



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)(SILVER JUBILEE INSTITUTION)
(Affiliated to Bharathidasan University)
(Accredited by NAAC; An ISO 9001:2015 Certified Institution)
SUNDARAKKOTTAI, MANNARGUDI – 614016.
TAMILNADU, INDIA.

M. Com - General., COMMERCE
CHOICE BASED CREDIT SYSTEM

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

(Applicable to the candidates admitted form the academic year 2023-24 onwards)

Eligibility: A pass in B.Com. / Bank Management / Computer Applications / Financial Management / B.Com. (Applied) / Co Operation / B.B.A. and other related Programmes equivalent to B.Com.

Sem.	Part	Courses	Course Code	Title of the Course	Ins. Hrs./ Week	L	T	P	S	Credits	Exam Hours	Maximum Marks		
												CIA	ESE	Total
I	Part A	Core Course - I	P23CM101	Business Finance	6	5	-	-	1	4	3	25	75	100
		Core Course -II	P23CM102	Digital Marketing	6	5	-	-	1	4	3	25	75	100
		Core Course -III	P23CM103	Banking and Insurance	6	5	-	-	1	4	3	25	75	100
	Part B (i)	EC - I	P23CME11A	Elective Course – I	5	4	-	-	-	3	3	25	75	100
			P23CME11B											
	Part B (i)	EC - II	P23CME12A	Elective Course – II	5	4	-	-	-	3	3	25	75	100
			P23CME12B											
Part B (ii)	NME - I		Non – Major Elective - I	2	-	-	-	-	2	3	25	75	100	
Total					30	27	-	-	03	20	-	-	-	600
II	Part A	Core Course -IV	P23CM204	Strategic Cost Management	6	5	-	-	1	5	3	25	75	100
		Core Course - V	P23CM205	Corporate Accounting	6	5	-	-	1	5	3	25	75	100
		Core Course -VI	P23CM206	Setting up of Business Entities	6	5	-	-	1	4	3	25	75	100
	Part B (i)	EC - III	P23CME23A	Elective Course – III	5	4	-	-	-	3	3	25	75	100
			P23CME23B											
	Part B (i)	EC -IV	P23CME24A	Elective Course – IV	5	4	-	-	-	3	3	25	75	100
			P23CME24B											
Part B (ii)	NME - II		Non – Major Elective - II	2	-	-	-	-	2	3	25	75	100	
Total					30	23	-	-	03	22	-	-	-	600
III	Part A	Core Course - VII		Taxation	6	5	-	-	1	5	3	25	75	100
		Core Course-VIII		Human Resource Analytics	6	5	-	-	1	4	3	25	75	100
		Core Practical -I		Computers in Business (Practical only)	6	-	-	6	-	5	3	25	75	100
		Industry Module		Industry Entrepreneurship (20% Theory 80% Practical)	6	4	-	-	-	4	3	25	75	100
	Part B (i)	EC -V		Elective Course – V	4	4	-	-	-	3	3	25	75	100
	Part B (ii)	SEC - III		Modern Office Management	2	2	-	-	-	2	3	25	75	100
	Part B (iii)	Internship/Industrial Activity (Credits)			-	-	-	-	-	2	-	-	-	-

		Total			30	22	-	06	02	25	-	-	-	600
IV	Part A	Core Course IX		Corporate and Economic Laws	5	4	-	-	1	4	3	25	75	100
		Core Course X		Research Methodology	6	4	-	-	1	5	3	25	75	100
		Core Course XI		International Business	5	4	-	-	1	4	3	25	75	100
		Project		Project with Viva Voce	8	4	-	-	6	6	3	25	75	100
	Part B (i)	EC -VI		Elective Course –VI	4	3	-	-	-	2	3	25	75	100
	Part B (ii)	Professional Competency		Advanced Excel	2	2	-	-	-	2	3	25	75	100
	Part C			Extension Activity	-	-	-	-	-	1	-	-	-	-
Total				30	21	-	-	09	24	-	-	-	600	
Grand Total				120	-	-	-	-	91	-	-	-	2400	
Extra Credit		MOOC/ SWAYAM/NPTEL (At least Three)		-	-	-	-	-	2	-	-	-	-	
		Value Added Course (At least one per year)		-	-	-	-	-	2	-	-	-	-	

L – Lecture

T – Tutorial

P – Practical

S - Seminar

SUMMARY OF CURRICULUM STRUCTURE OF PG

S. No	Part	Subject	No. of Courses	No. of Credits	Marks
1.	Part A	Core Courses	11	48	1100
2.		Core Practical	1	5	100
3.		Core Industry Module	1	4	100
4.		Core Project Work Viva Voce	1	6	100
5.	Part B (I)	Elective Courses (5Course x 3Credit) (1 Course x 2 Credit)	6	17	600
6.	Part B (II)	Non-Major Elective	2	4	200
7.		Skill Enhancement Course (3 Course x 2 Credit)	1	2	100
8.		Professional Competency	1	2	100
9.	Part B (III)	Internship	1	2	-
10.	Part C	Extension Activity	1	1	-
Total			26	91	2400

Part A component and Part B (i) will be taken into account for CGPA calculation for the postgraduate programme and the other components of Part B and Part C have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the PG degree.

ELECTIVE COURSE LIST

(Among the two choices any one can be chosen by the student)

ELECTIVE COURSES OFFERED BY THE DEPARTMENT

S. No.	Semester	Nature of the Paper	Course Code	Elective Courses (Any One From The List)
1.	I	Elective Course (EC) – I	P23CME11A	(A)Security Analysis and Portfolio Management
			P23CME11B	(B)Operations Research
Elective Course (EC) – II		P23CME12A	(A)Labour Laws	
		P23CME12B	(B)Strategic Human Resource Management	
3.	II	Elective Course (EC) – III	P23CME23A	(A)Business Ethics and Corporate Sustainability
			P23CME23B	(B)Audit and Due Diligence
Elective Course (EC) – IV		P23CME24A	(A)Rural and Agricultural Marketing	
		P23CME24B	(B)Logistics and Supply Chain Management	
5.	III	Elective Course (EC) – V		(A)Strategic Management
				(B)International Financial Management
6.	IV	Elective Course (EC) – VI		(A)Organisational Behaviour
				(B)Insolvency Law and Practice

NON MAJOR ELECTIVE (NME) OFFERED BY THE DEPARTMENT

Semester	Part	Course	Course Code	Title of the Paper
I	IV	NME -I	P23NMECM11	Personality Development
II		NME -II		Personal Financial Planning

SEMESTER I



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PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: I – CC - I: BUSINESS FINANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM101	5	-	-	1	4	6	25	75	100
Learning Objectives									
LO1	To outline the fundamental concepts in finance								
LO2	To estimate and evaluate risk in investment proposals								
LO3	To evaluate leasing as a source of finance and determine the sources of startup financing								
LO4	To examine cash and inventory management techniques								
LO5	To appraise capital budgeting techniques for MNCs								
Unit	Contents								No. of Hours
UNIT I	Introduction to Business Finance and Time vale 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.								18
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.								18
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.								18
UNIT IV	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.								18
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.								18
Question pattern: Theory 40%; Problems: 60%									
TOTAL									90

CO	Course Outcomes Students will be able to:
CO1	Explain important finance concepts
CO2	Estimate risk and determine its impact on return
CO3	Explore leasing and other sources of finance for startups
CO4	Summarise cash receivable and inventory management techniques
CO5	Evaluate techniques of long term investment decision incorporating risk factor
Text books	
1.	Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15 th Edition, Sultan Chand & Sons, New Delhi.
2.	Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8 th Edition, McGraw Hill Education, New Delhi.
3.	Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10 th Edition, McGraw Hill Education, New Delhi.
4.	Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
Reference Books	
1.	Pandey I. M., (2021), “Financial Management”, 12 th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2.	Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3.	Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6 th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4.	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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



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SEMESTER: I – CC – II : DIGITAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM102	5	-	-	1	4	6	25	75	100
Learning Objectives									
LO1	To assess the evolution of digital marketing								
LO2	To appraise the dimensions of online marketing mix								
LO3	To infer the techniques of digital marketing								
LO4	To analyse online consumer behaviour								
LO5	To interpret data from social media and to evaluate game based marketing								
Unit	Contents								No. of Hours
UNIT I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.								18
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.								18
UNIT III	Digital media channels Digital media channels – Search engine marketing – EPR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Face book, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Meta verse marketing.								18
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.								18
UNIT V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Face book, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snap chat 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								18

	media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	
TOTAL		90
CO	Course Outcomes Students will be able to:	
CO1	Explain the dynamics of digital marketing	
CO2	Examine online marketing mix	
CO3	Compare digital media channels	
CO4	Interpret online consumer behavior	
CO5	Analyse social media data	
Textbooks		
1.	Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2 nd 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” 3 rd 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.	
Reference Books		
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” 2 nd Edition, Oxford University Press, London.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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	



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SEMESTER: I – CC – III: BANKING AND INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM103	5	-	-	1	4	6	25	75	100
Learning Objectives									
LO1	To understand the evolution of new era banking								
LO2	To explore the digital banking techniques								
LO3	To analyse the role of insurance sector								
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations								
LO5	To analyse risk and its impact in banking and insurance industry								
Unit	Contents								No. of Hours
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.								18
UNIT II	Contemporary Developments in Banking Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.								18
UNIT III	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.								18
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.								18
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.								18
TOTAL									90

CO	Course Outcomes Students will be able to:
CO1	Relate the transformation in banking from traditional to new age
CO2	Apply modern techniques of digital banking
CO3	Evaluate the role of insurance sector
CO4	Examine the regulatory mechanism
CO5	Assess risk mitigation strategies
Textbooks	
1.	Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2.	Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22 nd Edition, S. Chanand Company Ltd, Noida, Uttar Pradesh.
3.	Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11 th Edition, Wiley & Sons, New Jersey, USA.
4.	Theo Lynn , John G. Mooney , Pierangelo Rosati , Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
Reference Books	
1.	Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20 th Edition, Sultan Chand & Sons, New Delhi.
2.	Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3.	Gupta P. K. (2021), “Insurance and Risk Management” 6 th 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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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
3.	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1



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**SEMESTER: I – EC – I: (A) SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME11A	5	-	-	-	3	5	25	75	100
Learning Objectives									
LO1	To become familiar with various Investment avenues and Portfolio Construction								
LO2	To understand the Equity Shares, Preference Shares and Bonds valuation models								
LO3	To learn about long-term and short-term investment analysis tools.								
LO4	To analyse with Portfolio theories.								
LO5	To gain knowledge in Portfolio performance methods.								
Unit	Contents								No. of Hours
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.								12
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.								12
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.								12
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).								12
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.								12
TOTAL									60
CO	Course Outcomes								

Students will be able to:	
CO1	Examine investment options and structure a portfolio
CO2	Assess the value of Equity Shares, Preference Shares and Bonds
CO3	Forecast stock performance through fundamental and technical analysis
CO4	Examine the various Portfolio Theories.
CO5	Evaluate the portfolio performance.
Textbooks	
1.	Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6 th Edition, McGraw Hill, Noida, UP
2.	Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5 th Edition, Sultan Chand & Sons, New Delhi
3.	Bhalla V.K. (2019), "Investment Management", 19 th Edition, S.Chand & Co. Ltd., New Delhi
Reference Books	
1.	Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7 th Edition, Pearson Publication Pvt. Ltd., India, Noida
2.	Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12 th Edition, Himalaya Publishing House, Mumbai
3.	Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2 nd 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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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



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PG & RESEARCH DEPARTMENT OF COMMERCE

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SEMESTER: I – EC – I: (B) OPERATIONS RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
P23CME11B	5	-	-	-	3	5	25	75	100	
Learning Objectives										
LO1	To outline the fundamentals of Operations Research									
LO2	To use OR models for problem solving									
LO3	To examine the role of sequencing and game theory									
LO4	To design and apply network analysis									
LO5	To apply modelling techniques									
Unit	Contents							No. of Hours		
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.							12		
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.							12		
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).							12		
UNIT IV	Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.							12		
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.							12		
TOTAL							90			
CO	Course Outcomes Students will be able to:									
CO1	Demonstrate knowledge of OR fundamentals									
CO2	Identify models for problem solving									
CO3	Apply sequencing and game theory									
CO4	Apply network analysis to enhance effectiveness									
CO5	Examine the models for decision making									

Textbooks

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

Reference Books

1.	Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3 rd Edition, S. Chand, Noida (UP).
2.	Sharma J.K., (2016) “Operations Research”, 6 th 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”, 2 nd Edition, Bhavya Books, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.bbau.ac.in/dept/UIET/EMER601%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
3.	https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3 https://hbr.org/1964/07/decision-trees-for-decision-making



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2023–2024)
PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: I – EC – II: (A) LABOUR LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME12A	5	-	-	-	3	5	25	75	100
Learning Objectives									
LO1	To Understand the provisions of Trade Unions Act								
LO2	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act								
LO3	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act								
LO4	To learn different provisions relating to payment of wages and minimum wages to employees								
LO5	To understand employee welfare measures with respect to provident fund, gratuity and bonus								
Unit	Contents								No. of Hours
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.								12
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.								12
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.								12
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.								12
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								12

	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.	
TOTAL		60
CO	Course Outcomes Students will be able to:	
CO1	Recall the basic labour legislations pertaining to Trade Unions	
CO2	Discuss on various provisions of the Factory’s Act and Equal Remuneration Act	
CO3	Assess provisions relating to the workmen’s compensations and state insurance.	
CO4	Examine provisions relating to payment of wages and minimum wages.	
CO5	Identify the provisions of provident fund, gratuity and bonus schemes.	
Textbooks		
1.	Mishra S.N. (2018), “Labour & Industrial Laws”, 29 th Edition, Central Law Publications, Classic Edition, Allahabad, UP.	
2.	Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8 th Edition., Vikas Publishing, New Delhi	
3.	Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6 th Edition., Sultan Chand & Sons, New Delhi	
Reference Books		
1.	Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3 rd Edition., Pearson Education India Pvt. Ltd., Noida	
2.	Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1 st Edition, McGraw Hill, Noida	
3.	Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5 th Edition., Bharat Law House Pvt. Ltd.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1.	https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf	
2.	https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf	



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: I – EC – II (B) STRATEGIC HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME12B	4	-	-	-	3	4	25	75	100
Learning Objectives									
LO1	To appreciate the importance of HRM as a field of study and as a central management function								
LO2	To understand the implication of HRM on Government regulations and corporate decisions								
LO3	To analyse the key elements of the HR functions								
LO4	To gain knowledge about the elements, key concepts and terminology of HRM								
LO5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.								
Unit	Contents								No. of Hours
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.								12
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.								12
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.								12
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.								12
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.								12

TOTAL		60
CO	Course Outcomes Students will be able to:	
CO1	Comprehend the fundamentals of strategic Human Resource Management	
CO2	Recognise the conceptual framework of strategic Human Resource Management	
CO3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena	
CO4	Assess drafting of HR policies	
CO5	Explore the latest trend in the strategic Human Resource Management.	
Textbooks		
1.	Mathur, SP Strategic Human Resource Management 1 st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.	
2.	Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.	
3.	Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.	
Reference Books		
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	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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 .	



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SEMESTER: I – NME- I: – PERSONALITY DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23SECM11	2	-	-	-	2	2	25	75	100
Learning Objectives									
LO1	To make students groom their personality and prove themselves as good Samaritans of the society.								
LO2	To Know themselves better								
LO3	To Identify their own potentials and accept their own limitations								
LO4	To Consciously overcome their limitations and move towards self esteem								
LO5	To Maximise their own potential in enabling a holistic development								
Unit	Contents								No. of Hours
UNIT I	Introduction to Personality Development The concept of personality - Dimensions of personality – Theories of Freud & Erickson- Significance of personality development. The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.								12
UNIT II	Attitude & Motivation Attitude Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages – Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance – Internal and external motives - Importance of self- motivation- Factors leading to de-motivation								12
UNIT III	Self-esteem Term self-esteem Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviours - Lateral thinking.								12
UNIT IV	Other Aspects of Personality Development Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management - Work ethics –Good manners and etiquette.								12
UNIT V	Employability Quotient Resume building The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.								12
TOTAL								60	
CO	Course Outcomes Students will be able to:								
CO1	Individual or in-group class presentations pertaining to the applications of concepts, theories or issues in human development..								
CO2	Scores obtained from essay and or objective tests.								
CO3	Attendance, classroom participation, small group interactions.								
CO4	Design and complete a research project that can take the form of a developmental interview, an observation or assessment through service learning.								

CO5	Develop and maintain a Reflection
Textbooks	
1.	Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill
2.	Stephen P. Robbins and Timothy A. Judge(2014), Organizational Behavior 16th Edition: Prentice Hall.
Reference Books	
1.	Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw-Hill 1988.
2.	Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002.
3.	Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
4.	Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.managementstudyguide.com/personality-development.htm
2.	https://www.javatpoint.com/personality-development
3.	https://ischoolconnect.com/blog/personality-development-6-reasons-why-it-is-important-for-you/
4.	https://harappa.education/harappa-diaries/personality-development-tips-and-importance/

SEMESTER II



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PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: II – CC – IV: STRATEGIC COST MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM204	5	-	-	1	5	6	25	75	100
Learning Objectives									
LO1	To analyse the aspects of strategic and quality control management								
LO2	To analyse and select cost control techniques								
LO3	To apply activity based costing for decision making								
LO4	To utilise transfer pricing methods in cost determination								
LO5	To apply cost management techniques in various sectors								
Unit	Contents								No. of Hours
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.								18
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.								18
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.								18
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.								18
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.								18
TOTAL									90
CO	Course Outcomes Students will be able to:								
CO1	Discuss strategic cost management and QC								
CO2	Choose the appropriate technique for cost control								

CO3	Utilise activity based costing in practice
CO4	Adopt transfer pricing methods
CO5	Build cost structure for Agriculture and IT sector
Textbooks	
1.	Ravi M Kishore (2018), “Strategic Cost Management”, 5 th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2.	Bandgar P. K., (2017), “Strategic Cost Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3.	Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1 st Edition, Sultan Chand & Sons, New Delhi.
Reference Books	
1.	John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2.	Jawahar Lal, (2015), “Strategic Cost Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3.	Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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



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SEMESTER: II – CC –V: CORPORATE ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM205	5	-	-	1	5	6	25	75	100
Learning Objectives									
LO1	To understand the accounting treatment for issue of shares								
LO2	To determine profits for fire and marine insurance								
LO3	To prepare consolidated financial statements								
LO4	To account for price level changes								
LO5	To adopt financial reporting standards								
Unit	Contents								No. of Hours
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.								18
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.								18
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.								18
UNIT IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.								18
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.								181
	Question pattern: Theory: 20%; Problems: 80%								
TOTAL								90	
CO	Course Outcomes Students will be able to:								
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013								
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.								
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.								
CO4	Assess contemporary accounting methods								
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of								

Companies Act 2013 with respect to Corporate Social Responsibility

Textbooks

1.	Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14 th Edition, Sultan Chand & Sons, New Delhi.
2.	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11 th 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", 22 nd Edition, Kalyani Publishers, New Delhi.
4.	Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17 th Edition, Margham Publications, Chennai.

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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



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PG & RESEARCH DEPARTMENT OF COMMERCE

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SEMESTER: II – CC –VI: SETTING UP OF BUSINESS ENTITIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CM206	5	-	-	1	4	6	25	75	100
Learning Objectives									
LO1	To understand the start-up landscape and its financing								
LO2	To analyse the formation and registration of Section 8 company								
LO3	To outline the concept of LLP and business collaboration								
LO4	To understand the procedure for obtaining registration and license								
LO5	To create awareness about the legal compliances governing business entities								
Unit	Contents								No. of Hours
UNIT I	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.								18
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.								18
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.								18
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.								18
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								18

	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.	
TOTAL		90
CO	Course Outcomes Students will be able to:	
CO1	Assess the various avenues of acquiring finance to setup a business entity	
CO2	Recall the legal requirements for Section 8 Company	
CO3	Examine the proceedings for LLP and joint venture	
CO4	Describe the registration and licensing procedure	
CO5	Examine the compliance of regulatory framework	
Textbooks		
1.	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2 nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.	
2.	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore	
3.	Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai	
4.	Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6 th Edition, Bharath Law House, New Delhi	
Reference Books		
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”, 3 rd Edition, Nova Publishing, USA	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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.	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	
5.	https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf	



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: II – EC –III (A) BUSINESS ETHICS AND CORPORATE

SUSTAINABILITY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME23A	4	-	-	-	3	4	25	75	100

Learning Objectives

LO1	To understand the concept and importance of business ethics
LO2	To enable ethical decision making based on various theories
LO3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
LO4	To understand the concepts of corporate sustainability
LO5	To analyse sustainability information and prepare reports

Unit	Contents	No. of Hours
UNIT I	Introduction to Business Ethics Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	12
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.	12
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.	12
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.	12
UNIT V	Sustainability Reporting Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability -	12

	One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	
TOTAL		60
CO	Course Outcomes Students will be able to:	
CO1	Apply the concepts of business ethics in practice	
CO2	Demonstrate and recommend ethical decision making by applying various theories	
CO3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	
CO4	Discuss the concepts of corporate sustainability	
CO5	Construct reports disclosing sustainability information	
Textbooks		
1.	Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3 rd 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)”, 1 st Edition, S.Chand & Co. Ltd., New Delhi	
Reference Books		
1.	ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi	
2.	David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4 th Edition., Sage Publications Pvt. Ltd, New Delhi	
3.	Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2 nd Edition., McGraw Hill Education, India	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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 https://wedocs.unep.org/handle/20.500.11822/9435	



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(For the Candidates admitted in the academic Year 2023–2024)

PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: II – EC –III (B) AUDIT AND DUE DILIGENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME23B	4	-	-	-	3	4	25	75	100
Learning Objectives									
LO1	To understand different types of audit								
LO2	To gain knowledge on secretarial audit								
LO3	To understand the basics of due diligence								
LO4	To analyse different types of due diligence								
LO5	To understand due diligence for take overs and due diligence report								
Unit	Contents								No. of Hours
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.								12
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.								12
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.								12
UNIT IV	Types of Due Diligence Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.								12
UNIT V	Due Diligence for Take over's 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.								12
TOTAL								60	
CO	Course Outcomes Students will be able to:								
CO1	Analyse different types of audit								
CO2	Assess the provisions relating to secretarial audit								
CO3	Recall the basics of due diligence								
CO4	Evaluate the various types of due diligence								
CO5	Examine due diligence for take overs and prepare due diligence report								

Textbooks

1.	Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19 th Edition, A J Publications Chennai, Tamilnadu.
2.	William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3.	Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1 st Edition, New Delhi
4.	Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15 th Edition, A J Publications, Chennai, Tamilnadu.

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://vakilsearch.com/blog/importance-of-due-diligence-audit-in-business/
2.	https://www.mlrpc.com/articles/understanding-the-differences-between-an-audit-and-financial-due-diligence/
3.	https://www.cfedu.info/single-post/2020/04/28/7-key-differences-between-financial-due-diligence-and-audit
4.	https://www.linkedin.com/pulse/key-differences-between-audit-financial-due-diligence-woon-pheng-ong



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SEMESTER: II – EC –IV (A) RURAL AND AGRICULTURAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME24A	4	-	-	-	3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Rural marketing and its environments.								
LO2	To understand the buying behaviour of rural consumers								
LO3	To gain knowledge on strategies relating to rural product, branding, packaging, etc.								
LO4	To analyse the functioning of food processing industry including distribution and promotion in the rural market.								
LO5	To understand the principles and functioning of cooperative marketing								
Unit	Contents								No. of Hours
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.								12
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.								12
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.								12
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.								12
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.								12
TOTAL									60
CO	Course Outcomes								

	Students will be able to:
CO1	Recall the concepts of rural marketing
CO2	Analyse the buying behaviours of rural consumers
CO3	Appraise the strategies relating to rural product, branding, packaging, etc.
CO4	Design distribution and promotional mix in the rural market relating to food processing industry
CO5	Assess the principles and functioning of cooperative marketing
Textbooks	
1.	Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6 th Edition., BS Publishers & Distributors Pvt Ltd, India
2.	Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3.	Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai
Reference Books	
1.	Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2.	Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: II – EC –IV (B) LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23CME24B	4	-	-	-	3	4	25	75	100
Learning Objectives									
LO1	To identify the primary differences between logistics and supply chain management								
LO2	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.								
LO3	To evaluate the management components of supply chain management								
LO4	To analyse the tools and techniques applied in implementing supply chain management.								
LO5	To create awareness about the professional opportunities in supply chain management.								
Unit	Contents							No. of Hours	
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.							12	
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.							12	
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.							12	
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.							12	
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							12	

	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.	
TOTAL		60
CO	Course Outcomes Students will be able to:	
CO1	Recall the concepts and features of SCM	
CO2	Assess global and Indian perspectives of SCM	
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	
CO4	Assess strategic warehousing for SCM including global level	
CO5	Assess the role of internet in SCM	
Textbooks		
	Books for study:	
1.	Christopher Martin, "Logistics and Supply Chain Management" (2016) 5 th Edition, FT Publishing International, India	
2.	Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida	
Reference Books		
1.	Sahay, B.S., Supply Chain Management, 2 nd Edition; Macmillan Publishers India	
2.	Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.	
3.	Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9 th Edition, McGraw-Hill Higher Education, Noida	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1.	http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html	
2.	http://www.marketing91.com/logistics-activitiesw/	
3.	https://www.fcaco.com/services/warehouse-strategies.	
4.	https://cleartax.in/s/just-in-time-jit-inventory-management	



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SEMESTER: II – NME–II: PERSONAL FINANCIAL PLANNING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
P23SECM22	4	-	-	-	2	4	25	75	100
Learning Objectives									
LO1	To familiarize students with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning.								
LO2	To develop the necessary knowledge and skills for effective financial planning.								
LO3	To develop skills needed to assist themselves and others in managing personal financial issues such as budgeting								
LO4	To financial literacy skills necessary to manage personal financial issues over their lifetime								
LO5	To Management of personal debt and savings levels, investing, insurance products and estate planning.								
Unit	Contents								No. of Hours
UNIT I	Introduction to Financial Planning Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.								6
UNIT II	Investment Planning Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.								6
UNIT III	Personal Tax Planning Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.								6
UNIT IV	Insurance Planning Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.								6
UNIT V	Retirement Benefits Planning Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.								6
TOTAL								30	
CO	Course Outcomes Students will be able to:								
CO1	Understand the meaning and appreciate the relevance of financial planning.								
CO2	Understand the concept of investment planning and its methods								
CO3	Examine the scope and ways of personal tax planning.								

CO4	Analyse insurance planning and its relevance.
CO5	Develop insight into retirement planning and its relevance.
Textbooks	
1.	Halan, M. "Let's Talk Money: You've Worked Hard for It, Now Make It Work for You" Harper Collins Publishers, New York.
2.	Indian Institute of Banking & Finance. "Introduction to Financial Planning" Taxmann Publication, New Delhi.
3.	Keown A.J. "Personal Finance" Pearson, New York.
Reference Books	
1.	Pandit, A. "The Only Financial Planning Book that You Will Ever Need" Network 18 Publications Ltd., Mumbai.
2.	Sinha, M. "Financial Planning: A Ready Reckoner" McGraw Hill Education, New York
3.	Tripathi, V. "Fundamentals of Investment" Taxmann Publication, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.moneycontrol.com/pehlakadam/financial_planning.php?classic=true
2.	https://corporatefinanceinstitute.com/resources/wealth-management/personal-finance/
3.	https://www.investopedia.com/terms/p/personalfinance.asp
4.	https://www.jenksp.org/pages/uploaded_files/chap01.pdf