

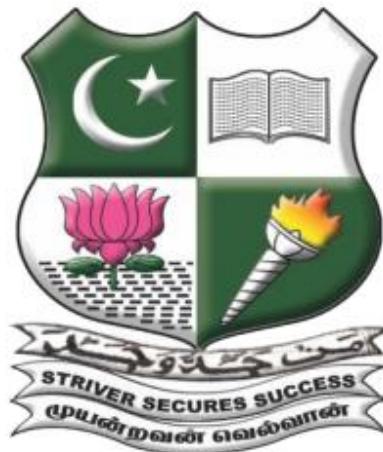
MAZHARUL ULOOM COLLEGE (AUTONOMOUS)

(Established & Managed by The Ambur Muslim Educational Society)

Accredited by NAAC with Grade "A" CGPA 3.23 in Cycle 3

Affiliated to Thiruvalluvar University, Vellore

Ambur 635802 (Tirupattur District)



COURSE STRUCTURE & SYLLABUS

**(For the students admitted from the year
2025-26 onwards)**

Programme: M.Com. (General)

CONTENTS

- i. PO and PSO Description
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- iii. Methods of Evaluation & Methods of Assessment
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M.Com (Commerce)

Programme Objectives:

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

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

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION

Duration: PG - Two Years

Programme Outcomes (POs)	
PO Code	Programme Outcome Statement
PO1	<u>Problem Solving and Decision-Making</u> Apply management theories and human resource practices to analyze and solve complex business problems using critical thinking, data-driven decision-making, and a global outlook.
PO2	<u>Ethical and Legal Reasoning</u> Incorporate ethical, legal, and moral principles into personal and professional conduct to ensure responsible and sustainable business practices.
PO3	<u>Communication and Interpersonal Skills</u> Develop effective communication, managerial, and interpersonal skills to collaborate with diverse stakeholders in organizational settings.
PO4	<u>Leadership and Team Management</u> Demonstrate leadership and team management abilities by planning, coordinating, and motivating teams to achieve organizational goals.
PO5	<u>Employability and Entrepreneurial Skills</u> Integrate modern business and digital practices to enhance employability, foster innovation, and develop an entrepreneurial mindset in dynamic business environments.
PO6	<u>Social Responsibility and Sustainability</u>

	Apply professional values to promote inclusive growth, sustainability, and meaningful contributions to societal development.
PO7	<u>Global and Multicultural Competence</u> Demonstrate awareness of global trends, cultural diversity, and international business practices to work effectively in cross-cultural and global contexts.
Programme Specific Outcomes (PSOs)	
PSO Code	Programme Specific Outcome Statement
PSO1	<u>Professional Readiness and Employability</u> Equip students with interpersonal, analytical, and collaborative skills to succeed in multicultural and professional environments.
PSO2	<u>Entrepreneurial Competence</u> Foster entrepreneurial thinking and decision-making abilities to innovate and launch successful startups or business ventures.
PSO3	<u>Research and Strategic Development</u> Enhance research aptitude and analytical skills to design ethical, data-driven, and legally compliant strategies across business domains including finance, marketing, HR, and entrepreneurship.
PSO4	<u>Business Competency and Ethics</u> Produce adaptable, innovative, and ethically responsible commerce professionals capable of navigating and excelling in evolving business landscapes.
PSO5	<u>Social Engagement and Collaboration</u> Encourage active engagement with society through collaboration with stakeholders, supporting inclusive and sustainable community development.

METHODS OF EVALUATION		
Internal Evaluation	Assignments / Snap Test / Quiz	25 Marks
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

METHODS OF ASSESSMENT

Level	Definition
K1: Remembering	<ul style="list-style-type: none"> • The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
K2: Understanding	<ul style="list-style-type: none"> • Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
K3: Application	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
K4: Analyse	<ul style="list-style-type: none"> • Analysing the question is one that asks the students to breakdown something in to its component parts. • Analysing requires students to identify reasons causes or motives and reach conclusions or generalizations.
K5: Evaluate	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
K6: Create	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills

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

MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)						Mean Score of PSOs
	PO1	PO2	PO3	PO4	PO5	
PSO1	3	3	3	3	3	3
PSO2	3	3	3	3	3	3
PSO3	3	3	3	3	3	3
PSO4	3	3	3	3	3	3
PSO5	3	3	3	3	3	3
Mean Overall Score						3
Correlation						HIGH

Level of Correlation between PO's and PSO's

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

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General) First Year

M. COM									
	Course Code	Part	Course Category	Course Title	Hours per Week	Credit	Marks CIA - ESE	Total	
Semester I	25MCM11	Part I	Core I	Business Finance	7	5	25	75	100
	25MCM12		Core II	Digital Marketing	7	5	25	75	100
	25MCM13		Core III	Banking and Insurance	6	4	25	75	100
	25MECM14A		Elective - I	IA-Security Analysis and Portfolio Management (or)	5	3	25	75	100
	25MECM14B			IB - Operations Research					
	25MECM15A		Elective - II	A - Labour Laws (or)	5	3	25	75	100
	25MECM15B			II B - Strategic Human Resource Management					
Total					30	20		500	
Semester II	25MCM21	Part I	Core IV	- Strategic Cost Management	6	5	25	75	100
	25MCM22		Core V	- Corporate Accounting	6	5	25	75	100
	25MCM23		Core VI	- Corporate Structure and Compliance	6	4	25	75	100
	25MECM24A		Elective - III	III A - Business Ethics and Corporate Sustainability (or)	3	3	25	75	100
	25MECM24B			III B - Audit and Due Diligence					
	25MECM25A		Elective - IV	IV A - Rural Marketing (or)	3	3	25	75	100
	25MECM25B			IV B - Supply Chain and logistics Management					
	25MSCM26	Part II	Skill Enhancement	Advertising and Media Management	4	2	25	75	100
	25MMO20			MOOC	-	2	25	75	100
	25MHR20			Human Rights	2	2	25	75	100
	Total				30	26		800	

M.Com. (General)

First Year

Core – I

Semester I

BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MCM11	BUSINESS FINANCE		7	-	-	-	5	7	25	75	100

	Learning Objectives
LO1	To Understand business finance concepts and apply time value of money techniques.
LO2	To analyse risk and return, and apply risk management tools.
LO3	To Identify and evaluate startup funding sources and digital platforms.
LO4	To Understand leasing and alternative financing options.
LO5	Apply capital budgeting and risk analysis in multinational settings.

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Business Finance and Time vale of money Business Finance: Meaning, Objectives, Functions, Scope - Time Value of money: Concept, Importance, 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.	21
II	Risk Management and Uncertainty: Meaning – Types, Sources of Risk – Measures of Risk – Measurement of Return- Risk-ret – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management	21

III	Startup Financing (Theory Only): Meaning – Sources – Modes of Startup Financing – Bootstrapping – Angel Investors – Venture Capital Funds – Crowd Funding – Emphasis on Digital Funding Platforms and Regulations in India – Debt Financing – Private Equity – Debt Financing vs. Equity Financing – Focus on Hybrid Instruments for Startups – Introduction to FinTech Lending – Peer-to-Peer (P2P) Lending Models – Role of Incubators and Accelerators (Introductory) – FinTech Ecosystem in India – Overview of Major Players and Emerging Trends – Regulatory Sandbox Initiatives.	21
IV	Leasing (Theory only): Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages to Lessee and Lessor- Leasing – Financial evaluation from the perspective of Lessor and Lessee.(Qualitative discussion)- Emerging Alternative Financing Mechanisms (Brief Overview): Supply Chain Finance (Factoring, Reverse Factoring in digital platforms)- Supply Chain Finance (e.g., Factoring, Reverse Factoring in digital platforms)- Asset-Backed Securities (basic concept)- Introduction to Trade Finance Digitization	21
V	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- Sensitivity Analysis-Scenario analysis- Decision tree approach (Basic Overview)	21

Theory 40%; Problems: 60%

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	CO Statement	Knowledge level
CO 1	Explain finance concepts and apply time value of money techniques.	K1, K2, K3
CO 2	Analyse risk and return and apply risk management strategies.	K2, K3, K4, K5
CO 3	Identify startup financing options and assess FinTech models.	K2, K3, K4

CO 4	Understand leasing and analyse alternative financing methods.	K1, K2, K3, K4
CO 5	Apply capital budgeting techniques and risk analysis for MNCs.	K3, K4, K5, K6

Text Book(s):

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

Reference Book(s):

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

Web Resource(s):

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	PS O1	PS O2	PS O3	PS O4	PS O5	Total	
CO1	3	1	2	2	3	2	2	2	2	3	3	2	27	2.25
CO2	3	2	2	2	3	3	2	3	2	3	3	2	30	2.5
CO3	3	2	2	1	3	2	2	2	3	3	2	2	27	2.25
CO4	3	1	2	2	2	2	2	2	2	3	2	2	25	2.08
CO5	3	2	2	2	3	3	3	2	3	3	3	2	31	2.58
	Mean overall score												2.36	
	Correlation												HIGH	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Core – II

Semester I

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
			ClA	External	Total						
25MCM12	DIGITAL MARKETING		7	-	-	-	5	7	25	75	100
	Learning Objectives										
LO1	Grasp the key elements of digital marketing and its tools, relevant for modern business.										
LO2	Implement Search Engine Optimization (SEO) strategies for lead generation.										
LO3	Develop and execute social media marketing campaigns that resonate with target audiences.										
LO4	Use web analytics and testing tools to evaluate and improve campaign performance.										
LO5	Plan and optimize email marketing campaigns using automation and performance metrics.										

Course Units

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Digital Marketing: Definition, Scope, and Key Channels (SEO, PPC, Social Media, Content Marketing)-Digital Marketing Strategy: How to Build a Digital Strategy Aligned with Business Goals-Industry Trends: Mobile Marketing, AI, Automation, Voice Search, Chatbots-Understanding the Customer Journey: Awareness, Consideration, and Decision-Key Digital Tools: Overview of Industry Tools (Google Analytics, SEMrush, Hootsuite)	21
II	Search Engine Optimization (SEO) SEO Fundamentals: On-page SEO, Off-page SEO, Technical SEO-Keyword Research: Tools (Google Keyword Planner, SEMrush, Ahrefs)-On-Page Optimization: Title Tags, Meta Descriptions,	21

	Content Optimization-Off-Page SEO: Link Building, Influencer Outreach, Social Signals.	
III	Social Media Marketing (SMM) Paid Social Media Advertising: Facebook Ads Manager, Instagram Ads, LinkedIn Sponsored Posts-Building Brand Presence: Content Strategy, Engagement, Community Building-Social Media Analytics: Measuring Engagement, Reach, Conversions using Tools (Sprout Social, Hootsuite)-Influencer Marketing: Leveraging Influencers for Campaigns	21
IV	Pay-Per-Click (PPC) and Email Marketing Introduction to PPC Advertising: Google Ads (Search, Display, YouTube Ads)-Campaign Structure: Keywords, Ad Copy, Bidding Strategies, Budgeting -PPC Analytics: Measuring ROI, CTR, CPC, and CPA using Google Ads and Facebook Ads Manager-Email Marketing Essentials: List Building, Segmentation, Campaign Creation-Automation: Using Tools (Mailchimp, HubSpot) for Drip Campaigns	21
V	Web Analytics and Conversion Rate Optimization (CRO) Web Analytics Basics: Google Analytics (Traffic Sources, Bounce Rate, Engagement Metrics)-Goal Tracking: Setting Up and Measuring Conversion Goals-Tools for CRO: Google Optimize, Optimizely, VWO-Data-Driven Decision Making: How to Use Data to Improve Campaign Performance	21

Course Outcomes		
	Upon successful completion of this course, the student will be able to:	
CO No.	CO Statement	Cognitive Level (K- Level)
CO 1	Understand and apply core digital marketing concepts, including SEO, PPC and social media.	K2, K3
CO 2	Implement effective SEO strategies for better online visibility and search ranking.	K3
CO 3	Design and execute social media campaigns tailored to business goals and audience engagement.	K4, K6
CO 4	Leverage data through Google Analytics and A/B testing to optimize marketing efforts.	K4,k5

CO 5	Manage and optimize email marketing campaigns to improve customer retention and ROI.	K3, K5
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Text Book(s) :

1. "Digital Marketing for Dummies" by Ryan Deiss and Russ Henneberry
2. "The Art of SEO" by Eric Enge, Stephan Spencer, and Jessie Stricchiola
3. "Social Media Marketing: A Strategic Approach" by Melissa Barker, Donald I. Barker, Nicholas F. Nazzaro
4. "Email Marketing Rules" by Chad S. White

"Digital Marketing: Strategy, Implementation, and Practice" by Dave Chaffey and Fiona Ellis-Chadwick

Reference Book(s):

1. "SEO 2023: Learn Search Engine Optimization with Smart Internet Marketing Strategies" by Adam Clarke
2. "Content Strategy for the Web" by Kristina Halvorson and Melissa Rach
3. "Jab, Jab, Jab, Right Hook" by Gary Vaynerchuk
4. "Google Ads (AdWords) Workbook" by Jason McDonald

"Building a Story Brand" by Donald Miller

Web reference(s):

1. [Google Analytics Academy](https://analytics.google.com/analytics/academy/)
<https://analytics.google.com/analytics/academy/>
2. [Moz Blog - SEO Resources](https://moz.com/blog) <https://moz.com/blog>
3. [Neil Patel Blog](https://neilpatel.com/blog/) <https://neilpatel.com/blog/>
4. [HubSpot Academy](https://academy.hubspot.com/) <https://academy.hubspot.com/>
5. [Sprout Social Blog](https://sproutsocial.com/insights/) <https://sproutsocial.com/insights/>

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Total	Mean score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	1	2	1	3	2	2	2	2	3	3	2	26	2.17
CO2	3	1	1	1	3	1	2	2	2	3	2	1	22	1.83
CO3	3	2	3	2	3	2	3	3	3	3	3	2	32	2.67
CO4	3	2	2	2	3	2	3	3	3	3	3	2	31	2.58
CO5	3	2	2	2	3	2	2	3	2	3	3	2	29	2.42
	Mean Overall Score												2.38	
	Correlation												High	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Core – III

Semester I

BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MCM13	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100
Learning Objectives											
LO1	To understand the impact of digital transformation on banking services and customer experience.										
LO2	To explore emerging technologies such as blockchain, AI, and RPA in banking operations.										
LO3	To gain insights into the structure and regulation of the Indian insurance market.										
LO4	To examine customer service processes and ethical practices in digital insurance.										
LO5	To examine customer service processes and ethical practices in digital insurance.										

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Banking Banking –Digital Revolution in Banking – Customer Behaviour Shift – Overview of FinTech in Banking – Emerging Financial Disruptors – Digital Banking Ecosystem – Electronic Payment Systems – Electronic Fund Transfer Systems: NEFT, RTGS, IMPS – National Automated Clearing House (NACH) – SWIFT – SFMS – VSAT – UPI and QR Code Payments – Role of NPCI – Introduction to Central Bank Digital Currency (CBDC) in India – Cybersecurity in Digital Banking – Digital Lending Platforms.	18

II	<u>Contemporary Developments in Banking</u> Blockchain and Distributed Ledger Technology (DLT): Concepts, Types, and Applications in Banking – AI in Banking: Chatbots, Fraud Detection, Credit Scoring – Cloud Banking: Meaning and Advantages – Robotic Process Automation (RPA) in Banking – Overview of RBI Regulations for Tech-based Banking.	18
III	<u>Indian Insurance Market</u> Basics of Insurance – Principles, Types (Life, Health, General) – Digital Transformation in Insurance – Role of IRDAI – Insurance Intermediaries: Brokers, Agents, Web Aggregators, TPAs – Online Platforms and App-based Insurance – Regulatory Sandbox in Insurance.	18
IV	<u>Customer Services in Insurance</u> Customer Service Process in Insurance – Role and Ethics of Insurance Agents – Introduction to Digital Claims Processing – Insurance Ombudsman – Key Features of IRDAI Act – IRDAI Guidelines on Customer Protection – Use of Tech for Customer Engagement in Insurance.	18
V	<u>Risk Management</u> Types of Risk in Banking: Credit, Market, Operational – Overview of Basel Norms – Risk Mitigation Techniques in Banking (Credit Ratings, CAR) – Risk Management in Insurance: Underwriting, Reinsurance Basics – Emerging Use of AI and Analytics in Risk Detection.	18

Course Outcomes: Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain digital innovations and payment systems in the banking ecosystem.	K1, K2
CO 2	Analyze the role of emerging technologies and regulatory aspects in modern banking.	K2, K3, K4
CO 3	Understand the Indian insurance sector, its stakeholders, and digital transformation.	K1, K2, k3
CO 4	Describe customer service practices, ethics, and tech-driven engagement in insurance.	K2, K3
CO 5	Evaluate risk types, regulatory norms (Basel), and tech-based risk mitigation strategies in banking and insurance.	K4, K5

Textbook(s):

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.

2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, PierangeloRosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Reference Book(s):

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

Web Resource(s):

1. <https://corporatefinanceinstitute.com...>
2. <https://mrcet.com...>
3. <https://www.irdai.gov.in...>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
≤ 1	Low
$> 1 \text{ & } \leq 2$	Medium
$> 2 \text{ & } \leq 3$	High
0	No Correlation

M.Com. (General)

First Year

Elective –I A

Semester I

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MECM14A	Security Analysis And Portfolio Management		5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	Understand the fundamental concepts of investment, investor types, and portfolio management strategies.
LO2	Analyse risk and return trade-offs using quantitative techniques.
LO3	Compare fundamental and technical analysis approaches to investment decision-making.
LO4	Evaluate portfolio models and theories such as EMH, CAPM, and APT.
LO5	Apply various techniques to assess and revise portfolio performance.

SYLLABUS		
Units	Content	Hours
I	<u>Investment and Portfolio Management</u> 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 .	15
II	<u>Risk and Return-Fundamental Analysis</u> Risk and Return: Meaning, Types of Risk (Systematic, Unsystematic), Risk Measurement (Standard Deviation, Beta), Correlation and Diversification, Expected and Actual Return, Portfolio Risk Considerations-Fundamental Analysis: Meaning-Objectives – Economic Analysis, Industry Analysis, Company Analysis- Advantages and Disadvantages of Fundamental Analysis	15
III	<u>Technical Analysis</u> 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.	15
IV	<u>Efficient Market Hypothesis</u> Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM)	15
V	<u>Portfolio Performance Evaluation</u> 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 for Portfolio Revision.	15

Course Outcomes: Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K- Level)
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Analyze different types of risks, returns, and portfolio diversification effects	K4
CO 3	Compare and apply fundamental and technical analysis tools in investment	K3, K4
CO 4	Evaluate portfolio theories such as CAPM, APT, and Markowitz Model	K5
CO 5	Assess and revise portfolio performance using risk-adjusted return measures	K5

Textbook(s):

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

Reference Book(s):

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

Web Resource(s):

- 1.

[https://www.iare.ac.in/sites/default/files/lecture notes/IARE SAPM Lecture Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)

2. https://www.studocu.com/in/document/galgotias-university/equity-portfoliomanagement/portfolio-management-lecture-notes-1-10/17701348
3. https://www.educba.com/fundamental-analysis-vs-technical-analysis

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	1	2	2	3	2	2	2	2	3	3	2	27	2.25
CO2	3	2	2	2	3	2	2	2	2	3	3	2	28	2.33
CO3	3	2	2	2	3	2	2	2	2	3	3	2	28	2.33
CO4	3	2	2	2	3	2	2	2	2	3	3	2	28	2.33
CO5	3	2	2	2	3	2	2	2	2	3	3	2	28	2.33
	Mean Overall Score												2.31	
	Correlation												High	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Elective – I B

Semester I

OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MECM14B	OPERATIONS RESEARCH		5	-	-	-	3	5	25	75	100
Learning Objectives											
LO1	To outline the fundamentals of Operations Research										
LO2	To use OR models for problem solving										
LO3	To examine the role of sequencing and game theory										
LO4	To design and apply network analysis										
LO5	To apply modelling techniques										

SYLLABUS		
Units	Contents	Hours
I	<p><u>Introduction and Linear Programming Problem</u></p> <p>Introduction to Operations Research – Uses and Limitations –</p> <p>Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.</p>	15
II	<p><u>Transportation and Assignment Problems</u></p> <p>Transportation problem: Introduction – Assumptions –</p> <p>Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone</p>	15

	Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment 27 problems - The Hungarian method of solution.	
III	<u>Sequencing and Game Theory</u> Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies ($2 \times n$ games, $m \times 2$ games) – Graphical method ($2 \times n$, $m \times 2$ games).	15
IV	<u>Replacement and Network Analysis</u> Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	15
V	<u>Decision Tree Analysis and Queuing Theory</u> Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model	15

Textbook(s):

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

Reference Book(s):

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

Web Resource(s):

- 1) <https://www.bbau.ac.in/dept/UIET/...>

2) <https://mdu.ac.in...>
 3) <https://repository.up.ac.za...>
 4) [https://hbr.org/...](https://hbr.org/)

Note: Latest edition of the books may be used

Course Outcomes : Students will be able to

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

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	3	-	2	3	2	2	3	3	3	3	2	29	2.64
CO2	3	3	1	2	3	2	2	3	3	3	3	2	30	2.5
CO3	3	3	-	2	3	2	2	2	3	3	3	2	28	2.55
CO4	3	3	1	3	3	2	2	3	3	2	3	2	30	2.5
CO5	3	3	1	2	3	3	2	3	3	3	3	3	32	2.67
	Mean Overall Score													2.57
	Correlation													High

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Elective –II A

Semester I

LABOUR LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MECM15A	LABOUR LAWS		5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To Understand the provisions of Trade Unions Act
LO2	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
LO3	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
LO4	To learn different provisions relating to payment of wages and minimum wages to employees
LO5	To understand employee welfare measures with respect to provident fund, gratuity and bonus

SYLLABUS

Unit	Contents	Hours
I	<u>Introduction and The Trade Unions Act, 1926</u> Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	15
II	<u>The Factories Act, 1948 and Equal Remuneration Act, 1976</u> The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties	15
III	<u>The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948</u> The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.	15
IV	<u>The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948</u> The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	15
V	<u>The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</u> Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	15

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

Textbook(s)
<ol style="list-style-type: none"> 1. Mishra S.N. (2018), "Labour & Industrial Laws", 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), "Industrial Relations and Labour Laws", 8th Edition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), "Industrial Relations and Labour Laws", 6th Edition., Sultan Chand & Sons, New Delhi
Reference Book(s):
<ol style="list-style-type: none"> 1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida 2. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida 3. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat Law House Pvt. Ltd.

Web Resource(s):

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	PS O1	PS O2	PS O3	PS O4	PS O5	Total	
CO1	3	3	2	2	2	3	2	2	2	2	3	3	29	2.42
CO2	3	3	2	2	2	3	2	2	2	2	3	3	29	2.42
CO3	3	3	2	2	3	3	2	3	3	3	3	3	33	2.75
CO4	3	3	2	2	3	3	2	3	3	3	3	3	33	2.75
CO5	3	3	2	2	3	3	2	3	3	3	3	3	33	2.75
	Mean Overall Score												2.62	
	Correlation												High	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Elective –II B

Semester I

STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MECM15B	Strategic Human Resource Management		5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To appreciate the importance of HRM as a field of study and as a central management function
LO2	To understand the implication of HRM on Government regulations and corporate decisions
LO3	To analyse the key elements of the HR functions
LO4	To gain knowledge about the elements, key concepts and terminology of HRM
LO5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to SHRM</u> SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM,	15

	Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
II	<p><u>Models of SHRM</u></p> <p>Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.</p>	15
III	<p><u>Strategic Planning, Recruitment and Compensation</u></p> <p>Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process- Strategic Compensation and Rewards Management: Meaning, Types, and Significance in SHRM.</p>	15
IV	<p><u>Human Resource Policies</u></p> <p>Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Barriers to Effective Implementation of HR Policies and Ways to Overcome these, Barriers.</p>	15
V	<p><u>Trends in Strategic HRM</u></p> <p>Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - New Approaches to Recruitment – Employer Branding- Human Capital Management- Concepts- Strategic</p>	15

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Recall the fundamentals of strategic Human Resource Management	K1,K2
CO2	Examine the conceptual framework of strategic Human Resource Management Models	K2, K4
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3,K4
CO4	Illustrate drafting of HR policies	K2, K6
CO5	Analyse the latest trend in the strategic Human Resource Management.	K4, K5

Textbook(s):

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

Reference Book(s):

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

Web Resource(s)

1. <https://emeritus.org...>
2. <https://www.shrm.org...>
3. <https://www.cegid.com...>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches...>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	2	2	1	3	2	2	2	2	25	2.08
CO2	3	2	2	2	2	2	1	2	2	3	3	2	26	2.17
CO3	3	2	2	3	3	2	2	3	3	3	3	2	31	2.58
CO4	3	2	2	2	2	2	1	2	2	3	3	2	26	2.17
CO5	3	2	2	2	2	3	2	2	2	3	3	2	28	2.33
	Mean Overall Score												2.27	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Core IV

Semester II

STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									ClA	External	Total
25MCM21	Strategic Cost Management		6	-	-	-	5	6	25	75	100
	Learning Objectives										
LO1	To analyse the aspects of strategic and quality control management										
LO2	To analyse and select cost control techniques										
LO3	To analyse decision making techniques										
LO4	To utilise transfer pricing methods in cost determination										
LO5	To apply activity based costing and JIT for decision making										

SYLLABUS		
Units	Contents	Hours
I	<u>Introduction to Strategic Cost Management (Theory Only)</u> Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and Steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Kaizen Costing.	18

II	Cost Control and Reduction (Theory Only) 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	18
III	Decision Making Techniques Decision Involving Alternative Choices – Pricing Decisions and Strategies –Target Costing - Product Life Cycle Costing – Asset Life Cycle Costing – Simple Problems.	18
IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price as transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	18
V	ABC & JIT Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting -- Practical problems. Just in Time - Introduction, Benefits, Use of JIT in Measuring the Performance (Theory Only)	18

Note: Theory 40% & Problems 60%

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Explain strategic cost management and Quality Control	K2
CO 2	Choose the appropriate technique for cost control	K3
CO 3	Choose different methods of decision making techniques	K3

CO 4	Choose transfer pricing methods to solve problems	K3
CO 5	Make use of activity based costing in practice	K3
Textbook(s):		
1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, Taxmann Publications Pvt. Ltd, New Delhi. 2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1 st Edition, Sultan Chand & Sons, New Delhi.		
Reference Book(s):		
1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK 2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.		
Web Resource(s):		
1. https://www.accountingtools.com... 2. https://ca-final.in... 3. https://resource.cdn.icai.org...		

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	3	2	1	2	2	3	3	2	27	2.25
CO2	3	2	1	2	2	2	1	2	2	3	3	2	25	2.08
CO3	3	1	1	2	3	2	2	3	2	3	3	2	27	2.25
CO4	3	1	1	2	3	2	1	2	2	3	3	2	25	2.08
CO5	3	1	1	2	3	2	1	3	2	3	3	2	26	2.17
	Mean Overall Score												2.17	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Core V

Semester II

CORPORATE ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MCM22	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

	Learning Objectives
LO1	To understand accounting for share issue and company final accounts under Companies Act, 2013.
LO2	To learn to prepare consolidated financial statements as per AS 21.
LO3	To understand the process and accounting for company liquidation.
LO4	To explore modern accounting methods like price-level and human resource accounting.
LO5	To understand financial reporting, CSR, and ESG disclosure practices.

SYLLABUS		
Units	Contents	Hours
I	<u>Issue of Shares and Final Accounts of Companies</u> Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	18
II	<u>Consolidated financial statements</u> Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.	18

III	<u>Liquidation of companies</u> Meaning- Objectives- Types- Liquidator's final statements- Legal Provisions	18
IV	<u>Contemporary Accounting Methods</u> Accounting for price level changes – Social responsibility accounting – Human resource accounting.	18
V	<u>Financial reporting (Theory Only)</u> Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS19, 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.- Environmental, Social and Governance (ESG) Reporting: Meaning, Importance, Global Practices	18

Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Knowledge level
CO 1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K2
CO 2	Prepare consolidated financial statements as per AS 21.	K3
CO 3	Prepare statements for company liquidation and understand related legal aspects.	K4
CO 4	Analyse contemporary accounting methods	K4
CO 5	Analyze CSR and ESG reporting under Indian accounting standards.	K5

Textbook(s):

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

Reference Book(s):

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

Web Resource(s):

1. <https://resource.cdn.icai.org...>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4....>
3. <https://resource.cdn.icai.org/66638bos53803-cp1...>
4. <http://ppup.ac.in/...>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	3	2	1	2	2	3	3	2	27	2.25
CO2	3	2	1	2	3	2	1	2	2	3	3	2	26	2.17
CO3	3	2	1	2	3	2	1	3	2	3	3	2	27	2.25
CO4	3	2	2	2	3	3	2	3	2	3	3	2	30	2.5
CO5	3	3	2	2	3	3	2	3	2	3	3	3	32	2.67
	Mean Overall Score												2.37	
	Correlation												High	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Core VI

Semester II

CORPORATE STRUCTURE AND COMPLIANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MCM23	Corporate Structure And Compliance		6	-	-	-	4	6	25	75	100
	Learning Objectives										
LO1	Understand the concept and types of business entities and the legal framework governing them.										
LO2	Learn formation procedures, legal status, and tax implications for sole proprietorship and partnership firm										
LO3	Compare LLP and Private Limited Companies with respect to structure, compliance, and benefits.										
LO4	Understand formation and governance of public limited companies and the role of corporate governance.										
LO5	Familiarize with business laws, taxation, and intellectual property rights applicable to business entities.										

SYLLABUS		
Units	Contents	Hours
I	<u>Introduction to Business and Business Entities</u> Business Fundamentals: Definition, functions, and scope of business-Types of Business Entities: Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Private and Public Limited Companies-Factors in Choosing a Business Entity: Liability, control, taxation, scalability, and investment options-Legal Framework for Business: Key laws and	18

	regulations governing businesses in India (Companies Act , 2013).	
II	<u>Sole Proprietorship and Partnership Firms</u> Sole Proprietorship: Characteristics, formation process, legal and tax implications-Partnership Firm: Types (General and Limited), partnership deed, registration, and dissolution-Liabilities and Compliance: Legal liabilities and tax considerations for proprietors and partners-Taxation for Partnerships: Income tax, GST, and other applicable taxes.	18
III	<u>Limited Liability Partnership (LLP) and Private Limited Company</u> LLP Formation: Process, advantages over traditional partnerships, legal formalities, and registration-Private Limited Company Formation: Steps, shareholder agreements, articles of association, and legal documentation-Comparing LLP and Private Limited Company: Legal and operational differences, taxation, and advantages.	18
IV	<u>Public Limited Company and Corporate Governance</u> Public Limited Company: Formation, share issuance, and listing process-Corporate Governance and Compliance: Role of directors, shareholders, and management in public companies-Role of audit committee	18
V	<u>Legal, Tax, and Regulatory Framework</u> Business Licensing and Registrations: GST, Shops and Establishments Act, Trade Licenses-Taxation System: Understanding GST, Income Tax, TDS, and other taxes for businesses-Intellectual Property (IPR): Trademarks, patents, copyrights, and their relevance to business entities	18

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Identify different forms of business entities and their regulatory framework..	K2
CO 2	Explain legal procedures and tax obligations for proprietorship and partnerships.	K3
CO 3	Compare LLP and Private Limited Companies in terms of formation and operations.	K4
CO 4	Understand corporate governance practices in public companies.	K2
CO 5	Explain legal registrations, tax compliance, and basics of intellectual property.	K3

Textbook(s):

1. Business Law by P.K. Garg
2. Business Organization and Management by J. R. D. Tata
3. Legal Aspects of Business by Akhileshwar Pathak
4. Company Law by N.D. Kapoor
5. Corporate Governance and Business Ethics by A.C. Fernando

Reference Book(s):

1. Business Laws by M.C. Kuchhal
2. Business Organization and Administration by J.B. Mehta
3. Introduction to Company Law by Avtar Singh
4. Corporate Laws by Tuli & Tuli Company Law and Secretarial Practice by S.P. Gupta

Web Resource(s):

1. Ministry of Corporate Affairs (MCA) – <https://www.mca.gov.in>
2. Income Tax Department of India – <https://www.incometaxindia.gov.in>
3. Goods and Services Tax (GST) Portal – <https://www.gst.gov.in>

4. Intellectual Property India – <https://ipindia.gov.in>

5. National Portal of India - Business Registration –
<https://www.india.gov.in/spotlight/business-registration-india>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COS	
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	PS O1	PS O2	PS O3	PS O4	PS O5	Total	
CO1	3	2	2	2	3	2	2	2	2	2	2	2	26	2.17
CO2	3	3	2	2	3	2	1	2	2	2	2	2	26	2.17
CO3	3	2	2	2	3	2	2	2	3	3	3	2	29	2.42
CO4	2	2	2	3	2	2	2	2	2	2	2	2	25	2.08
CO5	3	3	2	2	3	2	2	2	2	3	3	2	29	2.42
	Mean Overall Score												2.25	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Elective – III A

Semester II

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
			CIA	External	Total				CIA	External	Total
25MECM24A	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		3	-	-	-	3	3	25	75	100
	Learning Objectives										
LO1	To understand the concept and importance of business ethics										
LO2	To enable ethical decision making based on various theories										
LO3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection										
LO4	To understand the concepts of corporate sustainability										
LO5	To analyse sustainability information and prepare reports										

SYLLABUS		
Unit	Contents	Hours
I	<p><u>Introduction to Business Ethics</u></p> <p>Business Ethics-Meaning and Definition of Business Ethics – Nature of Business Ethics Role and importance of Business Ethics and values in Business -Causes of unethical behaviour- Ethical issues</p>	9
II	<p><u>Ethical Theories</u></p> <p>Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism -</p>	9

	Ethics of Duties - Normative Theories of Business Ethics- Stakeholder Theory.	
III	<p><u>Ethical Issues in Business</u></p> <p>Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion- Trade Secrets- Corporate disclosure-Insider trading. Finance - Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring</p>	9
IV	<p><u>Corporate Sustainability</u></p> <p>Corporate Sustainability -Meaning, Importance and Scope-- Triple Bottom Line: People, Planet and Profit - Social, Environmental and Economic dimensions Role of Sustainability in business strategy- Principles of Sustainable Development.</p>	9
V	<p><u>Sustainability Reporting</u></p> <p>Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information- report and website - Transparency and Accountability - One Report movement – Sustainability Reporting: Flavour of GRI, BRR, BRSR.</p>	9

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5

CO 4	Explain the concepts of corporate sustainability	K2
CO 5	Construct reports disclosing sustainability information	K3

Textbook(s):

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

Reference Book(s):

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

Web Resource(s):

1. <https://www.icsi.edu/... Business Management Entrepreneurship>
2. <https://ddceutkal.ac.in/ ... BECG-MBA>
3. <https://sdgs.un.org/topics... Desertification land degradation drought>
4. <https://sdgs.un.org/... NSDS.pdf>
5. <https://wedocs.unep.org/...>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	3	2	2	2	3	2	2	2	2	3	2	28	2.33
CO2	2	3	2	1	2	3	2	2	2	2	2	2	25	2.08
CO3	3	3	2	2	3	3	2	2	2	3	3	2	30	2.5
CO4	2	3	2	1	2	3	2	2	2	2	2	2	25	2.08
CO5	3	3	2	2	3	3	2	2	2	3	3	2	30	2.5
	Mean Overall Score												2.30	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

Elective – III B

Semester II

AUDIT AND DUE DILIGENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks												
									CIA	External	Total										
25MECM24B	AUDIT AND DUE DILIGENCE		3	-	-	-	3	3	25	75	100										
		Learning Objectives																			
LO1	To understand different types of audit																				
LO2	To gain knowledge on secretarial audit																				
LO3	To understand the basics of due diligence																				
LO4	To analyse different types of due diligence																				
LO5	To understand due diligence for take overs and due diligence report																				

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Audit</u> - Audit: Meaning – Types of Audit- Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Social Audit: Meaning and implications – Introduction to Takeover Audit.	9
II	<u>Secretarial Audit</u> - Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit	9
III	<u>Introduction to Due Diligence</u>	9

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

Course Outcomes

Students will be able to

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Textbook(s):

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey

3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi

4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

Reference Book(s):

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

Web Resource(s):

1. <https://www.icsi.edu/...>
2. [https://www.icsi.edu...](https://www.icsi.edu/...)
3. [https://www.sebi.gov.in...](https://www.sebi.gov.in/...)
4. <https://www.icsi.edu/...>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Total	Mean score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	2	2	2	2	2	2	2	2	3	3	2	25	2.08
CO2	3	3	2	2	3	3	2	3	2	3	3	2	31	2.58
CO3	2	1	2	1	2	2	1	1	1	2	2	1	18	1.5
CO4	3	2	2	1	2	2	2	2	2	2	2	2	24	2
CO5	3	3	2	2	3	3	2	3	3	3	3	3	33	2.75
	Mean Overall Score													2.18
	Correlation													High

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
≤ 1	Low
$> 1 \text{ & } \leq 2$	Medium
$> 2 \text{ & } \leq 3$	High
0	No Correlation

M.Com. (General)

First Year

Elective – IV A

Semester II

RURAL MARKETING

Syllabus		
Unit	Contents	Hours
I	<u>Introduction to Rural marketing</u> Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	9
II	<u>Rural buyer behaviour</u> Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation	9
III	<u>Rural product strategy and pricing</u> Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP)	9
IV	<u>Food processing industry infrastructure in India</u> Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of Cold Chains - Rural distribution and logistics – Direct vs Indirect marketing – Rural supply chain management – Marketing communication challenge in rural markets.	9
V	<u>Cooperative marketing</u> Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – eNAM – Tamil Nadu State Agricultural Marketing Board.	9

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Recall the concepts of rural marketing	K1
CO 2	Analyse the buying behaviour of rural consumers	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO 5	Explain the principles and functioning of cooperative marketing	K2

Textbook(s):
1. Acharya S.S Agarwal N.L., (2019), "Agricultural Marketing in India", 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), "Emerging Trends in Agricultural Marketing in India", Brillion Publishing, New Delhi
3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), "Rural Marketing in India: Texts and Cases", Atlantic Publishers and Distributors Pvt Ltd, Chennai
Reference Book(s):
1. Rahman K S (2019), "Rural Marketing in India", Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
Web Resource(s):
1. https://www.iare.ac.in/...
2. https://www.mbaskool.com/...
3. https://cACP.dacnet.nic.in/...

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	2	2	2	2	3	3	2	2	2	2	3	28	2.34
CO2	3	3	2	2	3	3	2	3	3	2	3	3	32	2.67
CO3	3	3	2	2	3	3	2	3	3	2	3	3	32	2.67
CO4	3	3	2	3	3	3	3	3	3	2	3	3	34	2.83
CO5	2	3	2	2	2	3	3	2	2	2	2	3	28	2.33
	Mean Overall Score												2.57	
	Correlation												High	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
≤ 1	Low
$> 1 \text{ & } \leq 2$	Medium
$> 2 \text{ & } \leq 3$	High
0	No Correlation

M.Com. (General)

First Year

Elective – IV B

Semester II

SUPPLY CHAIN AND LOGISTICS MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MECM25B	SUPPLY CHAIN AND LOGISTICS MANAGEMENT		3	-	-	-	3	3	25	75	100
	Learning Objectives										
LO1	Understand the fundamentals, components, and strategic importance of supply chain management.										
LO2	Explain logistics frameworks, warehousing systems, and transport infrastructure.										
LO3	Analyze global SCM practices and sustainability initiatives like green logistics and circular supply chains.										
LO4	Evaluate warehouse functions, layout, costing, and strategic decisions in the Indian context.										
LO5	Understand the role of technology and relationship management in enhancing supply chain performance.										

SYLLABUS		
Unit	Contents	Hours
I	Supply Chain Management Concept, Features, Evolution, Importance, Process – Principles of Supply Chain Strategies – Supply Chain Intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods.	9
II	Framework of Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control – distribution and warehousing management - Transport Functions - Transport Infrastructure.	9
III	Global Perspectives of SCM and logistics:	9

	Measuring and Analysing the Value and Efficiency of Global Supply Chain Networks, Global Market Forces, Types of Global Supply Chain - Cross country evaluation of logistic and SCM practices--Sustainability in Global Supply Chains: Green logistics, low-carbon strategies, circular supply chain, and global sustainability standard	
IV	Warehousing: Warehousing - Logistics Challenge - Functions – Warehouse: Site Selections – Layout Design – Decision Model – Costing – Warehousing Strategies - Warehouse in India.	9
V	Information Technology and Supply Chain: Role of IT in Supply Chain – Supply Chain IT Framework – CRM in SCM – Internal Supply Chain Management – Supplier Relationship Management – The Role of E-Business in SCM.	9

Course Outcomes

Students will be able to

CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Describe core concepts, processes, and strategies in supply chain and distribution management.	K2
CO2	Explain logistics systems, inventory control, and warehousing functions in SCM.	K2
CO3	Analyze global SCM trends and sustainability practices in international logistics.	K4
CO4	Evaluate warehousing site selection, cost strategies, and Indian warehousing developments.	K4
CO5	Apply IT frameworks and e-business strategies to enhance supply chain efficiency and relationships.	K3

Textbook(s):

1. D.K. Agarwal, “Logistics and Supply Chain Management”, Sultan Chand & Sons.
2. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
3. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy,
4. Planning and Operation; Pearson Education Pvt. Ltd, Noida

Reference Book(s):

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.

3. Bowersox D.J., Closs D.J., Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web Resource(s):

1. [Principles of material handling](#)
2. [Logistics activities](#)
3. [Warehouse strategies](#)
4. [Just In Time Inventory Management](#)

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	3	2	2	2	2	3	3	2	28	2.33
CO2	3	2	2	2	2	2	1	2	2	2	3	2	25	2.08
CO3	3	2	2	2	3	3	3	3	2	3	3	3	32	2.67
CO4	3	2	1	2	3	2	2	2	2	3	3	2	27	2.25
CO5	3	2	2	2	3	3	3	3	3	3	3	3	33	2.75
	Mean Overall Score												2.42	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

SKILL ENHANCEMENT

Semester II

ADVERTISING AND MEDIA MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MSCM26	ADVERTISING AND MEDIA MANAGEMENT	SEC	4	-	*	-	2	4	25	75	100

(* Practical exposure – the practical exposure should be handled through various activities involved in concerned industries and day-to-day operations.)

Learning Objectives	
LO1	To understand the role and impact of advertising in business and society.
LO2	To learn key elements of ad design and copy creation.
LO3	To plan and develop advertising campaigns.
LO4	To apply media planning and buying strategies.
LO5	To know agency roles, ad budgeting, and legal aspects.

SYLLABUS		
Unit	Contents	Hours
I	Introduction Meaning, Definition and Evolution of Advertising–Role of Advertising in Business and Society– Advertising as a Promotional tool–Economic, Social and Ethical Aspects of Advertising– Advertising as a Communication Process– Advertising and Consumer Behaviour – Persuasion, Recall, and Influence	12
II	Creative Strategy Management Advertisement Copy : Elements, styles and Structure- Print and Broadcast, Ad Design: Headline, Body, Slogan, Brand Identity- Layout Design Principles for Print/TV-Psychological Appeals in Advertising (Humour, Fear, Emotion)- Introduction to Ad Testing and Pretesting Techniques	12
III	Advertising Campaign Planning and Execution Situational Analysis and Market Research in Ad Planning - Objective setting – DAGMAR Approach–Campaign Components and Budget Estimation-Storyboarding and	12

	Scripting for Traditional Media-Public Service Advertising and Social Marketing Campaigns	
IV	Media Planning and Buying : Role of Media in advertising strategy- Traditional Media Types: Print, Radio, TV, Outdoor (OOH)- Media Scheduling Techniques (Continuity, Flighting, Pulsing)- Factors Affecting Media Choice (Cost, Reach, Frequency, CPM)- Media Buying: Roles, Rate Cards, Negotiations	12
V	Media Management and Agency Coordination Advertising Agency Structure, Types, and Services-Role of Media Planners, Buyers, and Creatives-Agency Selection and Evaluation-Advertising Budgeting Methods: Percentage of Sales, Competitive Parity, Objective-Task-Legal and Ethical Issues in Advertising: ASCI Code, Misleading Ads, Surrogate Advertising	12

Theory 80% - Practical Exposure 20%

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the role and evolution of advertising.	K2
CO2	Apply ad design and layout techniques.	K3
CO3	Develop and plan ad campaigns using models and budgets.	K4
CO4	Choose suitable media and scheduling strategies.	K5
CO5	Examine agency functions and legal/ethical issues in advertising.	K4

Textbook(s):
1.Belch.Advertising and Promotion. New Delhi, Tata McGraw Hill, 2017
2.Kenneth,E.Clown & Donald E. Baack. Integrated Advertising Promotion & Marketing Communication. New Delhi: Prentice Hall,2015.
Reference Book(s):
1. Bovee, John .Courtland. L. George, Dovel. P and Wood, Marian Burk. Advertising Excellence, New Delhi, Tata McGraw Hill.1994

2. Wells. Advertising Principles and Practice, New Delhi, Prentice Hall of India,2016 Christ in a Spurgeon. Advertising and New Media. USA Taylor & Francis, latest edition Appannaiah . H. R and Ramnath, Advertising and Media Management, Himalaya Publisher,2016

Journals :

Journal of Advertising, Research Journal of Advertising Education

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	3	2	2	2	1	2	2	2	25	2.08
CO2	3	2	3	2	3	2	2	3	2	2	2	2	28	2.33
CO3	3	2	2	2	3	2	3	3	3	3	3	3	32	2.67
CO4	3	2	2	2	3	2	3	2	2	3	3	2	29	2.42
CO5	3	3	2	2	3	3	3	3	2	3	3	3	33	2.75
	Mean Overall Score												2.45	
	Correlation												High	

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

First Year

For all PG courses

Semester II

HUMAN RIGHTS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
25MHR20	HUMAN RIGHTS		2	-	-	-	2	2	25	75	100
Learning Objectives											
LO1	Foundational Understanding: Introduce students to the fundamental concepts, definitions, and nature of human rights, tracing their historical origins and philosophical underpinnings.										
LO2	International Frameworks: Familiarize students with key international human rights instruments, including the Universal Declaration of Human Rights (UDHR), International Covenant on Civil and Political Rights (ICCPR), and International Covenant on Economic, Social and Cultural Rights (ICESCR), along with the roles of United Nations bodies and major conventions.										
LO3	Regional Perspectives: Examine regional human rights systems, focusing on the European and African frameworks, to understand their structures, functions, and contributions to global human rights discourse.										
LO4	National Context – India: Analyze the Indian constitutional provisions related to human rights, including Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties, as well as the mechanisms established for their protection.										
LO5	Addressing Violations and Remedies: Explore the causes and instances of human rights violations, study the legal and institutional remedies available, such as Public Interest Litigation (PIL), the Protection of Human Rights Act, 1993, and the roles of National and State Human Rights Commissions.										

SYLLABUS

Unit	Contents	Hours
I	Human rights - Concepts & Nature Human Rights: Meaning, Definition, Nature, Content- Origin and Development of Human Rights- Theories – Principles of Magna Carta – Modern Movements of Human Rights – The Future of Human Rights.	6
II	Human Rights – The International Perspective :International human rights – Universal Declaration of Human Rights (UDHR) – International Covenant on Civil and Political Rights (ICCPR) –	6

	International Covenant on Economic, Social and Cultural Rights (ICESCR)- Human Right Declarations – Role of United Nation Commissions – Convention on the Elimination of All forms of Discrimination against women (CEDAW) – United Nations Convention against Torture (UNCAT) - United Nations Convention on the Rights of the Child (CRC or UNCRC).	
III	International Regional Human Rights: European Human Rights System- African Human Rights System.	6
IV	Human Rights in India: The Constitution of India – Fundamental Rights – Right to Life and Liberty – Directive Principles of State Policy – Fundamental Duties – Measures for Protection of Human Rights in India.	6
V	Human Right Violations and Redressal Mechanism: Infringement of Human Right by State Machinery and by Individual – Constitutional remedies – Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 – National Human Rights Commission – State Human Rights Commissions.	6

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO 1	Explain the meaning, nature, origin, and development of Human Rights, including major theories and historical milestones such as the Magna Carta and modern human rights movements.	K1,K2,K3
CO 2	Describe the international framework for human rights protection by examining key global documents such as the UDHR, ICCPR, ICESCR, and major UN conventions including CEDAW, UNCAT, and CRC.	K1,K2,K3
CO 3	Compare regional human rights systems, with specific reference to the European and African frameworks, highlighting their structures and effectiveness.	K1,K2,K3,K4
CO 4	Analyze the constitutional provisions and legal safeguards for human rights in India, including Fundamental Rights, Directive Principles, and Fundamental Duties.	K2,K3,K4
CO 5	Analyze the constitutional provisions and legal safeguards for human rights in India, including Fundamental Rights, Directive Principles, and Fundamental Duties.	K2,K3,K4
Textbook(s):		
1) Human Rights Lalit Parmar, Anmol Publications Pvt. Limited, 1998		
2) Human Rights In International Relations, David P. Forsythe, Cambridge University Press		
3) International Human Rights Law And Practice ,Francisco Forrest Martin (1997)		

4) B P Singh Seghal , Human Rights in India 1996
5) Paras Diwan and Piyush Diwan Women and Legal Protection
6) Philip Alston Children Rights and the Law

Reference Book(s):

Protection Of Human Rights Act, 1993.

- Constitutional Law of India (3 Volumes) by Seervai H.M 2015
- The Human Rights Watch Global Report On Women's Human Rights 2000 Oxford Publication
- RS Sharma Perspectives In Human Rights Development
- Julies Stone Human Law And Human Justice 2000 Universal Publication
- Research Handbook On International Human Rights Law, Edited By Sarah Joseph & Edited By Sarah Joseph, Edward Elgar Publishing Limited USA

Web Resource(s):

https://tndalu.ac.in/econtent/26_Human_Rights_Law.pdf
https://tnou.ac.in/wp-content/uploads/2022/12/BA-human-eng-1-sem_compressed.pdf

Note: Latest edition of the books may be used

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)					Mean score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	3	2	2	2	3	2	2	1	3	3	3	29	2.42
CO2	3	3	2	2	2	3	3	2	1	3	3	2	29	2.42
CO3	3	2	2	2	2	3	3	2	1	3	3	2	28	2.33
CO4	3	3	2	2	2	3	2	2	2	3	3	3	28	2.33
CO5	3	3	2	2	2	3	2	2	1	3	3	3	28	2.33
	Mean Overall Score												2.37	
	Correlation												High	

Assign the value : 1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation