimization the cardinal approach an ordinal approach – indifference curves – properties and uses – consumer equilibrium consumer surplus. Individual demand : construction; Slope; preferences; Law of Demand – Demand curve – Demand and income – income changes; Normal Vs. inferior goods other factors in Demand Complements and substitutes.	18
III	Theories of production and cost- The production function – Inputs and outputs – marginal products, diminishing returns to an input from the production function to cost curves- Supply, output and costs, other key concepts marginal cost and average cost technology- Short run individual supply; production rate; breakeven ; individual supply curve , long run cost production rate, Break even market supply.	18
IV	Perfect competition : Definition and necessary condition Homogeneous product, Many buyers and sellers arguments; Free Entry and Exit Equal information, Market equilibrium, Demand and supply; Excess supply and excess Demand. Why Government control prices - Price ceilings and price floors. Monopoly – Monopolistic – oligopoly – price determination.	18

V	<p>Macroeconomic stability – Inflation – Types demand pull-cost push-structural inflation. Impacts on economy causes and effects. Solutions: fiscal and monetary policies, Philips curve. Business cycle: Phases of Business cycle policy implications. Globalizations of Indian Business. Nature of globalization-Effects on Indian economy – India and competitiveness. Foreign capital and Aid-need and components of foreign capital, Indian Governments policy towards foreign capital, foreign investment inflows since 1991, foreign Aid to India, India’s External Debt.</p>	18
Reference	<ul style="list-style-type: none"> ❖ Adhikary Business Economics Excel Books ❖ Ahuja Economic environment of business Chand & Company limited ❖ Atmanand Managerial economic Excel Books ❖ Ruddar Datt and K.P.M. Sundharam Indian Economy Chand & company ❖ Keat P.G&Young P.K Managerial Economics Oxford university press <p>Web reference: http://swayam.gov.in153-economics</p>	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Remember the theory of the firm to model business organizations ❖ Understand demand theory to establish the elasticity of demand ❖ Use demand estimation to forecast demand trends and change ❖ Apply production theory to manage production ❖ Use cost theory to establish short and long run behavior ❖ Describe the market structures to establish market equilibrium 	

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	1	3	1	1	3	2	1	1	1	2
CO2	3	3	1	1	1	1	3	2	2	1	1	1
CO3	<u>3</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC102 CC-II Business Environment		
Class	I M.Com	Semester	I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Understand the nature and importance of Environment for business 2. Know polices and Regulations of Industries, and various economic systems. 3. Apply knowledge gained to be practices in liberalization, globalization, privatization and in Foreign direct investment.		

UNIT	Content	No. of Hours
I	Meaning Definition Nature and Importance – factors influencing the business-Ecological or natural-Demographic-Economic-political and Legal-Social and Cultural – physical and Technological – Dynamic setting of business – need for environment analysis – Types of environment – External and internal – Competition policy – Environment protection , consumer protection.	12
II	Industrial policies and Regulations – New Industrial policy – public, private, joint and Co-operative sectors –Amendments in new industrial policy.	16
III	Economic Systems – Meaning – Characteristics – Types of economic systems – Capitalism – Socialism – Mixed economy – Economic planning – Nature, Scope and Significance of Economic planning in India – Achievements and failures of Economic planning.	15
IV	Technological environment – Classification of technology, - Technology cycle-Impact of technology- Factors – Technological Environment – management of Technology – patents and Trademarks.	17
V	Liberalization, privatization and globalization - Second generation reforms- industrial policy and implementations- industrial growth and structural changes- Features of current globalization- Essential Conditions of Globalization- Globalization of Indian business- Foreign Direct Investment- concept, advantages, Disadvantages and Determinants- India's policy towards FDI - Global trading Environment.	18

Reference	<ul style="list-style-type: none"> ❖ Business Environment- Dr.C.B.Gupta, Sultan Chand and Son, New Delhi. ❖ Business and Society,P.K Ghosh,Sultan Chand and Son, New Delhi. ❖ A Study of Business environment, G.K.Kapoor,Sultan Chand Son, New Delhi. ❖ Government and business,D.Amarchand, Tata Mc Graw Hill Publishing Company Limited, New Delhi. ❖ Business Environment, Francis Cherunilam, Himalaya publishing house, Mumbai. ❖ Business Environment, Francis Cherunilam, Himalaya publishing house, Mumbai. <p>Web reference:</p> <ul style="list-style-type: none"> ✓ http://swayam.gov.in275-businessenvironment
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Know the awareness of environment need for the business. ❖ Describe various economic system ❖ Use Technological environment to succeed ❖ Evaluate foreign and domestic investment available for business ❖ Outline Industrial policies and regulations ❖ Rate various Foreign Direct Investment

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	3	1	1	1	3	3	2	2	2	3
CO2	3	2	3	3	2	1	1	3	2	3	2	1
CO3	3	3	2	2	1	1	2	2	1	1	2	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title		19PC103	CC-III	Corporate Laws
Class		I M.Com	Semester	I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)			
Course Objectives	The Course aims to 1.Understand the nature and importance of Corporate Laws for Business 2.Know polices and Regulations of Various Acts relating to business 3.Apply knowledge gained to be practices in Environment and consumer Protection Act.			
UNIT	Content			No. of Hours
I	SEBI Regulations – Corporate Governance - Clause 49A – Transparency – Disclosure relating to accounting treatment, Risk management – Application of funds.			15
II	Competition Act 2002 – Important provisions – Foreign Exchange Management Act (FEMA) 1999 – Legal definitions and important provisions.			16
III	Intellectual property rights – Patents Act 1970 – Copy Rights – Information Technology Act 2000 – Legal definitions and important provisions.			16
IV	The Environment protection Act 1986 – Important terms – Legal definitions and important provisions relating to the prevention and control of environmental pollution.			16
V	Consumer Protection Act 1986 – Legal definitions and Important provisions – MRTP Act – Legal definitions and Important provisions relating to Restrictive Trade Practices and unfair Trade Practices.			15
Reference	<ul style="list-style-type: none"> ❖ Datley V.S. Students Guide to CorporateLaw, Taxman Allied service Private Limited ❖ Kapoor N.D. and Dinkar Pagare Business law and management S.Chand Web reference: <ul style="list-style-type: none"> ✓ http://swayam.gov.in5149-corporatelaws 			
Course Outcomes	On completion of the course, students should be able to <ul style="list-style-type: none"> ❖ Describe SEBI regulation ❖ Outline foreign exchange Management Act ❖ Use intellectual property Act ❖ Rate environment protection Act, and Consumer protection Act 			

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	2	1	1	3	2	2	2	1	2
CO2	3	3	2	2	1	1	3	3	2	2	1	3
CO3	3	3	2	2	1	1	3	2	3	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC104 CC-IV Advanced cost and Management Accounting		
Class	I M.Com	Semester	I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Understand various usage and practice of cost and Management Accounting. 2. Remember application of labour cost and process accounting. 3. Apply earned knowledge of ratio , fund flow and cash flow in business decision making.		

UNIT	Content	No. of Hours
I	Cost Accounting – Meaning – Objectives – Nature and Scope – Methods of costing - Classification of costs – Cost Audit – Types – Appointment of Cost auditor – Rights – Duties and responsibilities of cost auditor – Management Accounting Merits and demerits - Difference between cost accounting and management accounting.	6
II	Labour costs- Direct and indirect – Importance – Remuneration method – labour performance reports – labour turnover and stability – overheads – Importance – allocation and apportionment of overheads – overhead cost control.	18
III	Process costing – normal and abnormal loss and gains – equivalent production – joint product and by product – contract costing.	18
IV	Ratio analysis – Meaning – Advantages – limitations – Classification of ratios.	18
V	Fund flow analysis – Cash flow analysis, Marginal costing and break even analysis, standard costing and variance analysis – Material variance – Labour variance – Overhead variance – Sales variance – Responsibility accounting.	18

Reference	<ul style="list-style-type: none"> ❖ M.N. Arora, “ Cost and Management Accounting”, 8th Edition, vikas publishing House Private Limited. ❖ Cost and Management Accounting, P.V.Rathnam, Tata MCGraw hill, New Delhi. ❖ Cost and Management Accounting,S.N.Maheswari,Sultan Chand & Co., New Delhi. ❖ Cost and Management Accounting ,S.P.Jain and K.L. Narang, Kalyani publishers, New Delhi. <p>Web reference: ✓ http://swayam.gov.in277-financialaccounting</p>
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Compute cost and management accounting ❖ Plan labour cost and labour turnover techniques ❖ Compute process costing in production unit ❖ Prepare Ratio analysis for financial and research purpose ❖ Revise the knowledge on fund flow and cash flow operations ❖ Discuss responsibility accounting

20% theory 80% practical

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	2	2	1	1	3
CO2	3	3	2	1	1	1	3	2	2	2	1	2
CO3	3	2	2	1	1	1	3	3	3	1	1	3

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC105A ECC-I Information Technology for Management Lab		
Class	I M.Com	Semester	I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1.Understand the nature and importance of MIS 2.Know various computer packages useful for decision making in business 3.Apply knowledge gained to be practices in Data management		

UNIT	Content	No. of Hours
I	Management Information System: Introduction – Definition of MIS -MIS Framework – Categories of MIS - Characteristics of MIS – Design of an MIS – Implementation of MIS– Limitation of MIS –computer Based Information system.	6
II	Information system for Decision making: Introduction – Transaction processing system – management Information system – intelligent support system – office automation system.	18
III	Database management Technology: Data vs Information – Data Hierarchy – Methods for Organizing Data in files- limitation of files based system – Data based and Database management system – advantages of Database – Components of DBMS.	18
IV	System Analysis and design: system development life cycle (SDLC) – prototyping – Rapid application Development – computer aided software Engineering – Challenges in Developing Information system.	18
V	Client-server computing: Definition of client server computing – components and functions of client server computing – Advantages and Disadvantages of client- server system.	18

Reference	<ul style="list-style-type: none"> ❖ Management information system Gorden B.Margrethe H.Olson – McGraw Hill publishing ❖ Management Information System – Aman Jindal – Kalyani Publishers ❖ Management Information system C.S.V Murthy, Himalaya Publishing House <p>Web reference</p> <ul style="list-style-type: none"> ✓ http://swayam.gov.in3496-managementinformationsystem
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ To identify managerial challenges and opportunities for organizational advancement that may be resolved by the Application. ❖ To Define and recognize key enabling technologies in organizations. ❖ To make required personal and organizational changes to implement the new technologies. ❖ To prepare Data base.

6 Hours Lab

INFORMATION TECHNOLOGY FOR MANAGEMENT

LIST OF PRACTICALS

UNIT-II	OFFICE AUTOMATION Preparation of Time Table in Ms-Word. Preparation of Document using by applying formatting attribute. Preparation of Mark sheet in Ms-Excel. Preparation of Presentation using by formatting tools.
Unit – III	DATA BASE MANAGEMENT SYSTEM Basic Queries in SQL. More Complex SQL Queries. Insert Delete and Update Statements in SQL. Views in SQL. Additional Features of SQL.
Unit – IV	SYSTEM ANALYSIS AND DESIGN Flow Chart. Data Flow Diagram (DFD). Data Dictionary. Decision Table.
Unit – V	CLIENT - SERVER SYSTEM Create Visual Studio Projects Add Network Comms.Net DLL to Projects Copy and Paste client source code Copy and Paste Server Source Code Run Your Client Server Application

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	3	3	1	3	3	3	2	2	1	1
CO2	3	3	2	2	1	2	3	3	1	3	1	1
CO3	3	3	3	1	1	3	3	3	3	2	1	1

Strongly Correlating (S)	-	3 marks
Moderately Correlating (M)	-	2 marks
Weakly Correlating (W)	-	1 mark
No Correlation (N)	-	0 mark

Course Code & Title	19PC105B ECC-I Retail Marketing		
Class	I M.Com	Semester	I
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Understand various concept of retail marketing 2. Remember application of concepts like plant location and retail mix 3. Apply earned knowledge of various dimensions of retail marketing in real business.		

UNIT	Content	No. of Hours
I	Introduction to retailing – meaning – definition – nature – evolution of retail environment – growing importance of retailing - functions of retailing – factors influencing retailing – socio economic forces – Technological forces – competitive forces – Economic forces – formats of retailing.	10
II	Marketing research for retailing - understanding the retail customer – consumer purchase behavior – cultural and social group influence on consumer purchase behavior – retail life cycle concept.	16
III	Retail store location – types of retail store location – factors affecting location decisions – traffic flow analysis – trade area analysis – site evaluation – site selection – population and its mobility – Exteriors and layout – customer traffic flows and pattern – creative pattern.	16
IV	Merchandise planning – activities of a merchandiser – stock turns, credit management – retail pricing – return on per sq. feet of space – retail promotion –staying ahead of competition – supply chain management – warehousing – role of IT in supply chain management.	18
V	Dimensions of retail – legal and security issues in retail – technology used in retailing – emergence of organizes retailing – Challenges of retailing in India – Problems of retail marketing in India- Retail Giants in India – Retail Giants in the world.	18

Reference	<ul style="list-style-type: none"> ❖ Gilbert david, retail marketing management, ICFAL, Hyderabad ❖ ICFAL case studied in marketing, ICFAL, Hyderabad ❖ Leavymicheal, retail management, data McGraw Hill, new delhi ❖ Bajaj chetan – retail management, oxford university press, new delhi, 2005. <p>Web reference:</p> <p style="text-align: center;">http://swayam.gov.in171-retailmarketing</p>
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ To Extensive understand of various factors affecting retail marketing. ❖ To Insight into functioning of Retail marketing ❖ To Identify Location mix ❖ To Evaluate location decision ❖ To Discuss Issues affecting retailing in India

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	2	2	1	1	1
CO2	3	3	1	1	1	1	3	3	1	1	1	1
CO3	3	3	2	1	1	1	3	3	2	1	1	1

Strongly Correlating (S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC206 CC-V Advanced Financial Management		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts of Financial management 2. Remember application of concepts like cost of capital, cost structure, inventory management and working capital management 3. Apply earned knowledge of various dimensions of valuation of projects and investment dimensions.		

UNIT	Content	No. of Hours
I	Objectives of financial management - Sources of short term and long term Domestic, Foreign Equity - Borrowings – Mixed etc., - Investment (project identification) feasibility analysis with sensitiveness, constraints and long term cash flow projection.	6
II	Inventory management – Receivables management – cash management and dividend policy – Financial options - Financial bench marking - concept of shareholder value – maximization interest rate structuring and bond valuation.	18
III	Cost of capital and capital structure - Financial options - Structuring and evaluation of off-shore on shore instruments, multiple option bonds, risk analysis and financial engineering.	18
IV	Working capital management – Estimation and financing – Consortium banking for working capital management – credit appraisal by banks periodic reporting, enhancement of credit limits, bank guarantees, trade finance, documentary credit, routing of documents through banks, correspondent banking.	18
V	Valuation of projects and investment opportunities – due diligence procedures – credit rating of countries state and investment instruments – Infrastructure financing – Issues and considerations, financial feasibility, pricing and earning model.	18
Reference	<ul style="list-style-type: none"> ❖ Financial management - Brigham ❖ Financial management - Khan and Jain ❖ Financial management - Prasanna Chandra ❖ Financial management - S.C. Pandey ❖ S.N.Maheswari, Financial Management, Sultan Chand & CO., NewDelhi Web reference ✓ https://www.mooc-list.com/lags/banking	

	✓ https://swayam.gov.in/course/277-financial-management
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Outline various concepts, tools and techniques of financial management ❖ Be familiar with approaches for better utilization of financial resources and management of wealth of an organization ❖ Equip to apply the right approach in terms of decision making in different situation to manage business finance more effectively ❖ Explore different alternatives to maximize earning per share and shareholders' wealth. ❖ Estimate working capital requirement ❖ Plan capital structure of business

Theory 20% Problem 80%

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	1	1	1	1	3	3	1	1	1	1
CO2	3	2	1	1	1	1	3	2	1	1	1	1
CO3	3	2	2	1	1	1	3	2	1	1	1	1

Strongly Correlating(S) - 3 marks
Moderately Correlating (M) - 2 marks
Weakly Correlating (W) - 1 mark
No Correlation (N) - 0 mark

Course Code & Title	19PC207 CC-VI Computational Indirect Tax and GST Lab		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts of Indirect Tax 2. Remember application of various indirect law provisions 3. Apply knowledge of filing returns in GST		

UNIT	Content	No. of Hours
I	Basic Laws of customs Law – Territorial waters – high seas –Types of custom duties – Basic counter veiling and Anti – Dumping Duty – safeguard duty – valuation , Customs and procedures – Import export procedures – Baggage Exemptions.	10
II	Central Excise Law in brief -Goods Excisable goods, Manufacture and manufacturer valuation, CENVAT, Basic procedures of Export SSI, Job works.	15
III	Goods and Service Tax – Meaning –Definition –Benefits – Constitutional Provisions – Types –CGST– SGST – IGST – UGST- Supply under GST– Concept – Time of Supply– Types– Composite– Mixed – Basis of Charge – Levy and Collection.Exemption from GST – Definition – Power of Grant Exemption – Exempted Goods and Services – Composition Levy	18
IV	Valuation of Supply-Tax Invoice-Debit and credit, Notes-E-Way Bill-Input Tax Credit Meaning-Eligibility and Conditions-ITC Availability andUtilization –Tax Liability.	18
V	GST Registration – Composition Scheme– GST Return – Types– Payment of tax including Reverse Charge– Recent outlook.	17
Reference	<ul style="list-style-type: none"> ❖ Harshad.C.Chowdhry Central Excise & Customs. Ashoda publications ❖ Vinod.K.Singhania. Indirect Taxes- Law and practice. Taxman publication. ❖ V.Balachandram Indirect Taxes New Delhi. Sultan chand Sons. Web reference: www.gst.gov.in www.icai.org	

Course Outcomes	On completion of the course, students should be able to <ul style="list-style-type: none">❖ Utilize the cognitive and technical skills to generate critical and creative ideas relating to indirect tax.❖ Plan an Idea on the policy basis and legislative scheme of India's goods and services tax❖ Create technical skills to examine legislative scheme, its application to commercial transactions.❖ Rate the advantages of GST to the nation❖ Preparing in GST registration.❖ Compile the recent changes in GST
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6 hours Lab

LIST OF PRACTICALS

Unit – I	Creating Purchase Ledgers for GST in Tally ERP.9 Creating Input CGST, Input SGST, Input IGST Ledger Creating Suppliers Ledger for GST Creating Customer Ledgers for GST Creating GST Tax Ledgers (CGST, SGST, IGST) Creating Expenses and Income Ledgers in GST Invoice
Unit – II	Creating Point of Taxation (POT) Creating Time of Supply of Goods and Services under Forward charge Creating Time of Supply of Goods and Services under Reverse Charge.
Unit – III	Creating Nil-Rated GST sales in Tally ERP 9 Exempted GST Sales in Tally ERP Creating GST Purchases – Nil Rated Exempted GST Purchase in Tally ERP 9 Creating Deemed Export Under GST in Tally ERP 9
Unit – IV	Creating GST E-way Bill Format Creating Multiple Vehicle Number Updation Creating E-way Bill Cancellation and Printing Consolidated E-way Bills Creating GST Input Tax Credit.
Unit – V	To make Reverse Charge System in Tally ERP 9 Generating GSTR-1 Report File GSTR-1 Returns (Filing, Format and Due Dates) File GSTR-2, 3B How to Download filed GSTR – 3B Return under GST Portal FAQ on GST-3B under GST Making Payments Towards GSTR – 3B Challan Reconciliation Reports for GST Payments in Tally RP 9

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	1	1	2	3	3	3	3	3	1	1
CO2	3	2	1	3	2	3	3	2	3	3	1	1
CO3	3	2	2	1	2	2	3	2	2	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC208 CC-VII Banking and Financial Institutions		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts of Banking and Financial Institutions 2. Remember various process and procedures of Institutions 3. Apply knowledge in financial analysis for business		

UNIT	Content	No. of Hours
I	Banking– Definition– Banking system in India –Private-Public- Regional Rural Bank- Central Bank– Functions– Credit Control Measures– Repo Rate– Reverse Repo Rate – Credit Reserve Ratio– Statutory Liquidity Ratio.	15
II	E-Banking– Meaning– Types– Internet Banking– Mobile Banking– Telephone Banking– Risk Management for E Banking– Future Outlook Practical Application of Digital Banking.	18
III	E-Money– Electric Funds Transfer– RTGS– NEFT– Negotiable Instruments – Types– Characteristics – Advances – Types – Asset classification – Provisions – Recent Outlook.	15
IV	Financial Institution – Meaning– Types– Unit Trust of India– Industrial Finance Corporation of India- ICICI – State Finance Corporation – Small Industries Development Bank of India.	15
V	International Financial Institution – Meaning – WTO – IMF– World Bank – Functions – Recent Scenario.	15

Reference	<ul style="list-style-type: none"> ❖ Guruswamy .S, Banking Theory Law and Practice , Vijay Nicole Imprint Pvt. Ltd , Chennai. ❖ Bank and financial Systems- B. Santhanam (Margham Publications) ❖ Banking Law Theory and Practice- S.N. Maheswari (Kalyani Publications) <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://www.mooc-list.com/tags/banking ✓ https://www.mooc-list.com/tags/finance
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Outline banking systems in India ❖ Assess various ratios in banking system ❖ Analyze functions of Digital banking ❖ Predict risk in E banking ❖ Rate various financial institutions available ❖ Create idea on international banking system

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	1	1	1	1	3	3	1	2	2	1
CO2	3	2	1	1	1	1	3	2	2	1	2	1
CO3	3	2	1	1	1	1	3	2	2	2	3	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC209 CC-VIII Security Analysis and Portfolio Management		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts in security analysis and portfolio management 2. Remember various policies, framework and issues in new issues market and risk analysis 3. Apply knowledge in share market analysis for investment		

UNIT	Content	No. of Hours
I	Investment Management – Nature and scope – Objective – Process – Investment media – Security an Non – security forms of investment – gilt edged securities – Sources of investment information – Risks and its types.	15
II	New Issue Market – Methods of issuing – Parties involved in the new issue market - Secondary market – Stock exchange – NSE – BSE – Trading mechanism – Online trading – SEBI guidelines.	18
III	Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow theory – Random Walk Theory – Efficient Market hypothesis.	15
IV	Portfolio Analysis and Management – Portfolio construction – Assessment of Portfolio – Performance and Revision – Security Price movements – Diversification – Markowitz portfolio selection model – Sharpe Single index Model – Capital Asset Pricing Model (CAPM).	15
V	Investment companies in India – Mutual funds Organisation, Constituents – Regulations of mutual funds in India – Types of mutual funds schemes –SEBI and RBI guidelines for mutual funds- Derivatives: options – Forwards – Futures – SWAP – SEBI regulations on Derivative -Trading – Using and Managing Derivatives – Special issues in Derivatives.	15

Reference	<ul style="list-style-type: none"> ❖ Security Analysis and Management, Punithavathypandian, Vikas Publishin House. ❖ Security Analysis and Portfolio Management, Dr.S.Gurusamy, Vijay Nicole Imprints Private Limited. ❖ Investment Management and Portfolio Management, V.K.Bhalla, Sultan Chand and Sons New Delhi. ❖ Security Analysis, Preethi Singh, Himalaya Publishin House. ❖ Investment and Securities in India, V.A.Avandhani <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://www.mooc-list.com/tags/portfolio-management ✓ https://swayam.govin/./280-securityanalysis&portfolio
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Analyse various investment sources in the market ❖ Demonstrate the functions of Stock Exchange ❖ Identify security analysis approach ❖ Plan various portfolio management in investment ❖ Evaluate mutual fund operations ❖ Rate various options in derivatives

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	1	1	1	1	3	3	1	2	1	1
CO2	3	2	1	1	1	1	3	2	2	1	1	1
CO3	3	2	1	1	1	1	3	2	2	2	1	1

- Strongly Correlating (S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

INTERNSHIP PROGRAMME

Description

To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is to be provide world, internship is to provide students with an authentic learning environment for an integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of accounting/ Finance/ Investment/Banking/Insurance/auditing & taxation.

Learning outcome

Through the internship, students are expected

To gain experimental learning

To gain working experience in an actual workplace environment

To work in a team and to collaborate with people with diverse background.

To broaden their social and cultural experience, and to develop their social and cultural values and to prepare for their life-long career.

Duration and Time of internship : 1st May to 31st May

Assessment and Evaluation:

1. Each student should undertake an internship study of the organization for a period of four weeks during the summer vacation at the end of second semester.
2. This study will help the student to have a clear knowledge of what an organization is and the major factors that lead to structuring of the organization and how good an organization structure will enable in achieving the objectives effectively and efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications.
3. Faculty mentor will be assigned for each student by the department
4. The study should cover the following topics:
 - Profile of the organization
 - Mission, objectives and strategies of the organization
 - Organisation design and structure
 - Policies and procedures followed.
 - Products, competitors
 - SWOT analysis of the organization
 - Key result areas of the organization
 - System of accounting followed.
 - Significant factors for success
 - Financial highlights
 - Future plans for growth of the organization
 - Sustainability
5. Students should interact with the faculty mentor and report the progress made.

Course Code & Title	19PC210A OEC Organisational Behaviour		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts in organizational behaviour 2. Remember various concepts in personality, Group behavior, conflict and negotiation 3. Apply knowledge in interpersonal relation in administration		

UNIT	Content	No. of Hours
I	Introduction – concept of organization – characteristics of organization – types of organization – importance of organization – organizational behavior – Definitions Nature and Scope - Evolution of organizational behavior, Hawthorne studies.	15
II	Personality - Meaning and nature – Determinants of personality measurement of personality – Theories of personality – personality facts influencing behavior at work.	15
III	Group behavior – concepts of group – Definition of Group, Characteristics of group – Types of groups – Reasons for formation of groups – Stages of group information – group behavior – Group concesiveness – Factor affecting group concesiveness.	18
IV	Interpersonal Behaviors and influencing relationships – Introduction – Approaches explaining inter personal attraction - Basic principles of inter personal attraction – Developing inter personal relational ships – Different ways of influencing behavior.	15
V	Conflict and Negotiation – Meaning and Definition of Conflict – Conflict process – Functional and Dys functional conflict – Levels of conflict – inter group conflict – conflict resolution strategies – Negotiation – Bargaining strategies – The Negotiation process – The issues in negotiations -Emerging trends and changes in organizational behavior – Comparison of Indian and international organizational behavior.	15

Reference	<ul style="list-style-type: none"> ❖ L.M.Prasad, OrganisationalBehaviour, Sultan Chand & Co., Delhi ❖ S.S.Khanka, OrganisationalBehaviourS.Chand& Co. New Delhi ❖ Fred Luthans, OrganisationalBehaviour, McGraw Hill Book Co, New Delhi ❖ Stephen P.Robbins, OrganisationalBehaviour, Prentice Hall of India , New Delhi ❖ Keith Davis, Human Behaviour at Work, McGraw Hill Book Co., New Delhi ❖ Judith R.Gordon, A Diagonistic Approach to OrganisationalBehaviour, Allyn and Bacon <p>✓ https://www.mooc-list.com/tags/organisational-behaviour</p>
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Outline organizational Nature, scope and types ❖ Analyse individual personality and its determinants ❖ Discuss group behavior and factors influencing group behavior ❖ Identify interpersonal relationship ❖ Critique various conflicts and negotiations ❖ Plan various bargaining techniques.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	1	1	1	1	3	3	2	2	1	1
CO2	2	2	1	1	1	1	3	2	1	1	1	1
CO3	3	2	1	1	1	1	3	1	2	2	1	1

Strongly Correlating (S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC210B OEC Accounting for managerial decision		
Class	I M.Com	Semester	II
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts in accounting 2. Remember various process in cost and management accounting 3. Apply knowledge in planning, execution and maintenance of accounting.		

UNIT	Content	No. of Hours
I	Introduction – Accounting concepts and conventions – Final Accounts – Financial statement Analysis and interpretation.	10
II	Budgeting and budgetary control – Meaning – Definition – Essentials of Budgetary control – Various types of budgets – Sales, Production , cost of production, Purchase and Flexible Budgets – Cash Budget.	17
III	Ratio Analysis - Meaning – Advantages of Ratio Analysis – Classification of Ratios – Profitability ratios – Turnover ratios – Long Term Financial position.	17
IV	Standard costing and variance analysis (Material and Labour only) Advantages and Limitations of Standard costing.	17
V	Marginal costing – Application of marginal costing technique to business decision.	17
Reference	❖ Financial Accounting and Analysis S.P.Jain and Narang, Kalyani Publishers, New Delhi ❖ Management Accounting S.N. Maheswari, Sultan chand& Co Ltd., New Delhi Advanced Accounting S.N. Maheswari, Sultan chand& Co Ltd., New Delhi Web reference ✓ https://www.mooc-list.com/tags/costandmanagement-accounting	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Outline organizational Nature, scope and types ❖ Analyse individual personality and its determinants ❖ Discuss group behavior and factors influencing group behavior ❖ Identify interpersonal relationship ❖ Critique various conflicts and negotiations ❖ Plan various bargaining techniques.
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Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	3	1	2	1	1
CO2	3	3	1	1	1	1	3	2	1	1	1	1
CO3	3	2	1	1	1	1	3	2	2	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC311 CCIX Advanced corporate Accounting		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts in accounting 2. Remember various process in corporate accounting 3. Apply knowledge in capital formation of a business		

UNIT	Content	No. of Hours
I	Valuation of goodwill and shares - concepts and methods of valuation.	15
II	Amalgamation by merger and Amalgamation by purchases – External reconstruction of companies.	18
III	Holding company Accounts (including intercompany holdings) – Bank Accounts New format NPA –Classification of investments.	18
IV	Insurance company Accounts (New Format) – Double account system.	18
V	Inflation Accounting - Human resources Accounting – Responsibility Accounting – Social Accounting.	15
Reference	<ul style="list-style-type: none"> ❖ M.C Shukla, T.S. Grewall&S.C.Gupta – Advanced Accountancy –II ❖ S.P.Jain and K.L.Narang – Advanced Accountancy ❖ Dr.R. Palaniappan&DR.N.Hariharan Corporate accounting , Vijay Nicole Imprints Pvt Ltd., ❖ R.L.Gupta and M.L.RadhaSwamy – Advanced Accountancy ❖ Mukherjee and Hanif – Modern Accountancy ❖ Reddy and Murthy – Advanced Accounts <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://www.mooc-list.com/tags/financial-accounting 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Revise valuation of goodwill and shares ❖ Compare Amalgamation by merger and External reconstruction ❖ compute holding company accounts ❖ Predict NPA and recovery ❖ Use mandatory accounting standards.
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Theory 20% problem 80%

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	3	2	2	1	1
CO2	3	3	2	1	1	1	3	2	2	2	3	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC312 CCX Research methodology		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various process in research 2. Remember How to proceed an research 3. Apply knowledge in collection of samples, findings and report preparation.		

UNIT	Content	No. of Hours
I	Meaning - Types of Research – Stages in scientific research process – Identification and selection of research problem – Review of Literature – Formulation of Hypothesis, Formulation of Research Design.	10
II	Primary and secondary methods of data collection – Qualitative methods of data collection – Observation method- Content analysis, focus group method , attitude measurement . Scaling – types of measurement scale attitude classification of scales, measurement error, criteria for good measurement. Questionnaire Designing – Criteria, type’s questionnaire design procedure.	16
III	Sampling concepts, sampling errors, sampling design, and sampling methods. Data analysis and interpretation – Descriptive analysis – Statistical inference – Estimation and Hypothesis testing, t test, f test, and Z test. ANNOVA CHI SQUARE and factor analysis.	16
IV	Research Report – Meaning and importance of research – report writing – Essentials of good Research report / Structure layout of research report, Types of Reseach report – Steps in research report writing, Footnotes and Bibliography, Referencs and Citation methods. APA (American psychological Association) MLA (Modern Language Association).	18

V	Ethics in research – Ethical norms and Ethical issues in research – Plagiarism – Plagiarismchecker X – features – Enhanced compatibility – Availability.	18
Reference	<ul style="list-style-type: none"> ❖ Kothari C.K. Research methodology ❖ Saravanavel P.P Research methodology KitabMahal Distributors ❖ Srivastava T.N &ShailajaRego Business Research methodology Tata McGraw Hill Education Private limited <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://www.mooc-list.com/tags/research-methods 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ provide an understanding of research and research process ❖ acquaint students with problem identification for research and develop research design ❖ familiarize students with the techniques of data collection, analysis of data and interpretation. ❖ set out the main elements of a potential research, instrument for testing the hypotheses, including a critical and comparative analysis of the proposed theory ❖ set out limits and implications of a research study in preliminary form ❖ prepare a mini dissertation research project. 	

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	3	2	2	1	1
CO2	3	2	2	1	1	1	3	3	2	1	1	1
CO3	3	2	2	1	1	1	3	3	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC313A ECC-II Advanced Business statistics and Practical Lab		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various statistical tools 2. Remember basic estimation and analysis on economic data 3. Apply knowledge in statistics through software package.		

UNIT	Content	No. of Hours
I	Basic statistical concept– Basic theoretical knowledge on Foundation for stactical computing – MATLAB – SAS Statistical Analysis software – Graph pad Prism –Minitab- Measures of central tendency – Correlation – Regression.	15
II	Elementary probability theories – Axiomatic approach – subjective probability – Marginal and conditional probability – Baye’stheorem . Binomial, poison and Normal distributions.	16
III	Sampling – Simple and Systematic and Stratified Random sampling techniques – Standard error, Test of significance – Large and small sample tests – students’ S test ‘t’ distribution ‘Z’ Distribution Test for the significance.	16
IV	Chi square test for variance, goodness of fit and Independent of attributes, F test for equality of two variances – Statistical estimation – point and interval estimation – confidence level for mean proportion and variation – Testing of hypotheses.	16
V	Practical on SPSS – Data view – Variable view- procedure to open a file in spss and enter the data – measures of central tendency in SPSS – Mean –Median –Mode- Measures of Dispersion – Range – Standard deviation – t- test- Chi –square test- Simple correlation and simple regression. Basic idea on R Foundation for stactical computing – MATLAB – SAS Statistical Analysis software – Graph pad Prism –Minitab.	15

Reference	<p>Reference</p> <ul style="list-style-type: none"> ❖ Statistical Methods by S.P.Gupta, Sultan Chand & Sons ❖ Business Statistics P.A.Navnitham, Jai Publishers ❖ Applied Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/4924-probabilityand-statistics
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Revise statistical concepts and analytical tools in statistics ❖ Utilize basic statistical estimation and analysis on business and economic data. ❖ Demonstrate sampling techniques ❖ Apply various tests and finding their significance ❖ Analyze business and statistical data with statistical software ❖ Demonstrate capabilities as problem solving, critical thinking and communication skills related to statistics ❖ compare various latest statistical tools.

6 hours Lab

LIST OF PRACTICALS

- ❖ To Preparation of Correlation Test by using SPSS Package
- ❖ To Preparation of Linear Regression test by using SPSS Package
- ❖ To Preparation of Chi-square test Analysis by using SPSS Package
- ❖ To Preparation of t-test analysis by using SPSS Package
- ❖ To Preparation of One Way ANOVA and Two Way ANOVA by using SPSS Package
- ❖ To Editing and Modifying data
- ❖ To Preparation of Graphics i.e., Bar Chart, Histograms, Scatter Plots, etc.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	3	2	2	1	1
CO2	3	3	2	2	1	1	3	2	1	2	2	1
CO3	3	3	2	2	1	1	3	2	2	2	2	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC313B ECC II Advertising and sales promotion		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various process in Advetising 2. Remember how to plan media 3. Apply knowledge in advertising for sales promotion		

UNIT	Content	No. of Hours
I	Communication Basics: Role of communication; Communication process and flows; Planning the promotion mix; Advertising : Nature and importance; Advertising and the economy; Advertising and publicity; Advertising management process – an overview; Determining target audience; Advertising objectives and positioning decisions; Advertising budget decision.	15
II	Message Decision : Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising.	16
III	Media Planning: Types of media and their merits and limitations; Advertising through the internet; Media selection; Media scheduling.	16
IV	Organization of Advertising Operations : In-house vs. advertising agency arrangements; Managing advertising agency relations; Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques.	16
V	Ethical and legal aspects of selling- Sales promotion strengths and Limitations of sales promotion, Difference between sales promotion and advertisement. Organising sales promotion campaigns	15

Reference	<ul style="list-style-type: none"> ❖ Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, ❖ Prentice Hall of India, New Delhi. ❖ Belch. George and Michael Belch, Advertising and Promotion : An Integrated ❖ Marketing Communications Perspective 6th Ed., McGraw Hill, 2004. ❖ Mandell, Maurice, Advertising, Prentice- Hall of India, New Delhi. ❖ Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, Sales <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/3984-advertisingand-publicrelation
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Extensive understanding of Communication process and Advertising ❖ To Insight into Advertising Copy. ❖ To organize advertisement Campaign. ❖ To Evaluate Media Planning. ❖ To Discuss Legal aspect of selling.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	2	2	2	1	1
CO2	3	3	2	1	1	1	3	2	2	2	1	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC314 CCXI International Finance and Institutions		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts of international finance and institutions 2. Remember Balance of Payment and Transaction exposure 3. Apply knowledge in foreign exchange		

UNIT	Content	No. of Hours
I	Scope of international finance, global links, objectives of MNCs, Distinguishing features of international finance, International business activities, trends of FDI in India, international business, field of international business.	15
II	International monetary system – Gold standard, Price specie flow mechanism, Decline of the gold standard, the inter war years, The Bretton wood system, the flexible exchange rate regime, alternative exchange rate system, Evaluation of floating rates, Classification of currency arrangements, the European monetary system.	16
III	The world Bank Economic reform programmes, IMF, Financial policies of IMF its supported programmes – Asian Development Bank – Introduction to BRICS. Introduction to GATT agreement, Introduction to transnational monetary agreement and bailouts etc.,	16
IV	Foreign exchange market – Information and communication systems, functions of the foreign exchange market, the foreign exchange rates, arbitrage, foreign exchange market, spot market cross rate of exchange, Bid-Ask spreads, forward market, Interest arbitrage ,covered interest arbitrage and interest parity theory.	16
V	Transaction Exposure – Measurement of transaction exposure, transaction exposure based on currency variability, managing transaction exposure, Hedging, Risk management products, currency correlation and variability as hedging tools, currency volatility over time.	15

Reference	<ul style="list-style-type: none"> ❖ Madhuvij (2011) International Financial Management Excel Books ❖ Bhalla International financial management Anmol publication ❖ Apte P.G International financial management Tata Mcgraw ❖ Madura International Financial Management Vikas Publication <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/3500-international-finance-management
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Understand various concepts of international finance and international financial institutions ❖ Insight into functioning of various types of exposures ❖ Utilise into functioning of forex rate determination theories ❖ Identify Balance of Payment ❖ Evaluate transaction Exposure ❖ Utilise into functioning of forex rate determination theories.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	3	2	2	1	1
CO2	3	2	2	2	1	1	3	3	2	2	2	1
CO3	3	2	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC315A ECC III Corporate Reporting Practices		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand various concepts of Accounting and Reporting 2. Remember Financial performances 3. Apply knowledge in corporate disclosures		

UNIT	Content	No. of Hours
I	Conceptual framework of Accounting and Reporting (12 classes) Deductive and Inductive Approach in Theory Formulation Critical theory of Accounting, Normative and positive theory of Accounting Income and Balance Sheet concepts for financial reporting Limitations of Accounting Reports GAAP and IFRS Accounting standards in India – Procedure for Issue, Compliance and status Ethical consideration facing the accountants Harmonisation of Accounting standards.	15
II	Developments in Accounting policies (12 Classes) Valuation of inventories (AS-2) Measurement and Reporting of revenues, expenses (AS-9) Accounting for Investments (AS-13) Valuation and Revaluation of asset and liabilities.	16
III	Corporate Accounting (12 Classes) Corporate Reporting Objectives, Role of Reporting in economic Development Financial Reporting of Interest in Joint Ventures (AS-27) Reporting of Financial Performances – Cash flow Statements (AS-3).	16
IV	Segment Reporting (AS17) Accounting for Earning per share (AS-20) Periodic and Interim Financial Reporting (AS-25) Recent developments in financial reportinge-financial reporting, sustainability Reporting International Dimensions of Reporting- Factors and Status.	16
V	Corporate Disclosure: Purpose, Type of Disclosure, Fair Disclosure and its objectives Determinants of the extent of Disclosure of Accounting Policies (AS-18) Related Party Disclosure (AS-18) Voluntary Disclosure Theory Environmental	15

	and social Disclosure.	
Reference	<ul style="list-style-type: none"> ❖ Das Gupta N. Accounting standard Indian & International (Sultan Chand N.Delhi 2000) ❖ ICIA'S Relevant Publication www.icaai.org ❖ Porwal L.S Accounting Theory and Introduction TMG New Delhi 2001 <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/4282-financial-management 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ acquaint with the knowledge of recent changes in financial accounting and reporting practices ❖ Demonstrate accounting polices 	

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	3	2	2	1	1
CO2	3	2	2	1	1	1	3	3	2	1	1	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC315B ECC III Consumer Behaviour		
Class	I M.Com	Semester	III
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand group behavior and consumer behaviour 2. Remember determinants of marketing research 3. Apply knowledge in Marketing research		

UNIT	Content	No. of Hours
I	Consumer Behaviour : Importance and nature of consumer behaviour; Types of consumers and their role; Consumer buying process and determinants; Changing profile of Indian consumers.	15
II	Individual Differences in Consumers: Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.	16
III	External determinants of Consumer Behaviour : Family and its influence on consumer buying behaviour; Group and their influences; Social class; Culture and sub-culture.	15
IV	Models of consumer behaviour; Business buying behaviour.	16
V	Cross-cultural dimensions of consumer behaviour; Consumer research – complexities and issues.	16
Reference	<ul style="list-style-type: none"> ❖ Schiffman, L.G. and L.L.Kanuk, Consumer Behaviour, Pearson, Ltd., New Delhi, 2007. ❖ Engel, J.F., Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning, 2007. ❖ Peter, J. Paul, and Jerry C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill, 2007. ❖ Assael, H., Consumer Behaviour and Marketing Action; Cengage Learning, 2004. ❖ Hawkins Dell., Roger J. Best, Kenneth A. Conej, Consumer Behaviour: Building Marketing Strategy, 2003 <p>Web reference</p> <p>https://swayamgovt.in/course/3578-consumerbehaviour</p>	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Understand of consumer behaviour ❖ Insight determinants of marketing decision ❖ Identify group behaviour ❖ Evaluate Models of consumer behaviour ❖ Discuss Consumer research.
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Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	3	2	2	1	1
CO2	3	2	2	1	1	1	3	3	2	1	1	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC416 CC XII Agricultural and Rural marketing		
Class	I M.Com	Semester	IV
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand group behavior and consumer behaviour 2. Remember determinants of marketing research 3. Apply knowledge in Marketing research		

UNIT	Content	No. of Hours
I	Concept and scope of rural market, Rural development as a core area – Rural markets Characteristics - Environment factors affecting rural markets.	15
II	Rural consumer behaviour, Rural Consumer Vs Urban Consumer a comparison, Relevance of marketing mix for rural market/ Consumers, Problems in rural Market.	15
III	Segmentation, Targeting and positioning for rural market, Market forces, Components of different product strategies, Pricing strategies, Promotional strategies and distribution strategies for rural consumers.	16
IV	Understanding agricultural markets, Nature and scope, Objectives of agricultural marketing, Challenges in Agricultural marketing – Agricultural marketing and its economic importance, Agricultural produces and their market.	16
V	Export potential for agricultural products, Major of Government and Non Government Agencies in the development of Rural and Agricultural, sector strategies for seed, Fertilizers, Pesticides, and Farm Equipment – Demand for agricultural products around the world.	16

Reference	<ul style="list-style-type: none"> ❖ Badi&Badi: Rural Marketing ❖ Mamoria, C.B &Badri Vishal ; Rural Marketing ❖ Arora, R.C ; Integrated rural Development ❖ T.P.Gopaldaswamy ; Rural Marketing <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/3952-Indian-agricultural-andruraldevelopment
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ enlighten the knowledge about rural marketing. ❖ create expert knowledge on rural consumer behavior. ❖ Evaluate Segmentation and Targeting of rural market. ❖ analyze export potential for rural market. ❖ evaluate demand for agricultural products around the world

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	2	2	2	1	1
CO2	3	3	2	1	1	1	3	2	2	1	1	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC417 CC XIII Corporate Ethics		
Class	I M.Com	Semester	IV
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand concepts of ethical issues 2. Remember determinants of ethics in business, people, market and society 3. Apply knowledge in ethical issues in business		

UNIT	Content	No. of Hours
I	Introduction to business Ethics – Definition – meaning nature and objectives of ethics; meaning and nature of business ethics; Factors affecting business ethics – Ethical Organization – Characteristics of an ethical organization ; Corporate Moral Excellence – Corporate Citizenship -Theories of Ethics – utilitarian, Separatist and integrative view of ethics; Stage of ethical consciousness in business; Relationship between law and moral standards.	15
II	Ethical issues in human Resource Management – The principle of ethical Hiring – Equality of opportunity – ethics and remuneration – ethics in retirement Ethical issues in operation and purchase Management – Quality Control; Ethical problems and dilemmas in operations Management ; Role of purchase Manager – Code of ethics for purchase ; Ethical issues in Global buyer – Supplier relationships.	16
III	Ethical issues in Marketing Strategy – Ethical issues in marketing Mix – product – price – promotion – place – process – people – physical evidence; Ethical issues and Consumerism – consumer protection – Consumer Welfare – Consumer delight – consumer rights.	15
IV	Ethical issues in Finance – ethical issues in mergers and acquisitions – hostile takeovers – insider Trading – money laundering; Ethical issues in Accounting professional conduct of accountants; Ethics and financial statements – fictitious	16

	revenues – Fraudulent timing differences – Concealed Liabilities and expenses – fraudulent disclosures and omissions – fraudulent valuation of assets – ethical auditing.	
V	Corporate Social Responsibility (CSR) Meaning – Definition – Methods – Evaluation; Internal Stakeholders – Shareholders – employees – management; External Stakeholders – Consumers – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management.	15
Reference	<ul style="list-style-type: none"> ❖ Business Ethics and Corporate Governance, (2003), ICAI Center for Management Research, Hyderabad ❖ 1.Ethics and the conduct of Business, John R Boatright,(2005), pearson education Singapore Pvt Ltd., Indian Branch Delhi ❖ Managerial Ethics and Social issues, .Fr. Cyriac k, (1998),XLRI, Jamshedpur ❖ SJ Basic Managerial skills for all, Fr.McGrath, (1989),prentice Hall of India, New Delhi. ❖ Business, Society and Environment, Fr.McGrath, (1989), Tata McGraw – Hill Ltd, New Delhi. <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/3582-businessethics 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ To promote understanding of importance, for business and the community of ethical conduct. ❖ To provide the skills with which to recognize and resolve ethical issues in business. ❖ To enhance awareness and critical self-examination of one’s own values. ❖ To evaluate the relevance of personal values in the business and in workplace. setting ❖ To analyze ethical issues in marketing. ❖ To plan ethical issues in finance. 	

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	2	2	2	1	1
CO2	3	3	2	1	1	1	3	2	2	1	1	1
CO3	3	3	2	1	1	1	3	2	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC418 CC XIV Human Resources Management		
Class	I M.Com	Semester	IV
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand concepts of Human Resources management 2. Remember training methods and compensation packages 3. Apply knowledge in Industrial relation		

UNIT	Content	No. of Hours
I	Human Resource Management –Concepts- Role - Objectives – Functions – Distinction between HRM and Personnel management - Trend in HRm practices – Personnel Audit – Human Resource Information System – needs and benefits.	16
II	Man power planning – Characteristics - need – Job Analysis – Job Description – Job Specification – Job Design – Job Evaluation methods – Methods – Merits and Demerits – Job Enrichment – Job Enlargement – Re Engineering – Recruitment – Sources – Selection Procedure – placement and Induction.	16
III	Training – Meaning – Need- selection of Trainees – Methods of Training – Evaluation of Training – Management Development Methods – Promotion Types – succession planning.	16
IV	Compensation - Wage and salary administration – Incentives and fringe benefits – Morale and productivity – Performance appraisal – purpose – factors affecting performance appraisal – Performance appraisal techniques – Limitations.	15
V	Industrial relation in India – Health, safety, welfare and social security - workers’ participation in Management – Importance and Implication of Labour legislations – Employee health auditing – Future of HRM function.	15

Reference	<ul style="list-style-type: none"> ❖ PravinDurai, Human Resource Management 2nd Edition, Pearson Education, New Delhi ❖ Dr. Ashwathappa, Human Resource Management McGraw Hill Education (India)Pvt Limited New Delhi. ❖ Edwin Philip, Personnel Management – Tata McGraw hill Delhi. ❖ Dale Yoder & Paul D. Staudohar, Personnel Management , Prentice Hall. <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayamgovt.in/course/4487-humanresouce-management
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ Identify Role and functions of Human Resources management. ❖ To Compare Human Resources Management and Personnel management. ❖ To analyze man power planning. ❖ To evaluate various training programmes. ❖ To discuss various compensation Packages available. ❖ To predict health, safety and security of workers.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	2	2	1	1	1	3	2	2	2	1	1
CO2	3	2	1	1	1	1	3	3	2	2	1	1
CO3	3	2	2	2	1	1	3	3	2	2	2	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC419A ECC IV E-Commerce Lab		
Class	I M.Com	Semester	IV
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand concepts of E-commerce 2. Remember e-marketing, and M-commerce 3. Apply knowledge in e-payments and e-crm		

UNIT	Content	No. of Hours
I	E –Commerce Introduction to e-commerce, E-trade, E-Business, E-market- A paradigm shift – technology convergence – advantages of e-commerce – business model – E business models (Lab).	10
II	E-marketing – Introduction to E-marketing – E-marketing channels – E-marketing mix – Salesmanship – advertising on Network – EDI Architecture and paperless trading(Lab).	18
III	E-Payment systems – Introduction to E- Payment systems – Types of E-payment systems – components of and effective E-Payment systems.	18
IV	E-CRM concept and definitions, features, Goals of E-CRM, Business framework , Three phases of E-CRM, Types of E-CRM – Functional components of E-RCM –Strategies for E-CRM, Solutions – Internet security risk – Hacking – Crptology – Encryption – Digital Signature.	18
V	M.Commerce – Meaning – Characteristics, advantages and disadvantages – Mobile commerce – infrastructure – wireless – Standards, applications.	14

Reference	<ul style="list-style-type: none"> ❖ Rayudu, C.S (2004). E- Commerce. (2012 ed.). Himalaya Publishing House ❖ Murthy, C.S.V (2002). E-Commerce – Concepts ,models Strategies (2012 ed.). Himalaya Publishing House ❖ Schneider, G.P (2004). Electronic Commerce. (4th ed.). Thomson Course Technology. <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://ecommerceguide.com
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ provide exposure to the students about information technology, networks and internet. ❖ provide them with the fundamental knowledge of the use of computers in business. ❖ analyse the concepts of e- commerce. ❖ identify the methodology for on line business dealing, using e-commerce infrastructure.

6 hours Lab

E-COMMERCE LIST OF PRACTICALS

Unit – I	E-Business Models <ul style="list-style-type: none"> ❖ Business to Business (B2B) ❖ Business to consumer (B2C) ❖ Consumer to Consumer (C2C) ❖ Consumer to Business (C2B) ❖ Business to Government (B2G) ❖ Government to Business (G2B) ❖ Government to Business (G2C) ❖ Create Website Deign above the models ❖ Create Website Implementation.
Unit – II	EDI - ARCHITECTURE AND PAPERLESS TRADING <ul style="list-style-type: none"> ❖ T creation of Invoice ❖ To create Purchase Order ❖ To creation Shipping Requests ❖ To creation acknowledgement ❖ To creation Business Correspondence Letter ❖ To Create Bill of Lading ❖ To create Financial Information Letters ❖ To create Postal mail, Fax and email.
Unit – III	E-commerce Payment Systems <ul style="list-style-type: none"> ❖ Credit card ❖ Debit Card ❖ Smart Card ❖ E-Money ❖ Electronic Fund Transfer (EFT)
Unit – IV	E-CRM Method <ul style="list-style-type: none"> ❖ To make Customer Relationship by using E-CRM Method.
Unit – V	M-Commerce <ul style="list-style-type: none"> ❖ Working Knowledge of Mobile Banking ❖ Working Knowledge of Booking Railway Tickets by Using IRCTC app ❖ Working Knowledge of Payment by Using Paymt app ❖ Working Knowledge of buying by using amazon, e-bay, Wal-Mart, Qapp, NM, CVS apps etc.

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	2	2	2	1	1
CO2	3	3	2	2	1	1	3	2	2	2	2	1
CO3	3	3	2	1	2	1	3	2	1	2	2	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC419B ECC IV Training and Development		
Class	I M.Com	Semester	IV
Cognitive Level	K – 1(Remember) K – 2(Understand) K – 3(Apply)		
Course Objectives	The Course aims to 1. Make Understand concepts of Learning, training and development 2. Remember training methods needs and evaluation 3. Apply knowledge of training		

UNIT	Content	No. of Hours
I	Conceptual Framework: The functions of training, relationship of training to organizational individual goals, Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer.	15
II	Training and Learning: The learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training. Training needs, Developing training materials.	16
III	Training Needs Assessment and Curriculum Development: Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organizational.	15
IV	Training Methods: Three Stages of training (Preparatory, implementation and followup stage), On the job and off-the job methods,, experiential versus non-experiential methods.	16
V	Evaluation of Training and Development, and Emerging Pattern: Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Two Indian case studies to be discussed	15

	in the class.	
Reference	<ul style="list-style-type: none"> ❖ Prior John, Handbook of Training and Development Jaico, Publishing House, ❖ Donald F. Michalak and Edwin G. Yager, Making the Training Process Work, Harper and Row, New York, 1979. ❖ Jack J. Phillips, Handbook of Training Evaluation and Measurement Methods, 3 rd Edition, Houston, Gulf Publishing Co., 1997. ❖ Lynton R, Pareek, U, Training for Development, 2nd Edition, New Delhi, Vistaar, <p>Web reference</p> <ul style="list-style-type: none"> ✓ https://swayam.gov.in 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ❖ To familiarize basic concepts and principles of training and Development ❖ To evaluate training and learning needs ❖ To Identify Training needs and Assessment ❖ To Discuss Training criteria ❖ To Evaluate Emerging pattern in training and development 	

Mapping of Cos with POs & PSOs:

CO/PO	PO						PSO					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
CO1	3	3	2	1	1	1	3	3	2	2	1	1
CO2	3	3	1	1	1	1	3	3	2	1	1	1
CO3	3	3	2	1	1	1	3	3	1	2	1	1

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	19PC420 CCXV Project work		
Class	I M.Com	Semester	IV

Guidelines relating to Project Work (Report 75 marks + Viva-Voce 25 marks) for

Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.

- Language of Project Report and Viva-Voce Examination may be English . The Project Report must be typed and bounded.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as “Absent” in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.
- Marking Scheme for Project Report and Viva-Voce Examination:

Project Report (75 marks)

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 10 marks

Chapter 3: Presentation, Analysis & Findings -- 35 marks

Chapter 4: Conclusion & Recommendations -- 20 marks

Viva-Voce (25marks)

In course of Viva-Voce Examination, the question may be asked in the following areas:

Importance / relevance of the Study, Objective of the Study, Methodology of the Study /

Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study -- 10 marks

Overall Impression (including Communication Skill) -- 5 marks