

M.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 2PACOM

2024-2025



**SENGAMALA THAYAAR EDUCATIONAL TRUST
WOMEN'S COLLEGE(AUTONOMOUS)**
(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC) | (An ISO 9001:2015 Certified Institution)
Sundarakkottai



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)

(Affiliated to Bharathidasan University, Tiruchirappalli)
Accredited by NAAC-An ISO 9001:2015 Certified Institution
SUNDARAKKOTTAI, MANNARGUDI-614016.
TAMILNADU, INDIA.

M.COM., GENERAL
CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED
CURRICULUM FRAME WORK (CBCS-LOCF)
(For the candidates admitted in the academic year 2024-2025)

CHOICE BASED CREDIT SYSTEM

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Our College has moved to CBCS and implemented the grading system.

OUTCOME-BASED EDUCATION (OBE)
LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help to formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses within a programme, maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility and provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

Some important aspects of the Outcome Based Education

Course: is defined as a theory, practical or theory cum practical subject studied in a semester.

Course Outcomes (COs): are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Generally three or more course outcomes may be specified for each course based on its weight age.

Programme: is defined as the specialization or discipline of a Degree.

Programme Outcomes (POs): Programme outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs are what the students should be able to do at the time of graduation with reference to a specific discipline.

Some important terminologies repeatedly used in LOCF.

Core Courses (CC): A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. These are the courses which provide basic understanding of their main discipline. In order to maintain a requisite standard certain core courses must be included in an academic program. This helps in providing a universal recognition to the said academic program.

Discipline Specific Elective Courses (DSE): Elective course may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (DSE). These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature.

Generic Elective Courses: An elective course chosen generally from an **unrelated discipline/subject**, with an intention to seek exposure is called a Generic Elective. Generic Elective courses are designed for the students of other disciplines. Thus, as per the CBCS policy, the students pursuing particular disciplines would have to opt Generic Elective courses offered by other disciplines, as per the basket of courses offered by the college. The scope of the Generic Elective (GE) Courses is positively related to the diversity of disciplines in which programmes are being offered by the college.

Non Major Elective (NME): A student shall choose at least two Non-major Elective Courses (NME) from outside his/her department.

Skill Enhancement Courses (SECs): These courses focus on developing skills or proficiencies in the student, and aim at providing hands-on training. Skill enhancement courses can be opted by the students of any other discipline, but are highly suitable for students pursuing their academic programme. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

Field Study/Industrial Visit/Case Study: It has to be completed during the fifth semester of the degree programme. Credit for this course will be entered in the fifth semester's marks statement.

Internship: Students must complete internship during summer holidays after the fourth semester. They have to submit a report of internship training with the necessary documents and have to appear for a viva-voce examination during fifth semester. Credit for internship will be entered in the fifth semester's mark statement.

Extra Credit Courses: In order to facilitate the students, gaining knowledge/skills by attending online courses MOOC, credits are awarded as extra credits, the extra credit are at three semesters after verifying the course completion certificates. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge by enrolling themselves in the Massive Open Online Courses (MOOC) provided by various portals such as SWAYAM, NPTEL etc.

Postgraduate Programme:

Programme Pattern: The Post Graduate degree programme consists of **FIVE** vital components. They are as follows:

- Part –A : Core Course (Theory, Practicals) Core Industry Module, Core Project
- Part-B (i) : Elective courses
- Part-B (ii) : Non Major Elective, Skill Enhancement course, Professional Competency course
- Part-B (iii) : Internship
- Part –C : Extension activity

EXAMINATION

Continuous Internal Assessment (CIA):

PG - Distribution of CIA Marks

Passing Minimum: 50 %

Assignments – 3 = 30%

Tests- 2 = 50%

Seminar=10 %

Attendance= 10 %

Question Paper Pattern

Part A: includes two subsections

Part A 1 (10X1=10 marks)

One word question/ Fill in the blanks /True or False/ Multiple Choice Questions

Two Questions from Each unit

Part A 2 (5X2=10 marks)

Match the following, Short Answers

One question from Each unit

Total Marks - 20

Part B: (5X5=25 marks)

Paragraph Answers

Either/ or type, One Question from each unit

Part C: (10X3=30)
 Essay Type Answers
 Answer 3 out of 5 Questions
 One Question from each unit

Part A: K1 Level

Part B: K2, K3 and K4 Level

Part C: K5 and K6 Level

Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
1.	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2.	K2	Comprehension/ Understanding	The learner explains ideas or concepts
3.	K3	Application/Applying	The learner uses information in a new way
4.	K4	Analysis/Analysing	The learner distinguishes among different parts
5.	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6.	K6	Synthesis/Creating	The learner creates a new product or point of view

WEIGHTAGE of K –LEVELS IN QUESTIONPAPER

(Cognitive Level) K-LEVELS →	Lower Order Thinking			Higher Order Thinking			Total
	K1	K2	K3	K4	K5	K6	
END SEMESTER EXAMINATIONS (ESE)	20	25		30			75
Continuous Internal Assessment (CIA)	20	25		30			75

QUESTION PATTERN FOR END SEMESTER EXAMINATION/ Continuous Internal Assessment

PART	MARKS
PART –A I. (No choice, One Mark) TWO questions from each unit (10x1=10)	20
II. (No choice, Two Mark) ONE question from each unit (5x2=10)	
PART –B (Either/ or type,5-Marks) ONE question from each unit (5x5=25)	25
PART –C (3 out of 5) (10Marks) ONE question from each unit (3x10=30)	30
Total	75

BLUEPRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION

DURATION: 3.00 Hours.		Max Mark :75						
K-LEVELS		K1	K2	K3	K4	K5	K6	Total Marks
PART								
PART –A(One Mark, No choice) (10x1=10)		10						10
(2-Marks, No choice) (10x2=20)		10						10
PART –B(5-Marks)(Either/or type)(5x5=25)			5	10	10			25
PART –C(10 Marks)(3 out of 5) (3x10=30)						20	10	30
Courses having only K5, K6 levels, K5 level- 3 Questions, K6 level- 2 Questions (One K6 level question is compulsory)								
Total		20	05	10	10	20	10	75

EVALUATION

GRADING SYSTEM

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added and converted as final mark. The marks thus obtained will then be graded as per the scheme provided in Table-1.

Grade Point Average (GPA) will be calculated from the first semester onwards for all semester. From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by semester Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) , respectively. These two are calculated by the following formulae:

$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$	$\text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$
<p>Where,</p> <p style="margin-left: 40px;">C_i is the Credit earned for the Course i</p> <p style="margin-left: 40px;">G_i is the Grade Point obtained by the student for the Course i</p> <p style="margin-left: 40px;">M_i is the marks obtained for the course i and</p> <p style="margin-left: 40px;">n is the number of Courses Passed in that semester.</p>	

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

CLASSIFICATION OF FINAL RESULTS:

1. For each of the first three parts, there shall be separate classification on the basis of CGPA, as indicated in Table-2.
2. For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts/Science/Commerce/Management as Outstanding/Excellent/Very Good/Good/Above Average/Average, the marks and the corresponding CGPA earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of

the Programme.

3. Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.

4. A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.

5. Absence from an examination shall not be taken an attempt.

Table-1: Grading of the Courses - UG

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	NA	RA

The candidate's performance in every current semester is indicated by **Semester Grade Point Average (SGPA)** and from the second semester onwards, the continuous performance including previous semester /s is indicated by **Cumulative Grade Point Average (CGPA)**.

Table-3: Final Result

CGPA	Corresponding Grade	Classification of Final Result
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appearance

The candidates who have passed in the first appearance and within the prescribed duration of the PG programme are eligible. If the candidate's Grade is O/A+ with more than one attempt, the performance is fixed as "Very Good".

VISION

To Empower the women students with knowledge in commerce, trade and accounting in order to make them employable or to become entrepreneurs.

MISSION

- Providing students with professional knowledge and hands on training in commerce and trade.
- Exposing and training the students in accounting and auditing including the use of software.

PROGRAMME OUTCOME (PO)

Upon completion of the degree requirements, students will be

1.	PO -1	Disciplinary Knowledge	Apply the knowledge of mathematics, Social science, accounting fundamentals, and accounting specialization to the solution of complex accounting & management problems
2.	PO - 2	Critical Thinking and Professional Development	Emphasizing the critical thinking and analytical skills on the basis of subject expertise to equip the commerce learners into professionals.
3.	PO – 3	Social Responsibility	Remain cohesive and diligent to meet the needs of the society and the business.
4.	PO – 4	Analytical Thinking	Gain cost- benefits consciousness in making better decisions in life and career.
5.	PO – 5	Research and Development	Acquire research acumen in Commerce/ its related fields and also to become accomplished entrepreneurs.
6.	PO – 6	Communication and Skill Development	Ability to perform the knowledge dissemination through the effective oral/ verbal communication, report writing and presentations and Imbibe employability skills for a career in Commerce and Industry.
7.	PO – 7	Problem Solving	Understand the complex problems and executing the resolving strategy through effective networking among the knowledge pool.
8.	PO – 8	Project Management	Reveal knowledge and understanding of commerce, Management Principles and apply these to one's own work, as a member in a team to manage projects
9.	PO – 9	Leadership Skills	Emerge as Women leaders who serve as transformational catalysts in policymaking.
10.	PO – 10	Life – Long learning	Empowered and endowed with enormous teaching excellence in Commerce to mould the future generation.

PROGRAMME SPECIFIC OUTCOME (PSO)

1.	PSO-1	Make a positive contribution to the accounting practices in the private and public sectors.
2.	PSO - 2	Acquire the passion for research in their chosen fields of Marketing, Banking, Finance and HR.
3.	PSO - 3	Obtain the intellectual, interpersonal and social skills for a holistic education.
4.	PSO - 4	Become self-motivated to acquire necessary digital, decision making and communication skills for a better industry acceptance.
5.	PSO – 5	Excel in contemporary knowledge of business and emerge as innovative entrepreneurs
6.	PSO – 6	Develop the team work, leadership and managerial and administrative skills.
7.	PSO – 7	Ability to start their own business.



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M. Com - General., COMMERCE CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted from the academic year 2024-25 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	Course	Course Code	Title of the Paper	Ins. Hours/Week	Ins. Hours/Week				Credit	Exam Hours	Marks		Total
						L	T	P	S			CIA	ESE	
I	Part A	Core Course–I	P24CM101	Business Finance	6	5	-	-	1	5	3	25	75	100
		Core Course–II	P24CM102	Digital Marketing	6	5	-	-	1	4	3	25	75	100
		Core Course–III	P24CM103	Banking and Insurance	6	5	-	-	1	4	3	25	75	100
	Part B (i)	Elective Course–I	P24CME11A	(a)Security Analysis and Portfolio Management	5	4	-	-	1	3	3	25	75	100
			P24CME11B	(b) Operations Research										
			P24CME11C	(c) Insurance Management										
		Elective Course–II	P24CME12A	(a) Labour Laws	5	4	-	-	1	3	3	25	75	100
			P24CME12B	(b)Strategic Human Resource Management										
			P24CME12C	(c) Retail Management										
	Part B (ii)	Non Major Elective-I	P24NMECM11	Personality Development	2	2	-	-	-	2	3	25	75	100
TOTAL					30	25	-	-	05	21	-	-	-	600
II	Part A	Core Course–IV	P24CM204	Strategic Cost Management	6	5	-	-	1	5	3	25	75	100
		Core Course-V	P24CM205	Corporate Accounting	6	5	-	-	1	4	3	25	75	100
		Core Course -VI	P24CM206	Setting up of Business Entities	6	5	-	-	1	4	3	25	75	100
	Part B (i)	Elective Course –III	P24CME23A	(a)Business Ethics and Corporate Sustainability	5	4	-	-	1	3	3	25	75	100
			P24CME23B	(b)Audit and Due Diligence										
			P24CME23C	(c) Brand Management										
		Elective Course- IV	P24CME24A	(a)Rural and Agricultural Marketing	5	4	-	-	1	3	3	25	75	100
			P24CME24B	(b)Logistics and Supply Chain Management										
			P24CME24C	(c) Industrial Relations										
	Part B (ii)	Non Major Elective-II	P24NMECM22	Personal Financial Planning	2	2	-	-	-	2	3	25	75	100
Part B (iii)	Internship/Industrial Activity			-	-	-	-	-	-	-	-	-	-	
TOTAL					30	25	-	-	05	21	-	-	-	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		Computer Applications in Business (Practical only)	6	2	1	3	-	4	3	25	75	100
		Core Industry Module		Production and Operation Management	6	2	-	4	-	3	3	25	75	100
	Part B (i)	Elective Course –V		(a)Strategic Management	4	3	-	-	1	3	3	25	75	100
				(b)International Financial Management										
				(c) Customer Relationship Management										
	Part B (ii)	Skill Enhancement Course		Modern Office Management	2	2	-	-	-	2	3	25	75	100
Part B(iii)	Internship/Industrial Activity			-	-	-	-	-	2	-	-	-	-	-
TOTAL					30	19	01	07	03	23	-	-	-	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	5	-	-	1	5	3	25	75	100
		Core Course -XI		International Business	5	4	-	-	1	4	3	25	75	100
		Core Project		Project with Viva Voce	8	4	-	4	-	7	3	25	75	100
	Part B (i)	Elective Course –VI (Industry/Entrepreneurship)		(a)Organisational Behaviour	4	3	-	-	1	3	3	25	75	100
				(b)Insolvency Law and Practice										
				(c) Managerial Communication										
Part B (ii)	Professional Competency Course		Advanced Excel	2	2	-	-	-	2	3	25	75	100	
Part C	Extension Activity			-	-	-	-	-	1	-	-	-	-	
TOTAL					30	22	-	04	04	26	-	-	-	600
GRAND TOTAL					120	91	01	11	17	91	-	-	-	2400
Extra Credit		MOOC/ SWAYAM/NPTEL			-	-	-	-	-	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	4	100
3.		Core Industry Module	1	3	100
4.		Core Project Work Viva Voce	1	7	100
5.	Part B (I)	Elective Courses (5Course x 3Credit) (1 Course x 2 Credit)	6	18	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		a) Security Analysis and Portfolio Management
				b) Operations Research
				c) Insurance Management
2.		Elective Course (EC) – II		a) Labour Laws
				b) Strategic Human Resource Management
				c) Retail Management
3.	II	Elective Course (EC) – III		a) Business Ethics and Corporate Sustainability
				b) Audit and Due Diligence
				c) Brand Management
4.		Elective Course (EC) – IV		a) Rural and Agricultural Marketing
				b) Logistics and Supply Chain Management
				c) Industrial Relations
5.	III	Elective Course (EC) – V		a) Strategic Management
				b) International Financial Management
				c) Customer Relationship Management
6.	IV	Elective Course (EC) – VI		a) Organisational Behaviour
				b) Insolvency Law and Practice
				c) Managerial Communication

NON MAJOR ELECTIVE (NME) OFFERED BY THE DEPARTMENT

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

SEMESTER I



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(For the Candidates admitted in the academic Year 2024–2025)

PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: I – CC – I: BUSINESS FINANCE

Ins. Hrs. /Week : 6

Course Credit: 5

Course Code: P24CM101

UNIT– I: Introduction to Business Finance and Time value of money (18 Hours)

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 (18 Hours)

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Installment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

UNIT– III: Startup Financing and Leasing (18 Hours)

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: Receivable and Inventory Management (18 Hours)

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 (18 Hours)

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.

Theory 40% & Problem 60%

Total Lecture Hours - 90

COURSE OUTCOME

1. Explain important finance concepts
2. Estimate risk and determine its impact on return
3. Explore leasing and other sources of finance for start-ups
4. Summarise cash receivable and inventory management techniques
5. Evaluate techniques of long term investment decision incorporating risk factor

TEXT BOOK(S)

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

REFERENCE BOOK (S)

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

E-RESOURCES

1. <https://www.toppr.com/guides/business-studies/financial-management/meaning-of-business-finance/>
2. <https://www.freshbooks.com/hub/finance/business-finance>
3. <https://www.vedantu.com/commerce/meaning-nature-and-significance-of-business-finance>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3	2	1			2	3	2	2	1	3	2	3	2	3	2	3
CO2	3	2	1			2	3	2	2	1	3	2	3	2	3	2	3
CO3	3	2	1			2	3	2	2	1	3	2	3	2	3	2	3
CO4	3	2	1			2	3	2	2	1	3	2	3	2	3	2	3
CO5	3	2	1			2	3	2	2	1	3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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SEMESTER: I – CC - II: DIGITAL MARKETING

Ins. Hrs. /Week : 6 Course Credit: 4 Course Code: P24CM102

UNIT– I: Introduction to Digital Marketing (18 Hours)

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

UNIT– II: Online marketing mix (18 Hours)

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

UNIT– III: Digital media channels (18 Hours)

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.

UNIT– IV: Online consumer behavior (18 Hours)

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 (18 Hours)

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 media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Total Lecture Hours - 90

COURSE OUTCOME

1. Explain the dynamics of digital marketing
2. Examine online marketing mix
3. Compare digital media channels
4. Interpret online consumer behavior
5. Analyse social media data

TEXT BOOK(S)

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.

REFERENCE BOOK (S)

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.

E-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>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO2	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO3	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO4	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO5	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3

S – Strong (3) M- Medium (2) L- Low (1)



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: I – CC - III: BANKING AND INSURANCE

Ins. Hrs. /Week : 6

Course Credit: 4

Course Code: P24CM103

UNIT– I: Introduction to Banking

(18 Hours)

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

(18 Hours)

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.

UNIT– III: Insurance Market

(18 Hours)

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

(18 Hours)

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

(18 Hours)

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

Total Lecture Hours - 90

COURSE OUTCOME

1. Relate the transformation in banking from traditional to new age
2. Apply modern techniques of digital banking
3. Evaluate the role of insurance sector
4. Examine the regulatory mechanism
5. Assess risk mitigation strategies

TEXT BOOK(S)

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. Chanand Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)
5. B.Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOK (S)

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

E-RESOURCES

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO2	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO3	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO4	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3
CO5	3	2	2	2	1	3	2		2	2	3	3	3	3	1	3	3

S – Strong (3) M- Medium (2) L- Low (1)



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

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME11A

UNIT-I: Investment and Portfolio Management (15 Hours)

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 (15 Hours)

.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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Examine investment options and structure a portfolio
2. Assess the value of Equity Shares, Preference Shares and Bonds
3. Forecast stock performance through fundamental and technical analysis
4. Examine the various Portfolio Theories.
5. Evaluate the portfolio performance.

TEXT BOOK(S)

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi
4. Prasanna Chandra, Investment Analysis And Portfolio Management, 4th Edition, Tata McGraw Hill
5. M. Ranganathan and R. Madhumathi (2010). Investment Analysis and Portfolio Management. New Delhi. Pearson Education Press

REFERENCE BOOK (S)

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

E-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>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3	2	1
CO2	3		1	2		2		1	2		3	2	3	2	3	2	1
CO3	3		1	2		2		1	2		3	2	3	2	3	2	1
CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

S – Strong (3) M- Medium (2) L- Low (1)



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

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME11B

UNIT– I: Introduction and Linear Programming Problem (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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

UNIT– V: Decision Tree Analysis and Queuing Theory (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyse the modes of winding up.

TEXT BOOK(S)

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, VikasPublication, Noida

REFERENCE BOOK (S)

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5. PreethiAgarwal, Business Law, CA foundation study material

E-RESOURCES

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3	2	1
CO2	3		1	2		2		1	2		3	2	3	2	3	2	1
CO3	3		1	2		2		1	2		3	2	3	2	3	2	1
CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

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

SEMESTER: I – EC – I (C) INSURANCE MANAGEMENT

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME11C

UNIT– I: Introduction to Insurance

(15 Hours)

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India.

UNIT– II: Life Insurance

(15 Hours)

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT– III: Fire Insurance

(15 Hours)

Fire Insurance – Nature – Concept – Fire Insurance Contract – Kinds of Policies – Policy Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT– IV: Marine Insurance

(15 Hours)

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT– V: General Insurance and Health Insurance

(15 Hours)

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi - Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act,1972 - IRDA Regulations 2000.

Total Lecture Hours - 75

COURSE OUTCOME

1. It helps to understand the knowledge of insurance contracts and provisions.
2. Students can get an idea about terms and conditions regarding Life Insurance.
3. It gives an idea about terms and conditions of Fire Insurance.
4. Students can understand the concepts of Marine Insurance and Premium Calculation.
5. It helps to choose appropriate insurance policies related to life and health insurance.

TEXT BOOK(S)

1. George Rejda, Principles of Risk Management and Insurance, Pearson Education
2. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.
3. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
4. Insurance Theory and Practice , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi
5. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.

REFERENCE BOOK (S)

1. Nalini Prava Tripathy and Pabir Pai-Insurance, Theory and Practice Prentice Hall, New York.
2. M.N.Mishra-Insurance Principles and Practices- S.Chand & Sons, New Delhi
3. Mark S. Dorfman-Introduction to Risk Management and Insurance Prentice Hall, New York
4. George Rejda, Principles of Risk Management and Insurance, Pearson Education.
5. Insurance Theory and Practice , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

E-RESOURCES

1. [https://www.amazon.in/Insurance-Management-Playbook Leader%20%92sGuide](https://www.amazon.in/Insurance-Management-Playbook-Leader%20%92s-Guide)
2. <https://www.palgrave.com/gp/book/9780333374399>
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3	2	1
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CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

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

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code:P24CME12A

UNIT– I: Introduction and The Trade Unions Act, 1926 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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(15 Hours)

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 (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Recall the basic labour legislations pertaining to Trade Unions
2. Discuss on various provisions of the Factory's Act and Equal Remuneration Act
3. Assess provisions relating to the workmen's compensations and state insurance.
4. Examine provisions relating to payment of wages and minimum wages.
5. Identify the provisions of provident fund, gratuity and bonus schemes.

TEXT BOOK(S)

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
4. H.L. Kumar : Labour Laws; Universal Laws Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033.
5. S.S. Gulshan & : Economic, Labour and Industrial Laws; Sultan Chand & Sons, 23, G.K. Kapoor Daryaganj, New Delhi- 2.

REFERENCE BOOK (S)

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat Law House Pvt. Ltd.
4. P. L. Malik : Labour and Industrial Laws (Pocket Edition); Eastern Book Company, 34, Lalbagh, Lucknow-226 001.
5. R.V. Kelkar : Lectures on Criminal Procedure, 4th Edn., Revised by Dr. K.N. Chandrasekharan Pillai, Eastern Book Company, Lucknow.

E-RESOURCES

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf
3. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3	2	1
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CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

S – Strong (3) M- Medium (2) L- Low (1)



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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME12B

UNIT– I: Introduction to SHRM (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Comprehend the fundamentals of strategic Human Resource Management
2. Recognise the conceptual framework of strategic Human Resource Management
3. Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena
4. Assess drafting of HR policies
5. Explore the latest trend in the strategic Human Resource Management.

TEXT BOOK(S)

1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
4. Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.
5. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI, 2001

REFERENCE BOOK (S)

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
3. Gary Dessler, Human Resource Management, PHI, New Delhi, 2003
4. Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003
5. Strategic Human Resource management, Das Pulak, Cengage Learning

E-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.managementstudyhq.com/hrm-evaluation-approaches.>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3	2	1
CO2	3		1	2		2		1	2		3	2	3	2	3	2	1
CO3	3		1	2		2		1	2		3	2	3	2	3	2	1
CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

S – Strong (3) M- Medium (2) L- Low (1)



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: I – EC – II (C) RETAIL MANAGEMENT

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME12C

UNIT– I: Basics Concept of Retailing (15 Hours)

Retailing –Meaning - Definition – Concept – Characteristics - Functions – Traditional and non-Traditional retailing - Applications of information technology in retail management - E –Retailing.

UNIT– II: Retail Consumer Behavior (15 Hours)

Retail consumer behavior- Factors influencing the Retail consumer- Customer decision making process- Types of decision making- Market research for understanding retail consume.

UNIT– III: Retail Formats (15 Hours)

Retail formats - types –Choice of location –Store layout and designs – Positioning of retail shops – Retail store image – Retail service quality Management - Market Segmentation and its benefits- Strategy for effective market segmentation.

UNIT– IV: Retail Shop Management (15 Hours)

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail Accounting and Audits - Retail Store Brands – Retail Advertising and Promotions – Retail Management Information Systems - Online Retail – Emerging Trends.

UNIT– V: E - Retailing (15 Hours)

E - Retailing Role of IT in Business – Influencing Parameters for use of IT in – Retailing – Efficiency in Operations and Effective Management of Online Catalogues – Direct Retailing Methods – Database Management – Data Warehousing – Critical Analysis of E-Retailing Strategies – Customer Relationship Management.

Total Lecture Hours - 75

COURSE OUTCOME

1. Students can understand the basic concepts of retailing.
2. It helps to know the factors affecting the decision taken by the retail customer.
3. They can understand the Store layout and designs and how to select a retail store location.
4. Retail marketing strategies can be known by the students.
5. It explains the promotional strategies available for retail business.

TEXT BOOK(S)

1. Michael Havy ,Baston, Aweitz and Ajay Pandit Retail Management Tata Mcgraw Hill Sixth Edition, 2018
2. Ogden Integrated Retail Management Biztantra 2020
3. Patrick M. Dunne and Robert F Lusch Retailing Thomson Learning 4th Edition 2019
4. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava Retail Management Oxford University Press 2021Dunne Retailing Cengage Learning 2nd Edition, 2019
5. Dr.Jaspreet Kaur Customer Relationship Management Kogent solution 2021

REFERENCE BOOK (S)

1. Ramkrishnan and Y.R.Srinivasan Indian Retailing Oxford University Press 2019
2. Swapna Pradhan Retail Management Tata McGraw Hill 3rd Edition, 2020
3. Modern Retail Management – Principles and Techniques, J.N.Jain and P.P.Singh, Regal Publications, NewDelhi-27
4. Retail Management, S.L.Gupta, Wisdom Publications, Delhi.
5. Retail Management – Barry Berman & Joel R. Evans, Prentice Hall of India, New Delhi

E-RESOURCES

1. <https://safetyculture.com/topics/retail-management/>
2. <https://www.indianretailer.com/article/retail-business/retail/understanding-core-objectives-retail-management>
3. <https://www.amazon.in/Retail-Management-13e-Barry-Berman/dp/9332587698>

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CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: I – MNE – I:- PERSONALITY DEVELOPMENT

Ins. Hrs. /Week : 2

Course Credit: 2

Course Code: P24NMECM11

UNIT– I: Introduction to Personality Development

(06 Hours)

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.

UNIT– II: Attitude & Motivation Attitude

(06 Hours)

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.

UNIT– III: Self-esteem Term self-esteem

(06 Hours)

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.

UNIT– IV: Other Aspects of Personality Development

(06 Hours)

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.

UNIT– V: Employability Quotient Resume building

(06 Hours)

The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.

Total Lecture Hours - 30

COURSE OUTCOME

1. Individual or in-group class presentations pertaining to the applications of concepts, theories or issues in human development..
2. Scores obtained from essay and or objective tests.
3. Attendance, classroom participation, small group interactions.
4. Design and complete a research project that can take the form of a developmental interview, an observation or assessment through service learning.
5. Develop and maintain a Reflection

TEXT BOOK(S)

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.
3. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004)
4. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
5. Smith, B . Body Language. Delhi: Rohan Book Company. 2004

REFERENCE BOOK (S)

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
5. Cloninger, S.C., “Theories of Personality : Understanding Person”, Pearson, New York, 2008, 5th edition

E-RESOURCES

1. <https://www.managementstudyguide.com/personality-development.htm>
2. <https://www.javatpoint.com/personality-development>
3. <https://harappa.education/harappa-diaries/personality-development-tips-and-importance/>

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CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3		
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CO3	3		1	2		2		1	2		3	2	3	2	3		
CO4	3		1	2		2		1	2		3	2	3	2	3		
CO5	3		1	2		2		1	2		3	2	3	2	3		

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SEMESTER II



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

SEMESTER: II – CC – IV: STRATEGIC COST MANAGEMENT

Ins. Hrs. /Week : 6 Course Credit: 5 Course Code: P24CM204

UNIT– I: Introduction to Strategic Cost Management (18 Hours)

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 (18 Hours)

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 (18 Hours)

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

UNIT– IV: Transfer Pricing (18 Hours)

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 (18 Hours)

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.

Total Lecture Hours - 90

COURSE OUTCOME

- Discuss strategic cost management and QC
- Choose the appropriate technique for cost control
- Utilise activity based costing in practice
- Adopt transfer pricing methods
- Build cost structure for Agriculture and IT sector

TEXT BOOK(S)

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.
4. John K Shank and Vijaya Govindarajan ; Strategic Cost Management : Free Press Publication ; New York 2. Drury and Colin
5. Drury and Colin , Management Accounting and Control , Thomson Learning

REFERENCE BOOK (S)

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Kaplan, Atkinson and Young , Management Accounting , Pearson Education.
5. Anthony , Robert N, and Govindrajana , Vijay , Management Control System, TMH.

E-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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CO	POs										PSOs						
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CO4	3		1	2		2		1	2		3	2	3	2	3	2	1
CO5	3		1	2		2		1	2		3	2	3	2	3	2	1

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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: II – CC – V: CORPORATE ACCOUNTING

Ins. Hrs. /Week : 6

Course Credit: 4

Course Code: P24CM205

UNIT– I: Issue of Shares and Final Accounts of Companies

(18 Hours)

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

(18 Hours)

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

(18 Hours)

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

(18 Hours)

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

UNIT– V: Financial reporting

(18 Hours)

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.

Question pattern: Theory: 20%; Problems: 80%

Total Lecture Hours - 90

COURSE OUTCOME

1. Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
2. Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
3. Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
4. Assess contemporary accounting methods
5. Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

TEXT BOOK(S)

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

REFERENCE BOOK (S)

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

E-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>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3		
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CO3	3		1	2		2		1	2		3	2	3	2	3		
CO4	3		1	2		2		1	2		3	2	3	2	3		
CO5	3		1	2		2		1	2		3	2	3	2	3		

S – Strong (3) M- Medium (2) L- Low (1)



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

Ins. Hrs. /Week : 6

Course Credit: 4

Course Code: P24CM206

UNIT– I: Startups in India

(18 Hours)

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

(18 Hours)

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 Ventur

(18 Hours)

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: Registration and Licenses

(18 Hours)

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

(18 Hours)

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.

Total Lecture Hours - 90

COURSE OUTCOME

1. Assess the various avenues of acquiring finance to setup a business entity
2. Recall the legal requirements for Section 8 Company
3. Examine the proceedings for LLP and joint venture
4. Describe the registration and licensing procedure
5. Examine the compliance of regulatory framework

TEXT BOOK(S)

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 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”, 6th Edition, Bharath Law House, New Delhi
5. A.K. Majumdar, Dr. G.K. Kapoor, : Company Law and Practice; Taxmann Sanjay Dhamija

REFERENCE BOOK (S)

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noid
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

E-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/A1999-48.pdf>

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME23A

UNIT– I: Introduction to Business Ethics (15 Hours)

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.

UNIT– II: Insurance Company Accounts (15 Hours)

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: Consolidated financial statements (15 Hours)

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 (15 Hours)

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 (15 Hours)

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

COURSE OUTCOME

1. Apply the concepts of business ethics in practice
2. Demonstrate and recommend ethical decision making by applying various theories
3. Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4. Discuss the concepts of corporate sustainability
5. Construct reports disclosing sustainability information

TEXT BOOK(S)

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi
4. R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
5. Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.

REFERENCE BOOK (S)

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India
4. William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders’ a global environment, Sage Publication, 2019
5. Crane, A. Et al., (2018), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc

E-RESOURCES

1. <https://ddceutkal.ac.in/Syllabus/BECEG-MBA.pdf>
2. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
3. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
<https://wedocs.unep.org/handle/20.500.11822/9435>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3		
CO2	3		1	2		2		1	2		3	2	3	2	3		
CO3	3		1	2		2		1	2		3	2	3	2	3		
CO4	3		1	2		2		1	2		3	2	3	2	3		
CO5	3		1	2		2		1	2		3	2	3	2	3		

S – Strong (3) M- Medium (2) L- Low (1)



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME23B

UNIT– I: Introduction to Audit (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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

UNIT– V: Due Diligence for Take over's and Due Diligence Report (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Analyse different types of audit
2. Assess the provisions relating to secretarial audit
3. Recall the basics of due diligence
4. Evaluate the various types of due diligence
5. Examine due diligence for take overs and prepare due diligence report

TEXT BOOK(S)

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.
5. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London

REFERENCE BOOK (S)

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” , Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.
4. Spicer and Pegler, “Auditing: Khatalia’s Auditing”
5. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications

E-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>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
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CO1	3		1	2		2		1	2		3	2	3	2	3		
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CO5	3		1	2		2		1	2		3	2	3	2	3		

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SEMESTER: II – EC – III (C): BRAND MANAGEMENT

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME23C

UNIT– I: Introduction to Brand (15 Hours)

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

UNIT– II: Brand positions (15 Hours)

Brand positions – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference - Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT– III: Brand Image (15 Hours)

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

UNIT– IV: Leveraging Brands (15 Hours)

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT– V: Brand valuation (15 Hours)

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – Issues & Challenges.

Total Lecture Hours - 75

COURSE OUTCOME

1. Evaluate the feasibility of a new brand launch.
2. Develop and execute a new brand launch plan.
3. Evaluate the performance and situation of a brand for the purpose of recommending future strategies.
4. Measure the value of a brand to an organization using industry standard methods.
5. Apply creative problem solving skills to complex brand issues and problems.

TEXT BOOK(S)

1. Branding, A reference guide to solving your toughest branding problems and strengthening your market position, B. VanAuken, 2018. Jaico Publishing House
2. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi
3. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
4. Harsh Varma, Brand Management, Excell Books, New Delhi.
5. A Anandan & Prasanna Mohan Raj – Brand Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

REFERENCE BOOK (S)

1. Building Brand Value : Five Steps of Building Powerful Brands, M. G.Parameswaran, 2019, New Delhi: Tata McGraw Hill
2. Brand Management, , H. V. Verma, 2018, New Delhi: Excel Books
3. Managing Indian Brands-Concepts and Strategies, S Ramesh Kumar, 2020, Vikas Publications
4. Successful Branding, Prank K Chaudhary, University (India) Press Limited, Hyderabad, 2021
5. Startegic Brand Management, Kapferer, J.-N. (2020). London: Kogan Page Limited

E-RESOURCES

1. <https://www.investopedia.com/terms/b/brand-management.asp>
2. https://en.wikipedia.org/wiki/Brand_management
3. <https://www.indeed.com/career-advice/career-development/brand-management>

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CO	POs										PSOs						
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CO5	3		1	2		2		1	2		3	2	3	2	3		

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

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME24A

UNIT– I: Introduction to Rural marketing (15 Hours)

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 behavior (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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..

Total Lecture Hours - 75

COURSE OUTCOME

1. Recall the concepts of rural marketing
2. Analyse the buying behaviours of rural consumers
3. Appraise the strategies relating to rural product, branding, packaging, etc.
4. Design distribution and promotional mix in the rural market relating to food processing industry
5. Assess the principles and functioning of cooperative marketing

TEXT BOOK(S)

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakraborty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai
4. Acharya S S Agarwal: Agriculture Marketing in India
5. Badi R V Badi N.V: Rural Marketing

REFERENCE BOOK (S)

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
3. K.S.Habeeb - Ur - Rahman Rural Marketing in India - Himalaya publishing
4. S.S.Chinna Agricultural Marketing in India - KALYANI publishers
5. S.S.Acharya&N.L.Agarwala, Agricultural Marketing in India - Oxford and IBH Publications

E-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>

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3		
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PG & RESEARCH DEPARTMENT OF COMMERCE
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SEMESTER: II – EC – IV (B) LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME24B

UNIT– I: Supply Chain Management (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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.

Total Lecture Hours - 75

COURSE OUTCOME

1. Recall the concepts and features of SCM
2. Assess global and Indian perspectives of SCM
3. Examine changing logistics environment pertaining to materials management, warehousing and distribution
4. Assess strategic warehousing for SCM including global level
5. Assess the role of internet in SCM

TEXT BOOK(S)

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th 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
3. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
4. Burt, Dobbler, Starling, World Class Supply Management, TMH.
5. Donald J Bowersox, David J Closs, Logistical Management, TMH

REFERENCE BOOK (S)

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida
4. Pierre David, “International Logistics”, Biztantra
5. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education, India.

E-RESOURCES

1. <http://www.marketing91.com/logistics-activitiesw/>
2. <https://www.fcaco.com/services/warehouse-strategies.>
3. <https://cleartax.in/s/just-in-time-jit-inventory-management>

MAPPING WITH PROGRAMME OUTCOMES

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SEMESTER: II – EC – IV (C) INDUSTRIAL RELATIONS

Ins. Hrs. /Week : 5 Course Credit: 3 Course Code: P24CME24C

UNIT– I: Introduction to Industrial Relations (15 Hours)

Industrial Relations in India: Concept, Perspective and Organisations- Theories of Industrial Relations - IR in U.S.A., U.K., Japan and Europe a comparison.

UNIT– II: Trade Unions (15 Hours)

Trade Unionism - Concept, Functions – Advantages - Approaches - Trade Union Movement in India - Problems of Trade Unions.

UNIT– III: Industrial Conflicts (15 Hours)

Industrial Conflicts - Meaning, Definition and Classification - Strikes and Lock - Outs - Industrial Disputes Machinery - Preventive and Curative Methods.

UNIT– IV: Collective Bargaining (15 Hours)

Collective Bargaining - Meaning and Features - Theories - context and Coverage - Process - Levels - Role of State in Collective Bargaining - Impact of Globalisation on Collective Bargaining.

UNIT– V: Standing Orders and Grievance Procedure (15 Hours)

Standing Orders- Objectives, Evaluation of Standing Orders, Grievances- Concept, Causes of Grievances, Procedure of Settlement.

Total Lecture Hours - 75

COURSE OUTCOME

1. Its helps to know the concept of Industrial Relations elaborately.
2. Easy to understand the role of trade union in the industrial set up.
3. Enable to analyse the important causes & impact of industrial disputes.
4. Its provides knowledge about theories of Bargaining.
5. Understand the various processes and procedures of handling Employee Relations

TEXT BOOK(S)

1. T. N. Chabra, R.K. Suri, “ Industrial Relations- Concepts and Issues”, 2000, Dhanpat Rai& Co. Private Ltd.,
2. CB Mamoria, Satish Mamoria and S V Gankar, “ Dynamics of Industrial Relations”,Himalaya Publishing House, 2018
3. S C Srivatsava, “Industrial Relations and Labour Laws”, 2019, Vikas Publishing House
4. C S Venkatratnam, “ Industrial Relations”, 2018, OUP
5. Yoder, Dale: Personnel Management and Industrial Relations, Oxford University

REFERENCE BOOK (S)

1. Davar R S: Personnel Management and Industrial Relations in India, Himalaya Publishing House
2. Bhabani R.Rath, Industrial Relations and Participative Management
3. B.P.Singh, T.N. Chhabra P.L.Taneja. Personnel Management and IR
4. Arun Monappa, Industrial Relations - Industrial Relations - Johna Dunlop
5. Subba Rao, Essentials of Human Resources Management and IR

E-RESOURCES

1. <https://www.vedantu.com/commerce/industrial-relations>
2. https://en.wikipedia.org/wiki/Industrial_relations
3. <https://www.britannica.com/money/industrial-relations>

MAPPING WITH PROGRAMME OUTCOMES

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SEMESTER: II – NME – II: PERSONAL FINANCIAL PLANNING

Ins. Hrs. /Week : 2 Course Credit: 2 Course Code: P24NMECM22

UNIT– I: Introduction to Financial Planning (06 Hours)

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.

UNIT– II: Investment Planning (06 Hours)

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.

UNIT– III: Personal Tax Planning (06 Hours)

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.

UNIT– IV: Insurance Planning (06 Hours)

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

UNIT– V: Retirement Benefits Planning (06 Hours)

Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Total Lecture Hours - 30

COURSE OUTCOME

1. Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
2. Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
3. Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
4. Assess contemporary accounting methods
5. Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

TEXT BOOK(S)

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
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MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
CO1	3		1	2		2		1	2		3	2	3	2	3		
CO2	3		1	2		2		1	2		3	2	3	2	3		
CO3	3		1	2		2		1	2		3	2	3	2	3		
CO4	3		1	2		2		1	2		3	2	3	2	3		
CO5	3		1	2		2		1	2		3	2	3	2	3		

S – Strong (3) M- Medium (2) L- Low (1)