

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A⁺** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



TANSICHE-CBCS with OBE

**MASTER OF COMMERCE
(Computer Applications)**

PROGRAMME CODE - PC

COURSE STRUCTURE

(w.e.f. 2023 – 2024 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

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TANSICHE CBCS with OBE

DEPARTMENT OF COMMERCE - M.Com

(w.e.f. 2023- 2024 onwards)

VISION

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as an ICMA Centre with excellence and create more Chartered Accountants.

MISSION

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Course Structure.

Programme Educational Objectives (PEOs)

M.Com

S.No	On completion of the Programme, the student will be able to
PEO1	To become experts in Accounting Methodology and enhance Professionalism through innovative practices to be tactful to face unforeseen demand and change situational roles in industry and academics.
PEO2	Stimulate the student's capabilities towards innovation and creativity in problem solving skills in business modeling with societal impact.
PEO3	To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society at large.
PEO4	Communicate effectively by reading with insight, writing effective reports, speaking independently, listening to give effective response, and comprehending & designing in documentation.
PEO5	Uphold and improve the students technical and managerial competencies through career and professional learning Viz., Chartered Accountants(CA), Cost & Management Accountants (CMA), Company Secretary (CS) and advanced degree programmes in the field of Commerce.

Programme Outcomes (POs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PO1	Problem Solving Skill & Decision Making Skill	Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context. Foster analytical and critical thinking abilities to enable decision-making based on data
PO2	Employability Skill & Entrepreneurial Skill	Develop business acumen to enhance employability skills in the competitive environment. Equip with skills and competencies to become an entrepreneur
PO3	Contribution to Society	Succeed in career endeavours and contribute significantly to society.
PO4	Communication Skill	Develop communication, managerial and interpersonal skills.
PO5	Individual and Team Leadership Skill	Lead oneself and the team to achieve organizational goals.
PO6	Lifelong learning	Acquire knowledge and skills, including “learning how to learn”

Programme Specific Outcomes (PSOs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PSO1	Entrepreneurship	Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.
PSO2	Research and Development	Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.
PSO3	Contribution to the Society	Contribution to the Society
PSO4	Placement	Demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.
PSO5	Contribution to Business World	Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

Eligibility for Admission: Pass in B.Com.,

Duration of the Course:

The students shall undergo prescribed courses of study for the period of two academic years under CBCS semester pattern with Outcome Based Education.

Medium of Instruction: English

System: TANSCHS - Choice Based Credit System with Outcome Based Education.

Nature of the Course

Courses are classified according to the following nature

1. Knowledge & Skill
2. Employability Oriented
3. Entrepreneurship Oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several bases, such as

1. Based on purpose:

- Formative (Internal tests, Assignment, Seminar, Quiz, Documentation, Case lets, ICT based Assignment, Mini Projects administered during the learning process)
- Summative (Evaluation of students learning at the end of instructional unit)

2. Based on Domain knowledge: (Post Graduate Up to K5 Levels)

- Assessment through K1, K2, K3, K4 & K5

Evaluation

Continuous Internal Assessment Test (CIA)	: 25 Marks
Summative Examination	: 75 Marks
Total	: 100 Marks

CIA-Continuous Internal Assessment: 25 Marks

Components	Marks
Test (Average of two tests) (Conduct for 120 marks and converted into 12 marks)	12
Creative Assignment	3
Assignment	5
Seminar	5
Total	25

- Centralized system of Internal Assessment Tests

- There will be a two Internal Assessment Tests
- Duration of Internal Assessment Test I and II will be 2 1/2 hours.
- Students shall write retest on the genuine grounds if they are absent in either Test I & Test II with the approval of Head of the Department.

Question Paper Pattern for Continuous Internal Assessment Test I and Test II

Section	Marks
A – Multiple Choice Questions (8x1Mark)	8
B – Short Answer (6 x 2 Marks)	12
C – Either Or type (4/8 x 5 Marks)	20
D – Open Choice type (2/4 x 10 Marks)	20
Total	60

Conducted for 120 marks and converted into 15 marks

Question Paper Pattern for Summative Examination

Section	Marks
A – Multiple Choice Questions without choice (10x 1Mark)	10
B – Short Answer Questions without choice (5 x 2 Marks)	10
C – Either Or type (5/10 X 5Marks)	25
D – Open Choice type(3out of 5 X 10Marks)	30
Total	75

- In respect of external examinations passing minimum is **45%** for Post Graduate Courses and in total, aggregate of **50%**.
- Latest amendments and revisions as per UGC and TANSCH Norms are taken into consideration in curriculum preparation.

Distribution of Marks in % with K levels CIAI, II & External Assessment

Blooms Taxonomy	Internal Assessment		External Assessment
	I	II	
Knowledge (K1)	8 %	8 %	5 %
Understanding (K2)	8 %	8 %	14 %
Apply (K3)	24 %	24 %	27%
Analyze (K4)	30 %	30 %	27%
Evaluate (K5)	30%	30%	27%

BLUE PRINT FOR INTERNAL ASSESSMENT-I
Articulation Mapping –K Levels with Course Learning Outcomes(CLOs)

Sl.No	CLOs	K-Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either orType)	(Open Choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO1	Upto K5	1 2	K1 K2	1 1	K 1 K 3	1(K3) 1(K5)	1(K4)	
2	CLO2	Upto K5	2 1	K1 K2	1 1	K 1 K 2	1(K3) (Each setofquest ionsmust be inthesame level)	1(K4) 1(K5)	
3.	CLO3	Upto K5	1 1	K1 K2	1 1	K 2 K 3	1(K4)	1(K5)	
No. of Questions tobeasked			8		6		8	4	26
No.ofQuestionsto Beanswered			8		6		4	2	20
Marks for eachquestion			1		2		5	10	
Total Marks for eachsection			8		12		40	40	100

BLUE PRINT FOR INTERNAL ASSESSMENT– II
Articulation Mapping –K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K-Level	SectionA		SectionB		SectionC	SectionD	Total
			MCQs (NoChoice)		Short Answers (NoChoice)		(Either or Type)	(Open Choice)	
			No. of Question s	K-Level	No. of Question s	K-Level			
1	CLO3	Upto K5	1 2	K 1 K 2	1 1	K 1 K 3	1(K3) 1(K5)	1(K4)	
2	CLO4	Upto K5	2 1	K 1 K 2	1 1	K 1 K 2	1(K3) (Each setofques tionsmust be in Thesamel evel)	1(K4) 1(K5)	
3.	CLO5	Upto K5	1 1	K1 K2	1 1	K 2 K 3	1(K4)	1(K5)	
No. of Questions tobeasked			8		6		8	4	26
No.ofQuestionsto Beanswered			8		6		4	2	20
Marks for eachquestion			1		2		5	10	
Total Marks for eachsection			8		1 2		40	40	100

Distribution of Marks with choice K Levels CIA I – CIA and II-CIA

CIA	K Levels	Section-AMCQ (No choice)	Section – B (Short Answer (No choice))	Section- C (Either or Type)	Section-D (Open Choice)	Total Marks	% of Marks
I	K1	4	4			8	8
	K2	4	4			8	12
	K3		4	20		24	40
	K4			10	20	30	40
	K5			10	20	30	20
	Marks	8	12	40	40	100	100
II	K1	4	4			8	8
	K2	4	4			8	12
	K3		4	20		24	40
	K4			10	20	30	40
	K5			10	20	30	20
	Marks	8	12	40	40	100	100

Articulation Mapping –K Levels with Course Learning Outcomes (CLOs) for Internal Assessment (SEC)

Sl.No	CLOs	K-Level	Section A		Section B		Section C	Section D	Total
			MCQs (Nochoice)		Short Answers (Nochoice)		(Either/or Type)	(open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO1	Upto K4	2	K1			2(K3&K3) 2(K3&K3) 2(K4&K4) 2(K5&K5)	1(K3)	
2	CLO2	Upto K4	2	K1				1(K4)	
3	CLO3	Upto K4			2	K2		1(K4)	
4	CLO4	Upto K5			2	K2		1(K5)	
5	CLO5	Upto K5			2	K2		1(K5)	
No. of Questions to be asked			4		3		8	5	20
No. of Questions to be answered			4		3		4	2	13
Marks for each question			1		2		5	10	
Total Marks for each section			4		6		20	20	50 (Marks)

Distribution of Section-wise Marks with K Levels for Internal Assessment (SEC)

K Levels	Section A (MCQ'S) (No choice)	Section B (Short Answer) (No choice)	Section C (Either or Type)	Section D (Open choice)	Total Marks	% of Marks
K1	4				4	4
K2		6			6	6
K3			20	10	30	30
K4			10	20	30	30
K5			10	20	30	30
Total Marks	4	6	40	50	100	

K1 – Remembering and recalling facts with specific answers.

K2- Basic understanding of facts and stating main ideas with general answers.

K3- Application oriented Solving Problems, Justifying the statement and deriving inferences

K4- Examining, analyzing, presentation and make inferences with evidences.

K5- Evaluating, making Judgments based on criteria

Articulation Mapping –K Levels with Course Learning Outcomes(CLOs) for External Assessment

SLN	CLO	K-Level	Section A		Section B		Section C	Section D	Total
			MCQs (No choice)		Short Answers (No choice)		(Either/or Type)	(open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO1	Upto K4	2	K1&K2	1	K1	2(K2&K2)	1(K3)	
2	CLO2	Upto K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)	
3	CLO3	Upto K4	2	K1&K2	1	K3	2(K3&K3)	1(K4)	
4	CLO4	Upto K5	2	K1&K2	1	K4	2(K4 &K4)	1(K5)	
5	CLO5	Upto K5	2	K1&K2	1	K5	2(K5 &K5)	1(K5)	
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75 (Marks)

Distribution of Section-wise Marks with K Levels for External Assessment

K Levels	Section A (MCQ'S) (No choice)	Section B (Short Answer) (No choice)	Section C (Either or Type)	Section D (Open Choice)	Total Marks	% of Marks
K1	5	2	-	-	7	5
K2	5	2	10	-	17	14
K3	-	2	20	10	32	27
K4	-	2	10	20	32	27
K5	-	2	10	20	32	27
Total Marks	10	10	50	50	120	100

K1- Remembering and recalling facts with specific answers.

K2- Basic understanding of facts and stating main ideas with general answers.

K3- Application oriented Solving Problems Justifying the statement and deriving inferences

K4- Examining, analyzing, presentation and make inferences with evidences.

K5- Evaluating, making Judgments based on criteria

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TANSCHC-CBCS with OBE

COURSE STRUCTURE –SEMESTER WISE

(w.e.f. 2023 – 2024 Batch onwards)

Semester	PART	COURSE CODE	COURSE TITLE	HOURS	EXAM DURATION (HRS)	MAX. MARKS			CREDITS
						CIA	EXT	Total	
I	Part I	23OPCOM11	Core I – Business Finance	7	3	25	75	100	5
		23OPCOM12	Core II –Digital Marketing	7	3	25	75	100	5
		23OPCOM13	Core III –Banking and Insurance	6	3	25	75	100	4
		23OPCOMDSE1B	DSEC I	5	3	25	75	100	3
		23OPCOMDSE1D	DSEC II	5	3	25	75	100	3
			Total	30					20
II	Part I	23OPCOM21	Core IV -Strategic Cost Management	6	3	25	75	100	5
		23OPCOM22	Core V -Corporate Accounting	6	3	25	75	100	5
		23OPCOM23	Core VI - Setting up of Business Entities	6	3	25	75	100	4
		23OPCOMDSE2B	DSEC III	5	3	25	75	100	3
		23OPCOMDSE2D	DSEC IV	5	3	25	75	100	3
	Part II	23OPCOMDSE21	SEC : Practical Banking	2	3	25	75	100	2
			Total	30					22

DSEC – Discipline Specific Elective Course**SEC – Skill Enhancement Course****DSEC – (Discipline Specific Elective Course)****Semester I :****DSEC – I (Choose any one)**

1. Security Analysis and Portfolio Management - 23OPCOMDSE1A
2. Operations Research - 23OPCOMDSE1B

DSEC – II (Choose any one)

1. Labour Law - 23OPCOMDSE1C
2. Strategic Human Resource Management - 23OPCOMDSE1D

Semester II :**DSEC – III (Choose any one)**

1. Business Ethics and Corporate Sustainability - 23OPCOMDSE2A
2. Audit and Due Diligence - 23OPCOMDSE2B

DSEC – IV (Choose any one)

1. Rural and Agricultural Marketing - 23OPCOMDSE2C
2. Logistics and Supply Chain Management - 23OPCOMDSE2D

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	S E	Total
I	Core-I	23OPCOM 11	Business Finance	5	7	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To outline the fundamental concepts in finance
2. To estimate and evaluate risk in investment proposals
3. To evaluate leasing as a source of finance and determine the sources of startup financing
4. To examine cash and inventory management techniques
5. To appraise capital budgeting techniques for MNCs

Course Content:**UNIT : I - Introduction to Business Finance and Time value of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT : II - Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk

UNIT : III - Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT : IV - Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT : V - Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Books for study:

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.

Books for reference:

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”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

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

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course:

Understand the procedure of various Business financing with their managements and techniques used in future evaluation of capital budgeting.

Activities to be Given : Preparing the students to appear in professional activities of different types of Inventory management activities involved in business finance and make them to reveals with best proforma of management.

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

CLOs	Course Outcomes	Knowledge Level
CLO1	Explain important finance concepts	Upto K4
CLO2	Estimate risk and determine its impact on return	Upto K4
CLO3	Explore leasing and other sources of finance for startups	Upto K4
CLO4	Summarise cash receivable and inventory management techniques	Upto K5
CLO5	Evaluate techniques of long term investment decision incorporating risk factor	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	1	3	3	3
CLO2	3	3	2	3	3	3
CLO3	2	2	1	2	2	2
CLO4	2	2	1	2	2	2
CLO5	3	3	2	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 105 hrs

UNITS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting - Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding - Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	21	Chalk & Talk , Spot Test, Demo Coding
II	Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return - General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) - Methods of Risk Management – Hedging currency risk	21	Chalk & Talk , Spot Test, Demo Coding
III	Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing - Financial evaluation from the perspective of Lessor and Lessee.	21	Chalk & Talk , Spot Test, Demo Coding
IV	Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash - Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	21	Chalk & Talk , Spot Test, Demo Coding
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.	21	Chalk & Talk , Spot Test, Demo Coding

Course Designer Mrs.G.Jyothi

Department of Commerce				I M.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours /week	CIA	Ex t	Total
I	Core - II	23OPCOM12	Digital Marketing	5	7	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To assess the evolution of digital marketing
2. To appraise the dimensions of online marketing mix
3. To infer the techniques of digital marketing
4. To analyse online consumer behaviour
5. To interpret data from social media and to evaluate game based marketing

Course Content:**UNIT : I - Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

UNIT : II - Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT : III - Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT : IV - Online consumer behavior

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

UNIT : V - Analytics and Gamification

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

Books for study:

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

Books for reference:

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

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: It makes the students to communicate with consumer effectively

Activities to be Given : To collect the data for production details and sales promotion

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

CLOs	Course Outcomes	Knowledge Level
CLO1	Explain the dynamics of digital marketing	Upto K4
CLO2	Examine online marketing mix	Upto K4
CLO3	Compare digital media channels	Upto K4
CLO4	Interpret online consumer behavior	Upto K5
CLO5	Analyse social media data	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	3
CLO2	3	3	2	3	3	3
CLO3	3	3	2	2	3	2
CLO4	3	3	2	2	3	3
CLO5	3	3	1	3	3	2

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 105 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing - Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	21	Chalk & Talk , Spot Test, Demo Coding
II	Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning - Consumers and online shopping issues – Website characteristics affecting online purchase decisions - Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	21	Chalk & Talk , Spot Test, Demo Coding
III	Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising - Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest - Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	21	Chalk & Talk , Spot Test, Demo Coding
IV	Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit - Models of website visits – Web and consumer decision making process – Data base marketing - Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	21	Chalk & Talk , Spot Test, Demo Coding
V	Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram- Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics - Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	21	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.D.Reena

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
I	Core-III	23OPCOM13	Banking and Insurance	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the evolution of new era banking
2. To explore the digital banking techniques
3. To analyse the role of insurance sector
4. To evaluate the mechanism of customer service in insurance and the relevant regulations
5. To analyse risk and its impact in banking and insurance industry

Course Content:**UNIT : I - Introduction to Banking**

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT : II - Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT : III - Indian Insurance Market

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

UNIT : IV - Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in

Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT : V - Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. TTheo 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)

Books for reference:

1. SundharamKPM &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 references:

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

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Will be able to acquire knowledge about both banking and insurance

Activities to be Given : Different types of Indian Insurance market and Digital Transaction

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Relate the transformation in banking from traditional to new age	Upto K4
CLO2	Apply modern techniques of digital banking	Upto K4
CLO3	Evaluate the role of insurance sector	Upto K4
CLO4	Examine the regulatory mechanism	Upto K5
CLO5	Assess risk mitigation strategies	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	2	1	3	3	3
CLO2	3	3	3	3	3	3
CLO3	2	2	1	2	2	2
CLO4	3	2	2	1	2	2
CLO5	3	3	1	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking - Electronic Payment Systems - Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT - RTGS - VSAT - SFMS - SWIFT.	18	Chalk & Talk, Spot Test, Demo Coding
II	Distributed Ledger Technology - Blockchain: Meaning - Structure of Blockchain - Types of Blockchain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain - Cryptocurrencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	18	Chalk & Talk, Spot Test, Demo Coding
III	History of Insurance in India - Definition and Functions of Insurance - Insurance Contract - Indian Insurance Market - Reforms in Insurance Sector - Insurance Organisation - Insurance organisation structure. Insurance Intermediaries: Insurance Broker - Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) - Procedures - Code of Conduct.	18	Chalk & Talk, Spot Test, Demo Coding
IV	Customer Service in Insurance - Quality of Service - Role of Insurance Agents in Customer Service - Agent's Communication and Customer Service - Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector - Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) - Regulations and Guidelines	18	Chalk & Talk, Spot Test, Demo Coding
V	Risk Management and Control in banking and insurance industries - Methods of Risk Management - Risk Management by Individuals and Corporations - Tools for Controlling Risk.	18	Chalk & Talk, Spot Test, Demo Coding

Course Designer : Ms.A.Nazima.

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
I	Elective -I	23OPCOMDS EIA	Security Analysis And Portfolio Management	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To become familiar with various Investment avenues and Portfolio Construction
2. To understand the Equity Shares, Preference Shares and Bonds valuation models
3. To learn about long-term and short-term investment analysis tools.
4. To analyse with Portfolio theories.
5. To gain knowledge in Portfolio performance methods.

Course Content:

UNIT : I - Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT : II - Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT : III - Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT : IV - Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT : V - Portfolio Performance Evaluation

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.

Books for study:

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

Books for reference:

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 references:

1. 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-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Pedagogy :

Chalk and Talk, Quiz, Brain Storming Activity, Assignment, Seminar.

Rationale for Nature of Course: Can be applied to a variety of use cases like scheduling and time management and enterprise resource planning (ERP)

Activities to be Given : Problems given to practice by using network analysis and game theory.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Examine investment options and structure a portfolio	Upto K4
CLO2	Assess the value of Equity Shares, Preference Shares and Bonds	Upto K4
CLO3	Examine stock performance through fundamental and technical analysis	Upto K4
CLO4	Examine the various Portfolio Theories.	Upto K5
CLO5	Evaluate the portfolio performance.	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	1	3	2	3
CLO2	3	3	1	3	2	3
CLO3	3	3	2	3	2	3
CLO4	2	3	1	3	2	2
CLO5	3	3	1	3	2	2

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNIT TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	15	Chalk & Talk , Spot Test, Demo Coding
II	Bond: Introduction – Reasons for issuing Bonds – Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	15	Chalk & Talk , Spot Test, Demo Coding
III	Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences betweenfundamental 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	Chalk & Talk , Spot Test, Demo Coding
IV	Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	15	Chalk & Talk , Spot Test, Demo Coding
V	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.	15	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.D.Reena

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
I	Elective -I	23OPCOMDSE 1B	Operations Research	3	5	25	75	100

Nature of the course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To outline the fundamentals of Operations Research
2. To use OR models for problem solving
3. To examine the role of sequencing and game theory
4. To design and apply network analysis
5. To apply modelling techniques

Course Content:**UNIT : I - Introduction and Linear Programming Problem**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

UNIT : II - Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

UNIT : III - Sequencing and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT : IV - Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

UNIT : V - Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite

population model.

Books for study:

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)

Books for reference:

1. Tulsian P.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 references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
<https://hbr.org/1964/07/decision-trees-for-decision-making>

Pedagogy :

Chalk and Talk, Quiz, Brain Storming Activity, Assignment, Seminar.

Rationale for Nature of Course: Can be applied to a variety of use cases like scheduling and time management and enterprise resource planning (ERP)

Activities to be Given : Problems given to practice by using network analysis and game theory.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Apply Linear Programming	Upto K4
CLO2	Identify models for problem solving	Upto K4
CLO3	Apply sequencing and game theory	Upto K4
CLO4	Apply network analysis to enhance effectiveness	Upto K5
CLO5	Examine the models for decision making	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	3	3	1	3	3	3
CLO3	3	3	1	3	3	2
CLO4	3	3	2	3	3	3
CLO5	3	3	1	3	3	2

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNIT TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Introduction to Operations Research – Uses and Limitations -Linear Programming Problem: Formulation - Solving LPP: Graphical method, Simplex method, the Big-M Method.	15	Chalk & Talk , Spot Test, Demo Coding
II	Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) - Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction - Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	15	Chalk & Talk , Spot Test, Demo Coding
III	Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines - Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory - Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	15	Chalk & Talk , Spot Test, Demo Coding
IV	Replacement: Introduction – Individual replacement problems - Group replacement problems - Network Analysis: PERT and CPM	15	Chalk & Talk , Spot Test, Demo Coding
V	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	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.V.Jeyapriya

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
I	Elective – II	23OPCOMDS EIC	Labour Law	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To Understand the provisions of Trade Unions Act
2. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3. To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4. To learn different provisions relating to payment of wages and minimum wages to employees
5. To understand employee welfare measures with respect to provident fund, gratuity and Bonus

Course Content:**UNIT : I - Introduction and The Trade Unions Act, 1926**

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.

UNIT : II - The Factories Act, 1948 and Equal Remuneration Act, 1976

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.

UNIT : III - The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

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.

UNIT : IV - The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

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.

UNIT : V - The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

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.

Books for study:

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

Books for reference:

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 LawHouse Pvt. Ltd.

Web references:

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

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Students will be able to know about the various strategies and policies followed in different organizations

Activities to be Given : Make the students to prepare their strategies for newly startup companies.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Recall the basic labour legislations pertaining to Trade Unions	Upto K4
CLO2	Explain various provisions of the Factories Act and Equal Remuneration Act	Upto K4
CLO3	Assess provisions relating to the workmen's compensation and state insurance.	Upto K4
CLO4	Examine provisions relating to payment of wages and minimum wages.	Upto K5
CLO5	Expalin the provisions of provident fund, gratuity and bonus schemes.	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	3	2	1	3
CLO2	1	3	3	2	1	3
CLO3	1	3	3	3	1	3
CLO4	1	3	3	3	2	3
CLO5	1	3	3	3	1	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNITS	DESCRIPTION	No. of Hours	Mode of Teaching
I	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	Chalk & Talk , Spot Test, Demo Coding
II	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	Chalk & Talk , Spot Test, Demo Coding
III	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	Chalk & Talk , Spot Test, Demo Coding
IV	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	Chalk & Talk , Spot Test, Demo Coding

V	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	Chalk & Talk , Spot Test, Demo Coding
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Course Designer :Dr.(Mrs).B.Kalyani.

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
I	Elective – II	23OPCOMDS EID	Strategic Human Resource Management	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To appreciate the importance of HR Masafield of study and asacentral management function
2. To understand the implication of HRM on Government regulations and corporate decisions
3. To analyse the key elements of the HRfunctions
4. To gain knowledge about the elements, key concepts and terminology of HRM
5. To apply the principles and techniques of HRM to the discussion of major personnel issues incase studies.

Course Content:**UNIT : I - Introduction to SHRM**

SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.

UNIT : II - Models of SHRM

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.

UNIT : III - Strategic Planning and Compensation

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 as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT : IV - Human Resource Policies

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 – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT : V - Latest trends in Strategic HRM

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 -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Books for study:

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.

Books for reference:

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 references:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Students will be able to know about the various strategies and policies followed in different organizations

Activities to be Given : Make the students to prepare their strategies for newly startup companies.

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

CLOs	Course Outcomes	Knowledge Level
CLO1	Recall the fundamentals of strategic Human Resource Management	Upto K4
CLO2	Examine the conceptual frame work of strategic Human Resource Management Models	Upto K4
CLO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	Upto K4
CLO4	Illustrate drafting of HR policies	Upto K5
CLO5	Analyse the latest trend in the strategic Human Resource Management.	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	3	3	3	2
CLO2	3	3	3	3	3	2
CLO3	3	3	3	3	3	2
CLO4	3	3	3	3	3	2
CLO5	3	3	3	3	3	2

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNIT TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM - SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management - HR - Changing Role of HR Professionals.	15	Chalk & Talk , Spot Test, Demo Coding
II	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.	15	Chalk & Talk , Spot Test, Demo Coding
III	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 as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance	15	Chalk & Talk , Spot Test, Demo Coding
IV	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 – Recruitment, Selection, Training and Development, Performance Appraisal - Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	15	Chalk & Talk , Spot Test, Demo Coding
V	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 - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	15	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Ms.Alhafeeza.

I M.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours /week	CIA	Ext	Total
II	Core – IV	23OPCOM21	Strategic Cost Management	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To analyse the aspects of strategic and quality control management
2. To analyse and select cost control techniques
3. To apply activity based costing for decision making
4. To utilise transfer pricing methods in cost determination
5. To apply cost management techniques in various sectors

Course Content:**UNIT : I - Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - 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 – Just in Time (JIT) – Kaizen Costing.

UNIT : II - Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT : III - Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

UNIT : IV - Transfer Pricing

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

UNIT : V - Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi

Books for reference:

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”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Can be cost controller, financial consultants, chief accountant and internal auditors

Activities to be Given : Assign the cost to the products and calculating the efficiency of the cost usage.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Discuss strategic cost management and QC	Upto K4
CLO2	Choose the appropriate technique for cost control	Upto K4
CLO3	Utilise activity based costing in practice	Upto K4
CLO4	Adopt transfer pricing methods	Upto K5
CLO5	Build cost structure for Agriculture and IT sector	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	3	3	3	3
CLO2	3	3	2	3	3	3
CLO3	3	3	2	3	3	3
CLO4	3	3	2	3	3	3
CLO5	3	3	1	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

UNIT TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	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 – Just in Time (JIT) – Kaizen Costing.	18	Chalk & Talk , Spot Test, Demo Coding
II	Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope - Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles - Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	18	Chalk & Talk , Spot Test, Demo Coding
III	Activity Based Cost Management: Concept, Purpose, Stages, Benefits - Relevance in Decision making and its Application in Budgeting - Practical problems.	18	Chalk & Talk , Spot Test, Demo Coding
IV	Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost - Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs - Practical Problems.	18	Chalk & Talk , Spot Test, Demo Coding
V	Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance - Minimum Support Price and International Perspective - Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	18	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.D.Reena

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Core – V	23OPCOM22	Corporate Accounting	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the accounting treatment for issue of shares
2. To determine profits for fire and marine insurance
3. To prepare consolidated financial statements
4. To account for price level changes
5. To adopt financial reporting standards

Course Content:**UNIT : I - Issue of Shares and Final Accounts of Companies**

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

UNIT : II - Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

UNIT : III - Consolidated financial statements

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

UNIT : IV - Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT : V - Financial reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Books for study:

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.

Books for reference:

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 references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Make the students to prepare the process of company's financial transactions.

Activities to be Given : Prepare the financial transactions and activities of a branded company.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	Upto K4
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	Upto K4
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	Upto K4
CO4	Analyse contemporary accounting methods	Upto K5
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	3
CLO2	3	3	3	3	2	3
CLO3	3	3	2	3	3	3
CLO4	3	3	3	3	3	3
CLO5	3	3	3	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	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	Chalk & Talk , Spot Test, Demo Coding
II	Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies - Ascertainment of profit- Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.	18	Chalk & Talk , Spot Test, Demo Coding
III	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	Chalk & Talk , Spot Test, Demo Coding
IV	Accounting for price level changes - Social responsibility accounting - Human resource accounting - Forensic Accounting.	18	Chalk & Talk , Spot Test, Demo Coding
V	Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) - Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure - Reporting of CSR, Presentation and disclosure in the financial statements.	18	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Dr.(Mrs).T.Karthiyayini

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Core – VI	23OPCOM23	Setting up of Business Entities	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the startup landscape and its financing
2. To analyse the formation and registration of Section 8 company
3. To outline the concept of LLP and business collaboration
4. To understand the procedure for obtaining registration and license
5. To create awareness about the legal compliances governing business entities

Course Content:**UNIT : I - Startups in India****Startups in India**

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

UNIT : II - Not-for-Profit Organisations

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

UNIT : III - Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT : IV - Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –

GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT : V - Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. AmitVohra&RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

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1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: To know about the policies and procedures to be followed during setting up of an business entity

Activities to be Given : It Helps the students to start their own new startup companies.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Compare the various avenues of acquiring finance to setup a business entity	Upto K4
CLO2	Recall the legal requirements for Section 8 Company	Upto K4
CLO3	Examine the provisions for LLP and joint venture	Upto K4
CLO4	Analyse the registration and licensing procedure	Upto K5
CLO5	Examine the compliance of regulatory framework regarding environment	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	3	3	3	3
CLO2	3	2	2	3	2	3
CLO3	3	3	2	3	3	3
CLO4	3	3	3	3	3	3
CLO5	3	3	3	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy - Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups - Financing options available for Startups – Equity financing – Debt financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.	18	Chalk & Talk , Spot Test, Demo Coding
II	Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company - Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts - Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	18	Chalk & Talk , Spot Test, Demo Coding
III	Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation - LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages - Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.	18	Chalk & Talk , Spot Test, Demo Coding
IV	Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN - Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration - Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	18	Chalk & Talk , Spot Test, Demo Coding

V	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure - The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	18	Chalk & Talk, Spot Test, Demo Coding
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Course Designer : Mrs.B.Lalithasubanam

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Elective – III	23OPCOMDSE 2A	Business Ethics and Corporate Sustainability	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the concept and importance of business ethics
2. To enable ethical decision making based on various theories
3. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4. To understand the concepts of corporate sustainability
5. To analyse sustainability information and prepare reports

Course Content:**UNIT : I - Introduction to Business Ethics**

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.

UNIT : II - Ethical Theories

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

UNIT : III - Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT : IV - Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse

gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT : V - Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

Books for study:

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. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 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 references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: This Course will make the students to develop the auditing work

Activities to be Given : To prepare the audit report and voucher

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

CLOs	Course Outcomes	Knowledge Level
CLO1	Apply the concepts of business ethics in practice	Upto K4
CLO2	Demonstrate ethical decision making by applying various theories	Upto K4
CLO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	Upto K4
CLO4	Explain the concepts of corporate sustainability	Upto K5
CLO5	Construct reports disclosing sustainability information	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	3	2	2	3
CLO2	3	3	3	2	2	3
CLO3	3	3	3	2	2	3
CLO4	2	2	2	3	3	3
CLO5	2	2	2	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNITS	DESCRIPTION	No. of Hours	Mode of Teaching
I	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.	15	Chalk & Talk , Spot Test, Demo Coding
II	Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	15	Chalk & Talk , Spot Test, Demo Coding
III	Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets-Corporate disclosure-Insider trading. Finance - Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	15	Chalk & Talk , Spot Test, Demo Coding
IV	Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	15	Chalk & Talk , Spot Test, Demo Coding

V	Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	15	Chalk & Talk , Spot Test, Demo Coding
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Course Designer : Mrs.B.Lalithasubanam

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Elective – III	23OPCOMDSE 2B	Audit and Due Diligence	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand different types of audit
2. To gain knowledge on secretarial audit
3. To understand the basics of due diligence
4. To analyse different types of due diligence
5. To understand due diligence for take overs and due diligence report

Course Content:**UNIT : I - Introduction to Audit**

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

UNIT : II - Secretarial Audit

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.

UNIT : III - Introduction to Due Diligence

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

UNIT : IV - Types of Due Diligence

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

UNIT : V - Due Diligence for Take overs and Due Diligence Report

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.

Books for study:

1. Jiawei Han, Micheline Kamber (2011), Data Mining, Concepts and Techniques, Morgan Kauffman Publishers, California.

2. Pang Ning Tan, Michael Steinbach, Vipin Kumar (2005), Introduction to Data Mining, Addison Wesley, USA.
3. K.P. Soman, ShyamDiwakar, V. Ajay (2006), Insight into Data Mining: Theory & Practice, Prentice Hall of India, New Delhi.

Books for reference:

1. BPB Editorial Board (2004), “Data Mining”, BPB publications, Noida.
2. Ian H. Witten & Eibe Frank (2011), “Data Mining, Practical Machine Learning Tools and Techniques”, Morgan Kaufmann series.
3. Ramesh Sharda, Dursun Delen, Efraim Turban (2018), “Business Intelligence”, Pearson Education Services Pvt Ltd, Noida.

Web references:

6. [https://mrcet.com/downloads/digital_notes/ME/III%20 year/ERP%20 Complete%20Digital%20notes.pdf](https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf)
7. [https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20\(R18A0524\).pdf00](https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20(R18A0524).pdf00)

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: This Course will be make the students to develop the auditing work

Activities to be Given : To prepare the audit report and voucher

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Explain the basic concepts, principles and need of data warehousing	Upto K4
CLO2	Appraise data warehouse architecture, modelling and its implementation.	Upto K4
CLO3	Choose various steps in implementing data mart and its dimensions	Upto K4
CLO4	Recall the features and types of data mining	Upto K5
CLO5	Apply various data mining tools and techniques	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	1	1	1	2	3
CLO2	2	3	2	2	2	3
CLO3	3	3	3	3	3	3
CLO4	3	3	3	3	3	3
CLO5	3	3	3	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits - Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	15	Chalk & Talk , Spot Test, Demo Coding
II	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.	15	Chalk & Talk , Spot Test, Demo Coding
III	Due diligence: Meaning, Need, Objectives and Scope - Factors to be considered while conducting due diligence - Process of due diligence – Techniques of due diligence.	15	Chalk & Talk , Spot Test, Demo Coding
IV	Types of Due Diligence: Operational, Strategic, Financial - Technical, Legal, Management, Technical - Environmental, Human Resource.	15	Chalk & Talk , Spot Test, Demo Coding
V	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.	15	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.B.Lalithasubanam

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Elective – IV	23OPCOMDSE 2C	Rural And Agricultural Marketing	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the concepts of Rural marketing and its environments
2. To understand the buying behaviour of rural consumers
3. To gain knowledge on strategies relating to rural product, branding, packaging, etc
4. To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5. To understand the principles and functioning of cooperative marketing

Course Content:**UNIT : I – Introduction to Rural marketing**

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.

UNIT : II - Rural buyer behaviour

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

UNIT : III - Rural product strategy and pricing

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) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT : IV - Food processing industry infrastructure in India

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT : V - Cooperative marketing

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

Books for study:

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. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. [Dogra Balram](#) and [KarminsterGhuman](#) (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: This course is meticulously designed to meet the growing logistic and supply chain management challenges and to develop a competent cadre of business executives.

Activities to be Given : coordinate and plan the production plan, inventory management, scheduling and material planning. Managing the inventory levels of finished goods and raw materials.

Course Learning Outcomes(CLO)

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

CLOs	Course Outcomes	Knowledge Level
CLO1	Recall the concepts of rural marketing	Upto K4
CLO2	Analyse the buying behaviour of rural consumers	Upto K4
CLO3	Develop the strategies relating to rural product, branding, packaging, etc.	Upto K4
CLO4	Construct distribution and promotional mix in the rural market relating to food processing industry	Upto K5
CLO5	Explain the principles and functioning of cooperative marketing	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	2	1	2	3	3
CLO2	3	3	3	3	3	3
CLO3	3	3	3	3	3	3
CLO4	3	3	2	3	3	3
CLO5	2	2	2	3	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNIT TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	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.	15	Chalk & Talk , Spot Test, Demo Coding
II	Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	15	Chalk & Talk , Spot Test, Demo Coding
III	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) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	15	Chalk & Talk , Spot Test, Demo Coding
IV	Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	15	Chalk & Talk , Spot Test, Demo Coding
V	Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.	15	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Dr.(Mrs).T.Karthiyayini

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Elective – IV	23OPCOMDSE 2D	Logistics and Supply Chain Management	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To identify the primary differences between logistics and supply chain management
2. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3. To evaluate the management components of supply chain management
4. To analyse the tools and techniques applied in implementing supply chain management.
5. To create awareness about the professional opportunities in supply chain management.

Course Content:**UNIT : I – Supply Chain Management**

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT : II - Global perspectives

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT : III - Framework of Logistics

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 -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT : IV - SCM-Warehousing

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC

Security, International Sourcing, Distribution control and evaluation.

UNIT : V - SCM-Plan

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Books for study:

1. Azam, M (2012), "Management Information System", McGrawHill Education, Noida.
2. Laudon, K., Laudon, J. and Dass, R. (2010), "Management Information Systems – Managing the Digital Firm", 11th Edition, Pearson, Noida.
3. Murdick, R.G., Ross, J.E. and Claggett, J.R. (2011), "Information Systems for Modern Management", 3rd Edition, PHI, New Delhi.

Books for reference:

1. O'Brien, J.A., Morakas, G.M. and Behl, R. (2009), "Management Information Systems", 9th Edition, Tata McGraw-Hill Education, Noida.
2. Saunders, C.S. and Pearson, K.E. (2009), "Managing and Using Information Systems", 3rd Edition, Wiley India Pvt. Ltd., New Delhi.
3. Stair, R. and Reynolds, G. (2012), "Information Systems", 10th Edition, Cengage Learning, Noida.

Web references:

1. <https://cleartax.in/g/terms/mis-meaning-mis-full-form-marketing-information-system/amp>
2. <https://www.techtarget.com/searchitoperations/definition/MIS-management-information-systems>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: This course is meticulously designed to meet the growing logistic and supply chain management challenges and to develop a competent cadre of business executives.

Activities to be Given : coordinate and plan the production plan, inventory management, scheduling and material planning. Managing the inventory levels of finished goods and raw materials.

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

CLOs	Course Outcomes	Knowledge Level
CLO1	Identify the basic concept of Information system	Upto K4
CLO2	Discuss the importance of MIS	Upto K4
CLO3	Explain the functional MIS	Upto K4
CLO4	Describe the role of system analyst	Upto K5
CLO5	Apply the concept of Enterprise resource planning	Upto K5

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	1	2	2	1	2
CLO2	2	2	2	2	1	2
CLO3	3	3	3	3	1	2
CLO4	3	3	3	3	2	3
CLO5	3	3	3	3	2	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

UNI TS	DESCRIPTION	No. of Hours	Mode of Teaching
I	Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles - Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods - Channels of Distribution at Services Level, Factors for selection of suitable channels.	15	Chalk & Talk , Spot Test, Demo Coding
II	Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces - Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	15	Chalk & Talk , Spot Test, Demo Coding
III	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 -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	15	Chalk & Talk , Spot Test, Demo Coding
IV	Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements - Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling - Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	15	Chalk & Talk , Spot Test, Demo Coding

V	SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management - E-market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law - Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	15	Chalk & Talk , Spot Test, Demo Coding
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Course Designer : Dr.(Mrs).T.Karthiyayini

I M.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /week	CIA	SE	Total
II	Skill Enhancement Course SEC- 1	23OPCOMSEC 21	Practical Banking	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objective

1. To learn the relationship between Banker and Customer.
2. To train the students about the depository system
3. To Understand the various kinds of cheque.
4. To learn the concept crossing and endorsement.
5. To gain the knowledge about E-Banking.

Course Content:

UNIT : I - Banker and Customer: Meaning & Definition -Relationship between a banker and a customer: General Relationship – Special Relationship – General Precautions for opening an account.

UNIT : II - Deposits: Meaning – Types of Deposit: Saving bank account – Current bank account, Recurring deposit, Fixed deposit - Receipt and its legal implication.

UNIT : III - Cheque: Meaning, Definition – Features - Types of Cheque.

UNIT : IV - Crossing: Meaning – Types of Crossing – Significance of Crossing-Endorsement - Meaning.

UNIT : V - E- Banking: ATM, Debit Cards and Credit Cards, Mobile Banking, NEFT, RTGS, UPI, Paytm, Google Pay, PhonePe.

Book for study:

1. Gordon.E & Natarajan.K, Banking Theory Law & Practice, Himalaya Publishing House, Mumbai, 2021

Books for Reference:

1. S.Gurusamy, Banking Theory, Law& Practice, Vijay Nicole Imprints, 2017
2. S.N.Mahawari, Banking Theory, Law & Practice, Kalyani Publications, 2014
3. Raman.B.S, Banking Theory , Law & Practice, United Publishers, Mangalore, 2010
4. Sundaram and Varshney, Banking Theory, Law&Practice, Sultan Chand & Sons 2014.

Web References:

1. <https://www.rbi.org.in/>, <http://agriculture.gov.in/>
2. <https://www.bankingombudsman.org>

Pedagogy: Chalk &Talk, Quiz, Assignment, Seminar.

Rationale for nature of Course: Career opportunities financial assistant, accounts manager

Activities to be given

1. The students applying all forms of banking
2. Learning of e –banking through mobile

Course Learning Outcome (CLOs)

On completion of the course, behind the students would be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO 1	understand the relationship between banker and customer	Up to K4
CLO 2	understand the various types of deposit of the bank	Up to K4
CLO 3	Use cheques and draft in commercial transaction	Up to K4
CLO 4	evaluate the performance of crossing cheque in the bank	Up to K5
CLO 5	The recent trends in the banking system	Up to K5

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, and making presentations with evidences.

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	3	2	3	3
CLO2	1	2	3	2	1	3
CLO3	1	1	3	2	2	3
CLO4	2	2	3	2	3	3
CLO5	2	2	3	2	3	3

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 30 hrs

UNIT S	DESCRIPTION	No. of Hours	Mode of Teaching
I	Banker and Customer: Meaning & Definition - Relationship between a banker and a customer: General Relationship – Special Relationship - General Precautions for opening an account.	6	Chalk & Talk , Spot Test, Demo Coding
II	Deposits: Meaning – Types of Deposit: Saving bank account - Current bank account, Recurring deposit- Fixed deposit - Receipt and its legal implication.	6	Chalk & Talk , Spot Test, Demo Coding
III	Cheque: Meaning - Definition – Features - Types of Cheque.	6	Chalk & Talk , Spot Test, Demo Coding
IV	Crossing: Meaning - Types of Crossing – Significance of Crossing - Endorsement - Meaning.	6	Chalk & Talk , Spot Test, Demo Coding
V	E- Banking: ATM, Debit Cards and Credit Cards - Mobile Banking, NEFT, RTGS, UPI - Paytm, Google Pay, PhonePe.	6	Chalk & Talk , Spot Test, Demo Coding

Course Designer : Mrs.V.Jeyapriya