M.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 2PACOM

2026-2027

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE (AUTONOMOUS)
(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC)
Sundarakkottai,Mannargudi–614 016,

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE

(AUTONOMOUS)

(Affiliated to Bharathidasan University,Tiruchirappalli)

Accredited by NAAC

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* 2026–2027)**

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 with in 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 Centric Elective Courses (DCEC): Elective course may be offered by the main discipline/subject of study is referred to as Discipline Centric Elective Courses (DCEC). 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 optGeneric 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 Course (NMEC): 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, NPTELetc.

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 theblanks /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 QUESTION PAPER

(Cognitive Level) K-LEVELS →	**Lower Order Thinking**			**Higher Order Thinking**			**Total**
	K1	**K2**	**K3**	**K4**	**K5**	**K6**	
END SEMESTER EXAMINATIONS (ESE)	20	20			30		**70**
Continuous Internal Assessment (CIA)	20	20			30		**70**

QUESTION PATTERN FOR END SEMESTER EXAMINATION/ Continuous Internal Assessment

PART		**MARKS**
PART –A I. (No choice, One Mark)**TWO** questions from each unit **II.** (No choice, Two Mark)**ONE** question from each unit	(10x1=10) (5x2=10)	**20**
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**

BLUEPRINTOFQUESTIONPAPER FOR END SEMESTEREXAMINATION							
DURATION: 3.00 Hours.					**Max Mark :75**		
K-LEVELS / **PART**	**K1**	**K2**	**K3**	**K4**	**K5**	**K6**	**Total Marks**
PART –A(One Mark, No choice) (10x1=10)	10						**10**
(2-Marks,Nochoice) (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) Courseshavingonly**K5,K6**levels, K5 level- 3 Questions, K6 level- 2 Questions **(OneK6level question is compulsory)**					20	10	**30**
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:

$$\text{GPA} = \frac{\sum_{i=1}^{n} C_i G_i}{\sum_{I=1}^{n} C_i}$$	$$\text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^{n} C_i M_i}{\sum_{I=1}^{n} C_i}$$
Where, C_i is the Credit earned for the Course i G_i is the Grade Point obtained by the student for the Course i M_i is the marks obtained for the course i and n is the number of Courses **Passed** in that semester.	

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 earnedby 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 - PG

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 pervious 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 – COMMERCE

CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

(Applicable to the candidates admitted from the academic year 2026-2027)

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.

	Course	Course Code	Course Title	Ins. Hrs.	Credit	Exam Hrs.	Marks		Total
							Int.	Ext.	
I	Core Course – I (CC - I)	P26CM101	Business Environment	6	4	3	30	70	100
	Core Course - II (CC - II)	P26CM102	Managerial Economics	6	4	3	30	70	100
	Core Course - III (CC - III)	P26CM103	Advanced Financial Accounting	6	4	3	30	70	100
	Discipline Centric Elective Course - I (DCEC-I)	P26CMDE11A/ P26CMDE11B/ P26CMDE11C	Corporate Law/ Mutual Funds/ Security Analysis and Portfolio Management	5	4	3	30	70	100
	Generic Elective Course - I (GEC - I)	P26CMGE11A/ P26CMGE11B/ P26CMGE11C	Retail Management/ Insurance Management/ Strategic Human Resource Management	5	3	3	30	70	100
	Skill Enhancement Course - I (SEC - I)	P26SECM11	Industrial Relations	2	2	3	30	70	100
	Value Added Course – I (VAC - I)*	P26CMVA11	Artificial Intelligence Transformation in Business Trade	-	2*	-	30	70	100*
	Total			**30**	**21**	**-**			**600**
II	Core Course - IV (CC - IV)	P26CM204	Marketing Management	6	4	3	30	70	100
	Core Course –V (CC - V)	P26CM205	Corporate Finance	6	4	3	30	70	100
	Core Course - VI (CC - VI)	P26CM206	Blockchain Technology	6	4	3	30	70	100
	Discipline Centric Elective Course - II (DCEC - II)	P26CMDE22A/ P26CMDE22B/ P26CMDE22C	Indian Financial System/ Corporate Governance/ Quantitative Techniques for Business Decisions	4	4	3	30	70	100
	Generic Elective Course –II (GEC - II)	P26CMGE22A/ P26CMGE22B/ P26CMGE22C	Working Capital Management/ Investment Management/ Financial Markets	4	3	3	30	70	100
	Skill Enhancement Course – II (SEC - II)	P26SECM22	Intellectual Property Rights, Law and Practices	2	2	3	30	70	100
	Non-Major Elective Course – I (NMEC - I)			2	2	3	30	70	100
				30	**23**	**-**	**-**	**-**	**700**
	Internship / Industrial Activity during the Summer Vacation after 1st Year								

III	Core Course – VII (CC - VII)		Advanced Corporate Accounting	6	4	3	30	70	100
	Core Course – VIII (CC - VIII)		Research Methodology	6	4	3	30	70	100
	Core Course – IX (CC -IX)		Income Tax Law and Practice	6	4	3	30	70	100
	Discipline Centric Elective Course - III (DCEC - III)		Brand Management/ Basics of GST/ Logistics and Supply Chain Management	5	4	3	30	70	100
	Generic Elective Course – III (GEC - III)		Management Information Systems/ Project Management/ International Financial Management	5	3	3	30	70	100
	Non-Major Elective Course – II (NMEC - II)			2	2	3	30	70	100
	Internship / Industrial Activity			-	2	-	20	80	100
	Value Added Course – II (VAC - II)*		Advances in Data Science Using Python and R Programming	-	2*	-	30	70	100*
	Total			**30**	**23**	**-**	**-**	**-**	**700**
IV	Core Course – X (CC - X)		Advanced Cost and Management Accounting	6	4	3	30	70	100
	Core Course – XI (CC - XI)		Services Marketing	6	4	3	30	70	100
	Core Course - XII (CC - XII)		International Business	6	4	3	30	70	100
	Discipline Centric Elective Course - IV (DCEC - IV)		Organizational Behaviour/ Digital Payment System/ Managerial Communication	4	4	3	30	70	100
	Entrepreneurship / Industry Based Course		Entrepreneurship Development	3	3	3	30	70	100
	Project Work @			5	5	-	20	80	100
	Extra Credit Course*		Two credit for each VAC and NPTEL / SWAYAM/ MOOC*	-	2*	-	-	-	-
Total				**30**	**24**	**-**	**-**	**-**	**600**
Grand Total				**120**	**91**				**2600**

LIST OF DISCIPLINE CENTRIC ELECTIVE COURSE

S. No.	Semester	Discipline Centric Elective Course (DCEC)
Discipline Centric Elective Course-I (DCEC-I)		
1	I	Corporate Law/Mutual Funds/ Security Analysis and Portfolio Management
Discipline Centric Elective Course-II (DCEC-II)		
2	II	Indian Financial System/Corporate Governance/ Quantitative Techniques for Business Decisions
Discipline Centric Elective Course-III (DCEC-III)		
3	III	Brand Management/Basics of GST/ Logistics and Supply Chain Management
Discipline Centric Elective Course-IV (DCEC-IV)		
4	IV	Organizational Behaviour/ Digital Payment System/ Managerial Communication

LIST OF GENERIC ELECTIVE COURSE (GEC)

S. No.	Semester	Generic Elective Course (GEC)
Generic Elective Course -I (GEC - I)		
1	I	Retail Management/Insurance Management/ Strategic Human Resource Management
Generic Elective Course -II (GEC - II)		
2	II	Working Capital Management/Investment Management/ Financial Markets
Generic Elective Course -III (GEC - III)		
3	III	Management Information Systems/Project Management/ International Financial Management

VALUE ADDED COURSE *** (VAC)

S. No	Semester	Course	Course Code	Title of the Course
1	I	VAC - I	P26CMVA11	Artificial Intelligence Transformation in Business Trade
2	III	VAC - II		Advances in Data Science Using Python and R Programming

NON – MAJOR ELECTIVE COURSE (NMEC)

S. No	Semester	Course	Course Code	Title of the Course
1	II	NMEC - I	P26NMECM21	Consumer Behaviour
2	III	NMEC - II		Managerial Skill Development

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES: COMMERCE

Sl. No.	Types of the Course	No. of Courses	Credits for each Course	Total Credits	Marks
1.	Core Course (CC)	12	4	48	1200
2.	Discipline Centric Elective Course (DCEC)	4	4	16	400
3.	Generic Elective Course (GEC)	3	3	9	300
4.	Skill Enhancement Course (SEC)	2	2	4	200
5.	Non-Major Elective Courses (NME)	2	2	4	200
6.	Internship / Industrial Activity @	1	2	2	100
7.	Entrepreneurship / Industry Based Course	1	3	3	100
8.	Project Work @	1	5	5	100
Total		**26**	**-**	**91**	**2600**
Value Added Courses *		2*	2	4*	200

*	**The value added courses credit will not be included in the total CGPA. These courses are extra-credit courses. Instruction hours for these courses is 30 hours**
@	Summer Internship will be carried out during the summer vacation after the First year. Viva Voce will be conducted by the college and Marks shall be sent to the University and the same will be included in the 3rd semester Mark Statement.

Summer Internship / Industrial Activity& Project
Scheme of Evaluation:

Description	**Marks**
Report	80
Viva	20
Total	100

SEMESTER I

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(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
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(For the Candidates admitted in the academic Year 2026–2027)
PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: I – CC – I: BUSINESS ENVIRONMENT
Ins. Hrs. /Week: 6 Course Credit: 4 Course Code: P26CM101

COURSE OBJECTIVES:

- To understand the concept, nature, and significance of the business environment.
- To study the impact of political, social, cultural, economic, legal, and technological environments on business decisions.
- To understand the social and cultural environment and its impact on business.
- To evaluate the influence of economic factors on business decision.
- To examine the status and determination of the technological environment in India.

UNIT–I: Introduction **(15 Hours)**
The Concept of Business Environment - Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT–II: Political Environment **(15 Hours)**
Political Environment –Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT–III: Social and Cultural Environment **(20 Hours)**
Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UNIT–IV: Economic Environment **(20 Hours)**
Economic Environment – Economic Systems and their Impact on Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment –Per Capita Income and their Impact on Business Decisions

UNIT–V: Technological Environment **(20 Hours)**
Technological Environment–Meaning-Features of Technology -Sources of Technology- Dynamic Transfer of Technology Impact of Technology on Globalization-Status of Technology in India-Determinants of Technology Environment.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
Digital technologies in modern business organizations, Use of online systems, computerized processes, and technology in business activities and decision-making-Importance of political, economic, social, and technological factors in business growth- Current trends in globalization, digital business, artificial intelligence, and sustainable business practices.

Total Lecture Hours-90

COURSE OUTCOME

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive environment for business to operate globally.
6. Examine the role of globalization and liberalization in shaping the business environment.

TEXT BOOK(S)

1. Aswathappa.K, Essentials of Business Environment,2019 Himalaya Publishing House, Mumbai.
2. C.B. Gupta, Business Environment, 2020 Sulthan Chand & Sons, New Delhi.
3. Dr.V.C.Sinha, Business Environment, 2018 SBPD Publishing House, UP.
4. Francis Cherunilam, Business Environment,2021 Himalaya Publishing House, Mumbai.
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan , Business Environment, 2016 Kalyani Publications, New Delhi.

REFERENCE BOOK (S)

1. Ian Worthington,ChrisBritton, EdThompson,2015 The Business Environment, F T Prentice Hall, New Jersey
2. Namitha Gopal,Business Environment,2021 VijayNicole ImprintsLtd., Chennai.
3. S.Sankaran, Business Environment,2016 Margham Publications, Chennai.
4. Shaikhsaleem, Business Environment,2020 Pearson, New Delhi.
5. Veenakeshav pailwar, Business Environment,2018 PHI Learning PvtLtd, New Delhi.

E-RESOURCES

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk
4. Government of India
5. Ministry of Commerce and Industry

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium (2)L-Low (1)

SEMESTER: I–CC–II: MANAGERIAL ECONOMICS

Ins. Hrs./Week :6 CourseCredit:4 Course Code: P26CM102

COURSE OBJECTIVES:

- To understand the basics of managerial economics and its role in business decisions.
- To study demand, elasticity of demand, and demand forecasting.
- To understand production, supply, cost concepts, and economies of scale.
- To study pricing decisions and different market structures.
- To understand profit concepts, business cycles, and economic forecasting.

UNIT–I: Managerial Economics **(18 Hours)**

Managerial Economics–Meaning, Nature, Scope and Application–Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT–II: Demand Analysis **(18 Hours)**

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants - forecasting and techniques.

UNIT–III: Production & Supply **(18 Hours)**

Production Function –Managerial use of production function - Supply analysis - Law of Supply - managerial uses of supply curve. Cost Concepts, classification& determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction

UNIT–IV: Price and Marketing Structure **(18 Hours)**

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods-Price differentials–Price forecasting.

UNIT–V: Profit **(18 Hours)**

Profit–Nature & Concept–Profit Planning, Policies and Forecasting-profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies – Economic forecasting of business – Input Output Analysis-National Income – Accounting and Measurement.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Digital technologies in modern business organizations and their applications in business activities. Use of online systems, computerized processes, and technology in managerial decision-making- Importance of political, economic, social, and technological factors in business growth and development. Current trends in globalization.

Total Lecture Hours-90

COURSE OUTCOME

1. Know the use fullness of economic tools, principles &laws in making business decisions.
2. Offer Expertise & knowledge on the application of economic theories.
3. Allocate resources in various economic situations for effective capacity utilization.
4. Understand about various market forms, pricing methods and objectives
5. Learn digital business, artificial intelligence, globalization, and sustainable business practices.
6. Understand profit planning and decision-making under uncertainty.

TEXT BOOK(S)

1. Dr.S.Sankaran, Managerial Economics, 2019-Margham Publications.
2. GuptaG.S., Managerial Economics, 2021-TataMcGrawHill, New Delhi.
3. JoelDean, Managerial Economics, 2020- Prentice Hall, New York.
4. MehtaP.L., Managerial Economics, 2022-Sultan Chand and Sons, New Delhi.
5. Varshney and Maheswari- Managerial Economics, 2018-Sultan Chand and Sons, New Delhi.

REFERENCEBOOK (S)

1. Cauvery,Sudha Nayak and Others, 2019 -Managerial Economics-S. Chand and Sons, New Delhi.
2. Dwivedi D.N. - Managerial Economics, 2018 - Vikas Publishing House P. Ltd, New Delhi.
3. H.CraigPetersen,W.CrisLewis,2022 ManagerialEconomics,4th Edition, Pearson Education
4. Mier, Gerald, M: Managerial Economics, 2016-Sultan Chand and Sons, New Delhi.
5. MithaniD.M.–Managerial Economics, 2020-Himalaya Publishing House, Mumbai.

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3. www.phindia.com/
4. The Economic Times
5. Investopedia

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
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(For the Candidates admitted in the academic Year 2026–2027)
PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: I–CC–III: ADVANCED FINANCIAL ACCOUNTING

Ins. Hrs. /Week: 6 **Course Credit: 4** **Course Code: P26CM103**

COURSE OBJECTIVES:

- To understand the concept of Amalgamation as merger and Amalgamation as Purchase.
- To prepare a consolidated balance sheet in the books of holding companies.
- To apply accounting procedure specific to insurance and banking sector.
- To understand the concept of inflation and social responsibility accounting.
- Explain the impact of Human Resource Accounting and Accounting Standards.

UNIT–I: Amalgamation **(18 Hours)**
Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of Transferor Company - Accounting treatment as per AS 14 in the books of Transferee Company.

UNIT–II: Accounts of Holding Companies **(16 Hours)**
Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits –Mutual Owings.

UNIT–III: Accounts of Insurance and Banking Companies **(20 Hours)**
Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Business - Accounts of Banking Companies - Final accounts and Balance Sheet – Provisions for NPA.

UNIT–IV: Inflation, Social Responsibility and Forensic Accounting **(18 Hours)**
Accounting For Price Level Changes- Social Responsibility Accounting-– Forensic Accounting.

UNIT–V: Human Resource Accounting and Accounting Standards **(18 Hours)**
Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
Use of computerized accounting systems, accounting software, and online financial reporting in accounting activities and decision-making. Applications of cloud accounting, digital payments, and automated financial processes in modern accounting practices. Current trends in artificial intelligence, data analytics, e-accounting, and sustainable financial reporting in the business environment.

Theory 20% Problems 80% **Total Lecture Hours-90**

COURSE OUTCOME

1. Specify amalgamation accounts as per AS-14 and apply the same in real life situation.
2. Compute goodwill, capital reserve, minority interest, unrealised profits and mutual owing accurately.
3. Prepare and explore insurance and banking company accounts with due regard to the circumstances and requirements.
4. Understand and apply the principles, concepts and provisions relating to Inflation and social responsibility accounting.
5. Evaluate the International Accounting Standards.
6. Develop professional competence in preparing and presenting financial statements accurately and ethically.

TEXT BOOK(S)

1. M. Pandey. Financial Management, Vikas Publishing House Pvt ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. M.Y. Khan & P.K. Jain, Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Pulishing House, Mumbai.
5. S.N. Maheswari, "Financial Management principles and practice", Sultan Chand & Sons, New Delhi.

REFERENCE BOOK (S)

1. Advanced Financial Accounting (2021) Theodore E. Christensen, David M. Cottrell&Cassy Budd
2. Advanced Financial Accounting, Thomas H. Beechy, (2019) Kenneth E. MacAulay
3. Jain S. P. and Narang K. L, (2014), Advanced Accountancy Vol. 1 & 2, Kalyani Publishers, New Delhi
4. Maheswari S.N. and Suneel K Maheshwari, (2022), 5th Edition, Corporate Accounting - Vikas Publishing House, New Delhi
5. T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.

E-RESOURCES

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_160824.pdf
2. https://www.icsi.edu/media/webmodules/CA&FM.pdf
3. https://www.icai.org/post/17773
4. McGraw Hill – Advanced Financial Accounting
5. Pearson – Advanced Accounting

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium (2)L-Low (1)

SEMESTER: I – DCEC–I: (a) CORPORATE LAW

Ins. Hrs. /Week : 5 Course Credit:4 Course Code: P26CMDE11A

COURSE OBJECTIVES:

- To understand the meaning, nature and importance of corporate laws.
- To gain knowledge about IT Act, Intellectual Property Rights, FEMA and Competition Act
- To understand the role and regulations of SEBI in corporate governance and disclosures.
- To study environmental protection laws related to air and water pollution control.
- To study Consumer protection act, 1986.

UNIT–I: Introduction to Corporate Laws **(15 Hour)**

Corporate Laws: Meaning–Definition–Functions–Pros and Cons-Importance objectives- Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT–II: IT and IPR **(15 Hour)**

Information Technology Act: Scope-Intellectual Property Rights-scope of IPR-Patents Act- Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.

UNIT–III: SEBI **(15 Hours)**

SEBI Act- SEBI Regulations-Corporate Governance-Transparency and Disclosures– Latest Trends, Audit Committee.

UNIT–IV: Environment Protection **(18 Hours)**

Environment protection act-1986-Power of Government Air (Prevention and Control of Pollution) Act, 1981- Water (Prevention and Control of Pollution) Act, 1974.

UNIT–V: Consumer Act and Competition Acts **(12 Hours)**

Consumer protection act, 2019 – scope -Competition Act 2002-Definitions Competitive Agreements-Abuse of dominant position-combination-regulation of combinations – competition commission of India, scope, duties, Powers and functions of Commission -Competition Appellate Tribunal.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent developments in corporate laws and business regulations. Emerging concepts in corporate governance, mergers and acquisitions, and compliance management. Role of SEBI, FEMA, IPR and Information Technology laws in modern business organizations. Applications of environmental laws, consumer protection laws and competition laws in business operations. Current trends in transparency, disclosures, audit committees and corporate social responsibility.

Total Lecture Hours-75

COURSEOUTCOME

1. Acquaint the knowledge relating to different corporate laws and its importance.
2. Familiarize with concepts of IPR and Corporate governance.
3. Identify the process of SEBI Regulations and its transparency and disclosure
4. Know the Environment protection act.
5. Understand consumer protection laws and competition laws in India.
6. Analyze the provisions relating to the formation, incorporation, and management of companies.

TEXT BOOK(S)

1. CompanyActs,1956(Acts and Rules).
2. Gulshan,S.S.AHand book of Corporat Laws,2020S.Chand&Co,NewDelhi.
3. Kuchhal,M.C. Mercantile Law,2021Vikas Publishing House,NewDelhi.
4. N.D.Kapoor, Elements of Company Law, 2020 SultanChand&sons,NewDelhi.
5. N.D.Kapoor, Elements of Mercantile Law, 2020 Sultan Chand&sons,NewDelhi.

REFERENCE BOOK (S)

1. Company Law and Secretarial Practice by KR Chandratre, 17thEdition, Lexis Publications.
2. Guide to Competition Law (Containing commentary on the Competition Act, 2002 MRTP Act,Dugar, Edition: 7th Edition, 2019,Publisher: Lexis Nexis
3. Oakbridge Corporate Law Referencer, Sumit Pahwa 2022 edition, Oakbridge Publishers.
4. Shukla,M.C.a Manual of MercantileLaw,2021,S.Chand&Co.,NewDelhi.
5. Taxmann's Corproate Law–45thEdition–2022, Taxmann publishers.

E-RESOURCES

1. www.icai.org
2. www.icsi.edu.
3. www.legalbites.in
4. Ministry of Corporate Affairs (MCA)
5. Securities and Exchange Board of India (SEBI)

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium (2)L-Low (1)

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SEMESTER: I–DCEC–I: (b) MUTUAL FUNDS

Ins. Hrs./ Week :5 Course Credit:4 Course Code: P26CMDE11B

COURSE OBJECTIVES:

- To understand the concept, types and role of mutual funds.
- To study the legal structure and market constituents of mutual funds.
- To understand SEBI regulations, investor rights and mutual fund registration procedures.
- To gain knowledge about accounting and NAV computation of mutual funds.
- To study distribution channel.

UNIT–I:	**Mutual Funds** Concepts of Mutual Funds - Evaluation of Mutual Funds - Role of Mutual Funds - Types of Mutual Funds: Open Ended and Close Ended	**(15Hours)**
UNIT–II:	**Legal Structure** Legal Structure of Mutual Funds-Rights and Responsibilities of Market Constituents–Fund Mergers and Scheme Takeovers	**(10 Hours)**
UNIT–III:	**Mutual Funds Regulation** Role of Regulation in India RBI, SEBI: Scores (SEBI Complaints Redress system) Procedure for Registering a Mutual Fund with SEBI-Right and Obligations of the Investor	**(15 Hours)**
UNIT–IV:	**Accounting of Mutual Funds** Accounting of Mutual Fund - NAV Computation - Pricing of Units - Valuation of Mutual Funds: Equity and Equity related securities, suspended securities, unlisted securities Liquid Securities, preference shares, Debentures, gold exchange trade funds	**(15 Hours)**
UNIT–V:	**Distribution Channels** Distribution Channels: Multiple Distribution Channels Methods of Compensating for Distribution- Sales Loads- Rule 12b-1 Fees/Service Fees- Revenue Sharing- Sub-transfer Agent Payments- Omnibus Accounts – Noteworthy Recent Developments- Share Classes-ETF Differences - Direct Marketing – Broker - Mutual Funds Schemes in India	**(20 Hours)**
UNIT–VI:	**Current Contours (For Continuous Internal Assessment Only – Self Study)** Emerging trends in mutual fund schemes, regulations and investor protection. Current trends in distribution channels, compensation methods and performance evaluation of mutual funds.	

Total Lecture Hours -75

COURSE OUTCOME

1. Describes the characteristics of mutual fund investments.
2. Explains the legal structure of Mutual Funds
3. To understand the rules and regulations of mutual funds for investment purposes.
4. Helps to measure and compare the performance of mutual fund schemes of different mutual fund companies and other asset management companies
5. Identify various distribution channels and marketing methods of mutual funds.
6. Examine the process of mutual fund investment, redemption, and portfolio management.

TEXT BOOK(S)

1. Dr.Gurusamy, Financial Service and Markets 2021– Vijay Nicole Prints (P)Ltd.
2. G. V. Satya Sekhar The Indian Mutual Fund Industry2016- Indian mutual fund market analysis
3. John C. Bogle 2016 Common Sense on Mutual Funds Understanding index funds and long-term investing
4. M.Y.Khan, Financial Services,2020 Tata Mc Graw Publications Co,Ltd.
5. Seth C. Anderson, Parvez Ahmed 2018 Mutual Funds: Fifty Years of Research Findings

REFERENCEBOOK (S)

1. Dr.D.Joseph Anbarasuand 2016 others, Financial Services-Sultan Chand &Sons.
2. MarkMobius, Mutual Fund 2020-John wiley & Sons.
3. Mutual Funds For Dummies 2022 Eric Tyson Beginners learning mutual funds
4. Nalini Prava Triparthy, 2018 instruments and Services–Prentice Hall of India.
5. NaliniPravaTripathy,2021Mutual funds in India–Excel Books

E-RESOURCES

1. https://www.nism.ac.in/mutual-fund-distributors/
2. https://cleartax.in/s/mutual-funds
3. https://www.utimf.com/learn/ebooks
4. Securities and Exchange Board of India (SEBI)
5. Association of Mutual Funds

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium (2)L-Low (1)

SEMESTER: I–DCEC–I (c): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: P26CMDE11C

COURSE OBJECTIVES:

- To understand the concepts, nature and scope of investment and portfolio management.
- To gain knowledge about valuation of bonds, preference shares and equity shares
- To study various analysis.
- To study Efficient Market Hypothesis, CAPM and portfolio theories
- To understand the concepts and techniques of Portfolio Performance.

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 **(20 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 **(10 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.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Applications of fundamental analysis and technical analysis in investment decision making. Role of Efficient Market. Current developments in portfolio performance evaluation, risk management and portfolio revision strategies.

Total Lecture Hours-75

COURSEOUTCOME

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. Understand portfolio revision and investment decision-making processes.
6. Develop investment strategies based on investor objectives, risk tolerance, and market conditions.

TEXT BOOK(S)

1. Chand & Sons, New Delhi Bhalla V.K. (2019), "Investment Management", 19th Edition,
2. Donald E. Fischer, Ronald J. Jordan & Ashwini K. Pradhan- Security Analysis and
3. Frank K. Reilly & Keith C. Brown- Investment Analysis and Portfolio Management
   Portfolio Management
4. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
5. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan S.Chand& Co. Ltd., New Delhi

REFERENCEBOOK (S)

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

E-RESOURCES

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. Management/portfolio- management-lecture-notes-1-10/17701348
3. https://www.educba.com/fundamental-analysis-vs-technical-analysis
4. Securities and Exchange Board of India (SEBI)
5. National Stock Exchange of India (NSE)

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

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M.Com., COMMERCE

SEMESTER: I –GEC–I: (a) RETAIL MANAGEMENT

Ins. Hrs./Week :5 Course Credit:3 Course Code: P26CMGE11A

COURSE OBJECTIVES:

- To understand the basic concepts and functions of retailing.
- To learn the behavior and buying decisions of retail consumers.
- To study different retail formats, store layouts, and market segmentation strategies.
- To understand retail shop management, inventory control, and promotional activities.
- To gain knowledge about E-retailing and the role of information technology in retail business.

UNIT–I: **Basics Concept of Retailing** **(15 Hours)**
Retailing–Meaning-Definition–Concept–Characteristics-Functions–Traditionalandnon-Traditional retailing - Applications of information technology in retail management – E –Retailing.

UNIT–II: **Retail Consumer Behavior** **(10 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** **(20 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–Data base Management –Data Warehousing–Critical Analysis of E-Retailing Strategies – Customer Relationship Management.

UNIT–VI: **Current Contours (For Continuous Internal Assessment Only – Self Study)**
Recent trends in retailing and retail business environment. Emerging concepts in organized and unorganized retailing. Role of technology in modern retail management. Applications of e-retailing, digital marketing and customer relationship management in retail business. Current developments in supply chain management, inventory control, visual merchandising and consumer buying behaviour. Trends in retail analytics, online shopping and personalized customer services.

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 retail store location.
4. Retail marketing strategies can be known by the students.
5. It explains the promotional strategies available for retail business.
6. Evaluate online retail strategies and customer relationship management practices.

TEXT BOOK(S)

1. Chetan Bajaj, Rajnish Tow and Nidhi V.Srivatsava Retail Management Oxford University Press 2021Dunne Retailing Cengage Learning 2nd Edition, 2019
2. Dr.Jaspreet Kaur Customer Relationship Management Kogentsolution2021
3. MichaelHavy,Baston,AweitzandAjayPanditRetailManagementTataMcgrawHillSixth Edition,2018
4. Ogden Integrated Retail Management Biztantra 2020
5. Patrick M.Dunneand Robert FLusch Retailing Thomson Learning 4thEdition2019

REFERENCE BOOK (S)

1. ModernRetailManagement–PrinciplesandTechniques,J.N.JainandP.P.Singh, Regal Publications, NewDelhi-27
2. Ramkrishnan and Y.R.Srinivasan Indian Retailing Oxford UniversityPress2019
3. Retail Management, S.L.Gupta, Wisdom Publications, Delhi.
4. Retail Management–Barry Berman &Joel R.Evans, Prentice Hall of India, New Delhi
5. SwapnaPradhanRetailManagementTataMcGrawHill3rdEdition,2020

E-RESOURCES

1. https://safetyculture.com/topics/retail-management/
2. https://www.indianretailer.com/article/retail-business/retail/understanding-core
3. https://www.amazon.in/Retail-Management-13e-Barry-Berman/dp/9332587698
4. www.national retail federation
5. www.retail industry leaders association

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: I–GEC–I (b): INSURANCE MANAGEMENT

Ins. Hrs./Week :5 **Course Credit:3** **Course Code: P26CMGE11B**

COURSE OBJECTIVES:

- Identify various types of insurance and the structure of insurance organizations.
- Classify different types of life insurance policies and annuities.
- Analyze fire insurance policy conditions and claim settlement procedures.
- Understand the different types of marine losses and claim settlement procedures.
- Evaluate the role of insurance in providing financial security and promoting economic development.

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 **(10 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 **(20 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.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent trends in insurance management and risk assessment practices. Emerging concepts in life, health and general insurance services. Role of insurance management in financial security and economic development. Current developments in claim settlement, customer relationship management and insurance marketing strategies.

Total Lecture Hours-75

COURSE OUTCOME

1. Describe the different types of insurance and insurance organizations.
2. Apply the concepts of risk selection, mortality tables, and premium calculation
3. Analyze fire insurance policy conditions and claim settlement procedures.
4. Explain the concepts and principles of marine insurance.
5. Evaluate the provisions of the IRDA Act and IRDA Regulations governing the insurance sector.
6. Develop awareness of technological innovations and digital transformation in the insurance industry.

TEXT BOOK(S)

1. Dr.P.K.Gupta-Insurance and Risk Management 2015–Himalaya Publishing House, Mumbai.
2. GeorgeRejda, Principles of Risk 2020 Management and Insurance, Pearson Education.
3. Insurance Theory and Pratice, Nalini Prava Tripathy & PrabirPal,2016 Prentice –Hall of India, Pvt Ltd, New Delhi
4. M.Y. Khan, Indian Insurance System, 2018Tata McGraw-Hill.
5. S.Balachandran, Karve, Palav, 2021 Life Insurance, Insurance Institute of India.M.Y. Khan,Indian Financial System, Tata Mc Graw-Hill

REFERENCE BOOK (S)

1. George Rejda,2021 Principles of Risk Management and Insurance, Pearson Education
2. Insurance Theory and Pratice, 2016 Nalini Prava Tripathy & Prabir Pal, Prentice–Hall of India, Pvt Ltd, NewDelhi
3. M.N.Mishra- Insurance Principles and Practices 2019- S.Chand & Sons, NewDelhi
4. MarkS.Dorfman-2022 Introduction to Risk Management and Insurance Prentice Hall, NewYork
5. Nalini Prava Tripathy and Pabir Pai- Insurance, 2018 Theory and Practice Prentice Hall, New York.

E-RESOURCES

1. https://www.amazon.in/Insurance-Management-Playbook Leader%C2%92sGuide
2. https://www.palgrave.com/gp/book/9780333374399
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf
4. IRDAI Official Website
5. LIC Official Website

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)

SEMESTER: I–GEC–I (c): STRATEGIC HUMAN RESOURCE MANAGEMENT

Ins. Hrs. /Week: 5 **Course Credit: 3** **Course Code: P26CMGE11C**

COURSE OBJECTIVES:

- To align human resource practices with organizational goals
- To improve employee performance and productivity
- To attract, develop and retain talented employees
- To create competitive advantage through human resources policies
- To ensure effective workforce planning ,development and Employee Engagement

UNIT–I: Introduction **(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.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent trends in strategic human resource management and organizational development. Emerging concepts in talent acquisition, employee engagement and workforce diversity. Role of strategic HR practices in modern business management.

Total Lecture Hours-75

COURSE OUTCOME

1. Comprehend the fundamentals of strategic Human Resource Management.
2. Recognise the conceptual frame work of strategic Human Resource Management.
3. Integrate and apply the knowledge of various strategies in Human Resource.
4. Assess drafting of HR policies.
5. Explore the Process of developing HR Policy.
6. Understand recent trends and developments in strategic Human Resource.

TEXT BOOK(S)

1. Mathur, SPStrategic 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 & Aradhana Khandekar-trategic Human Resource Management: An Indian Perspective
4. Graeme Salaman, John Storey & Jon Billsberry- Graeme Salaman, John Storey & Jon Billsberry
5. Jeffrey A. Mello *(2015),* Strategic Human Resource Management, 4th Edition, Cengage Learning

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. Monica Belcourt & Melanie Podolsky- Strategic Human Resources Planning
4. Jeffrey A. Mello- Strategic Human Resource Management
5. Dr. Joginder Singh Grewal & Mr. Vikran- Strategic Human Resource Management

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/practicing
3. https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an- effective
4. www.SHRM Official Website
5. HR.com Official Website

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
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
SUNDARAKKOTTAI, MANNARGUDI-614016.

(For the Candidates admitted in the academic Year 2026–2027)

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

SEMESTER: I–SEC–I: INDUSTRIAL RELATIONS

Ins. Hrs./Week :2 Course Credit:2 Course Code:P26SECM11

COURSE OBJECTIVES:

- Understand the concept, scope, and significance of Industrial Relations.
- Analyze the growth and development of the trade union movement in India.
- Evaluate preventive and curative measures for maintaining industrial peace.
- Explain the theories, process, and levels of collective bargaining.
- Examine the procedure for framing and evaluating standing orders.

UNIT–I: Introduction to Industrial Relations **(6 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 **(6 Hours)**

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

UNIT–III: Industrial Conflicts **(6 Hours)**

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

UNIT–IV: Collective Bargaining **(6 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 **(6 Hours)**

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

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent trends in industrial relations and employee welfare. Basic concepts of trade unions, collective bargaining and industrial disputes. Role of industrial relations in maintaining good relationship between employers and employees. Applications of grievance handling and labour welfare measures in industries.

Total Lecture Hours-30

COURSE OUTCOME

1. Its helps to know the concept to Industrial Relations elaborately.
2. Easy to understand the role of trade union in the industrial setup.
3. Its provides knowledge about the of Bargaining
4. Understand the various processes and procedures of handling Employee Relations Collective Bargaining
5. Understand grievance handling and settlement procedures for promoting harmonious industrial relations.
6. Examine labour welfare measures and social security provisions for workers.

TEXT BOOK(S)

1. CB Mamoria, Satish Mamoria and SV Gankar,"Dynamics of Industrial Relations", Himalaya Publishing House, 2018
2. CS Venkatratnam," Industrial Relations",2018,OUP
3. SC Srivatsava,"Industrial Relations and Labour Laws", 2019, Vikas Publishing House
4. T.N.Chabra,R.K.Suri,"Industrial Relations-Concepts and Issues",2000, Dhanpat Rai & Co. Private Ltd.,
5. Yoder, Dale: Personnel Management and Industrial Relations, 2021 Oxford University

REFERENCE BOOK (S)

1. Arun Monappa,2021 Industrial Relations –Industrial Relations-Johna Dunlop
2. B.P.Singh,T.N.Chabbra P.L.Taneja2020. Personnel Management and IR
3. BhabaniR.Rath, 2018 Industrial Relations and Participative Management
4. Davar RS:Personnel Management and Industrial Relations in India, 2019 Himalaya Publishing House
5. SubbaRao, 2022 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
4. Ministry of Labour and Employment Official Website
5. International Labour Organization (ILO) Official Website

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
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
SUNDARAKKOTTAI, MANNARGUDI-614016.
(For the Candidates admitted in the academic Year 2026–2027)
PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: I–VAC–I: ARTIFICIAL INTELLIGENCE TRANSFORMATION IN BUSINESS TRADE

Ins. Hrs./Week :- **Course Credit:2** **Course Code: P26CMVA11**

COURSE OBJECTIVES:

- Introduce the fundamentals of Artificial Intelligence and its impact on business trade.
- Familiarize students with AI-powered trade, commerce, and analytics tools.
- Develop prompt engineering and AI-assisted business communication skills.
- Demonstrate AI applications in digital trade, finance, marketing, logistics, and analytics.
- Enable students to understand ethical, legal, and strategic implications of AI-driven business transformation.

UNIT–I: Introduction to AI Transformation in Business Trade **(6 Hours)**

Introduction to Artificial Intelligence-AI, Machine Learning, and Generative AI-AI transformation in commerce and trade-AI-driven digital business models-AI in global trade and commerce-AI in business decision-making-Opportunities and challenges of AI in trade-Future of AI in commerce.

UNIT–II: Prompt Engineering and AI-Assisted Business Communication **(6 Hours)**

Introduction to prompt engineering-Prompt structures for trade and commerce applications-AI-assisted business communication-AI-generated trade reports-AI-assisted proposal and documentation preparation-AI in digital business correspondence-AI-generated presentations-AI-assisted strategic planning.

UNIT-III: AI Applications in Digital Trade and Commerce **(6 Hours)**

AI in e-commerce and digital trade-AI-powered customer engagement-AI in digital marketing and consumer analytics-AI in pricing and recommendation systems-AI-assisted inventory management-AI in financial transactions and fintech-AI in customer relationship management (CRM)-AI-supported business intelligence.

UNIT–IV: AI in Supply Chain, Analytics, and Business Forecasting **(6 Hours)**

AI in supply chain management-AI-assisted logistics optimization-Business analytics and AI dashboards-Predictive analytics in trade-KPI monitoring and reporting-AI-supported forecasting-AI in operational efficiency-AI-driven managerial decision-making.

UNIT–V: Ethical, Legal, and Strategic Issues in AI-Driven Trade **(6 Hours)**

Ethical AI in commerce and trade-AI bias and fairness in digital trade-Data privacy and cyber security-Intellectual property and AI-generated content-Regulatory concerns in AI-driven business-AI governance and compliance-Human-AI collaboration in commerce-Future of AI-driven business trade.

Total Lecture Hours-30

COURSE OUTCOME

1. Explain AI concepts and their applications in business trade and commerce
2. Identify AI tools useful for trade analytics, commerce operations, and business communication
3. Apply prompt engineering techniques for trade-related business tasks
4. Analyze AI applications in digital trade, supply chain, finance, and customer analytics
5. Evaluate ethical, legal, and strategic implications of AI transformation in business trade
6. Understand the role of machine learning, data analytics, and automation in enhancing business efficiency.

TEXT BOOK(S)

1. Russell, S., & Norvig*, P. (2021).* Artificial Intelligence: A Modern Approach *(*4th Edition). *Pearson Education.*
2. Kaplan, A. (2024). Artificial Intelligence, Business and Civilization: Our Fate Made in Machines. Routledge.
3. Sharma, R., & Gupta, V. (2023*).* Artificial Intelligence in Business: Applications and Strategies. McGraw-Hill Education.
4. Davenport, T. H., & Ronanki*, R. (2018).* Artificial Intelligence for the Real World. Harvard Business Review Press.
5. Agrawal, A., Gans, J., & Goldfarb, A**.** (2022). Power and Prediction: The Disruptive Economics of Artificial Intelligence. Harvard Business Review Press.

REFERENCE BOOK (S)

1. Russell, S. & Norvig, P. Artificial Intelligence: A Modern Approach.
2. Marr, B. Artificial Intelligence in Practice.
3. Davenport, T. &Ronanki, R. The AI Advantage.
4. Kotler, P. Marketing 5.0: Technology for Humanity.
5. Laudon, K. & Traver, C. E-Commerce: Business, Technology, Society.

E-RESOURCES

1. https://www.researchgate.net/publication/399787879_Transforming_EBusiness_with_Artificial_
2. https://www.sciencedirect.com/science/article/pii/S1877050922017586
3. https://www.wto.org/english/res_e/booksp_e/wtr25_e.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
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)

SEMESTER II

SEMESTER: II–CC–IV: MARKETING MANAGEMENT

Ins. Hrs./Week :6 **Course Credit:4** **Course Code: P26CM204**

COURSE OBJECTIVES:

- To learn the basic ideas of marketing, its importance, and how marketing is different from selling.
- To understand how markets are divided and how products are planned using the marketing mix.
- To learn about products, product development, branding, and how prices are fixed.
- To understand how goods are delivered from producers to customers through channels and transport.
- To learn how products are promoted, how consumers behave, and modern marketing methods like online marketing.

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

Meaning of marketing- Nature of marketing- Importance of marketing- Scope of marketing-Modern marketing concept – Basics of e-Marketing Evaluation of marketing - concept- Features and importance of modern marketing- Recent innovations in modern marketing-Distinction between marketing and selling.

UNIT–II: Market Segmentation and Marketing Mix **(18 Hours)**

Concept of market segmentation- Requirement of effective segmentation- Benefits of market segmentation- Methods of market segmentation- Meaning of marketing mix- Elements of marketing mix- Factors determining marketing mix- Importance of marketing mix- Meaning and nature of marketing research- Objective and functions of marketing research- Elements of marketing research- Process of marketing research- Advantages and limitations of marketing research.

UNIT–III: Product and Pricing **(18 Hours)**

Concept of product- Levels of product- Product planning- Significance of product planning- Product mix- Factors affecting product mix- Product standardization and simplification-Product identification, Branding Packaging, Labelling, Positioning and after sales service. New product development- Product life cycle- Product management. Significance of price in marketing- Pricing objectives pricing policy pricing decisions- Problems in pricing.

UNIT–IV: Distribution System **(18 Hours)**

Meaning of channel of distribution- Importance of distribution channel-Selection of distribution channel- Distribution policies and strategies- Wholesaler and retailer functions and services. Objectives of physical distribution- Concepts of logistics and supply chain- Functions and methods of transportation – Functions and types of warehousing- Inventory management.

UNIT–V: Promotion And Consumer Behaviour **(18 Hours)**

Meaning, Objectives, Strategies, Approaches, Kinds and Methods of promotion- Promotion mix and factors affecting promotion mix. Advertising - Meaning- Objectives- Significances and kinds of advertising- Characteristics of effective advertisement- Different media of advertisement. Consumer behavior - Factors influencing consumer behaviour. Social marketing, Direct marketing, green marketing and online marketing.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Applications of marketing research, market segmentation and marketing mix in business activities. Current developments in product management, pricing strategies, distribution channels and promotional techniques. Trends in green marketing, direct marketing, e-marketing and customer relationship management.

Total Lecture Hours-90

COURSE OUTCOME

1. Apply the modern marketing concepts in the business scenario.
2. Develop appropriate marketing mix for various market segments.
3. Identify and develop the product required by the customers and fix competitive price.
4. Apply the distribution strategies and eliminate the place hindrance of the customers.
5. Identify the customer taste and preferences and adopt sales promotion techniques to compete in the market.

TEXT BOOK(S)

1. Gupta C.B & Nair Rajan, Marketing Management, (2016), Sultan Chand & sons ltd, New
2. Marketing Management - Dr.C.B.Gupta, Dr.N.Rajan Nair, Sultan Chand & Sons New Delhi
3. Philip Kotler, Kevin Lane Keller, Marketing Management, 15th edition (2017), Pearson India Education
4. R.S.N. Pillai and Bagavathi, Marketing Mangement, 1st Edition (2010), Reprint 2014,
5. Seema Gupta, Digital Marketing, 2nd edition 2020, McGraw Hill, Noida, Services, Chennai, ISBN: 978-9332587403.

REFERENCE BOOK (S)

1. Logistics and Supply – G.Raghuram N.Rangaraj 2020,Macmillan Chain Management Publishers India Ltd.
2. Ramaswamy V.S & Namakumari. 2022,S Marketing Management Global Perspective – Indian Context, Om Books, Chennai, ISBN – 9780230637290
3. Retailing Management – Michael levy, Barton Weitz & Ajay Pandit 2018,(Mc Graw HillEducation) India Pvt.Ltd.
4. S.H.H. Kazmi Marketing Management,2016 Excel Books, New Delhi ISBN: 8174465421
5. Sherlekar.S.A "Marketing management"2019, 14th Edition,Himalaya publishing house Mumbai.

E-RESOURCES

1. https://arymanagement.com/
2. https://salesandmarketing.com/
3. https://som.adypu.edu.in/wp-content/uploads
4. American Marketing Association Official Website
5. HubSpot Marketing Official Website

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: II–CC–V: CORPORATE FINANCE

Ins. Hrs./Week :6 **Course Credit:4** **Course Code: P26CM205**

COURSE OBJECTIVES:

- Understand the concepts, objectives, and scope of financial management.
- Apply present value and future value techniques to financial decisions.
- Evaluate market risk using appropriate financial models.
- Apply various investment appraisal techniques in capital investment decisions.
- Determine the weighted average cost of capital (WACC) and marginal cost of capital.

UNIT–I: Financial Goals of the Firm **(18 Hours)**

Financial Management – Introduction to finance, objectives of financial management – Firm Value and equity value– profit maximization and wealth maximization - Changing role of finance managers - Organization of finance function.

Agency model; problem and agency cost – Stockholders and Managers; bondholders and society - Disciplining management through corporate governance - Sustainability model.

UNIT–II: Time Value of Money **(18 Hours)**

Present and future value of single payments, annuities, annuities due, and perpetuities - Growth in annuities and perpetuities - Compound interest and continuous compounding - Annual percentage rates and effective annual rates - Mathematics of loans: Discount, Interest only, Full and partial amortization

UNIT–III: Risk & Return **(18 Hours)**

Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk – Risk & return of single asset, risk and Return of a portfolio, Measurement of market risk for single asset and portfolio.

UNIT–IV: Capital Budgeting **(18 Hours)**

Investment Rules: Capital budgeting methods and their limitations - Comparing projects with varying lives with varying cash flows - Capital budgeting decision rules.

UNIT–V: Financing Decision **(18 Hours)**

Sources of long term funds Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Corporate finance deals with the management of money and funds in a business. It helps a company to make financial decisions, earn profit and increase business growth. Modern corporate finance uses technology, online banking and data analysis for better financial management. It also focuses on risk management, proper use of funds and good corporate governance.

Total Lecture Hours-90

COURSE OUTCOME

1. Apply the modern marketing concepts in the business scenario.
2. Understand the concept and significance of the time value of money.
3. Measure risk and expected return for individual assets and investment portfolios.
4. Evaluate capital budgeting decisions using appropriate decision rules.
5. Understand the various long-term sources of finance decision.

TEXT BOOK(S)

1. Brigham & Houston – Fundamentals of Financial Management,2021 Thomson Cengage Learning,
2. Damodaran, Corporate Finance2018 – John wiley& Co., 2/e, 2004
3. I.M. Pandey – Financial Management (Vikas),2019 9/e,
4. M.Y. Khan & P.K. Jain – 2016 Financial Management (TMH), 5/e
5. Prasanna Chandra; Financial Management 2020 Theory and Practice; Tata McGraw Hill; 7th Edition

REFERENCE BOOK (S)

1. Ashwath Damodaran – Corporate Finance-2017Theory and Practice – John Wiley & Sons
2. Brigham & Earnhardt, Financial Management –2022 Theory & Practice, Thomson Learning, 10/e
3. I.M. Pandey – Financial Management (Vikas), 9/e, 2020
4. Ross, Wester field & Jaffe, Corporate Finance– TMH – 7/e, 2019
5. Vanhorne, Financial Management & Policy, Pearson / PHI, 11/e, 2016.

E-RESOURCES

1. https://academicaffairs.du.ac.in/syllabus/ug/BVoc_Banking_Operations/DSE/DSE_4_SEMESTER_IV.pdf
2. https://www.rgcms.edu.in/wp-content/uploads/2025/11/Corporate-Finance.pdf
3. https://ebooks.lpude.in/newscheme/computer_application/msc/sem_3
4. Corporate Finance Institute Official Website
5. The Balance – Corporate Finance Basics

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: II–CC–VI: BLOCKCHAIN TECHNOLOGY

Ins. Hrs. /Week: 6 Course Credit:4 Course Code: P26CM206

COURSE OBJECTIVES:

- To understand the basics of block chain, its origins, mechanisms, networks, transactions and challenges.
- To study P2P systems, digital signatures, hashing, cryptography, mining mechanisms and blockchain networks.
- To learn distributed consensus, Merkle Patricia Tree, gas limit, transaction fees and block chain applications.
- To understand Nakamoto consensus, proof mechanisms, difficulty level, Sybil attack and energy utilization.
- To study decentralization methods, routes to decentralization and decentralized organizations using block chain.

UNIT–I: Block chain **(18 Hours)**
What is Block chain, Block chain Technology Mechanisms & Networks, Block chain Origins, Objective of Block chain, Block chain Challenges, Transactions And Blocks.

UNIT–II: P2P Systems **(18 Hours)**
P2P Systems, Keys As Identity, Digital Signatures, Hashing, and public key cryptosystems, private vs. public Blockchain. CAP theorem and block chain, Block chain Network, Mining Mechanism,

UNIT–III: Distributed Consensus **(18 Hours)**
Distributed Consensus, Merkle Patricia Tree, Gas Limit, Transactions and Fee, Anonymity, Reward, Chain Policy, Life of Block chain application, Soft & Hard Fork, Private and Public block chain. Benefits and limitations of block chain.

UNIT–IV: Nakamoto consensus **(18 Hours)**
Nakamoto consensus, Proof of Work, Proof of Stake, Proof of Burn, Difficulty Level, Sybil Attack, Energy utilization and alternate.

UNIT–V: Decentralization **(18 Hours)**
Decentralization using block chain, Methods of decentralization, Routes to decentralization, Decentralized organizations.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
Recent developments and emerging concepts in the subject area. Modern applications and current trends in technology and research. Role of innovative techniques and advanced tools in practical applications. Applications in industry, education and society. Recent advancements and future scope of the field.

Total Lecture Hours-90

COURSE OUTCOME

1. Understand the types, benefits and limitation of block chain.
2. Explore the block chain Mechanism.
3. Enumerate the Bitcoin of Distributed Consensus.
4. Describe and deploy Nakamoto consensus.
5. Summarize the block chain features outside of currencies

TEXT BOOK(S)

1. Mastering Block chain - Distributed ledgers, decentralization and smart contracts explained, Author- Imran Bashir, Packt Publishing Ltd, Second Edition, ISBN 978-1
2. A Non-Technical Introduction in 25 Steps, Author- Daniel Drescher, Apress
3. BlockChain for dummies, Manav Gupta, Second IBM Limited Edition, 2018, John Wiley & Sons. Brigham & Houston – Fundamentals of Financial Management, Thomson Cengage Learning, 1/e,
4. Bitcoin and Cryptocurrency Technologies, Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller and Steven Goldfeder, 2016.
5. Blockchain Enabled Applications by Vikram Dillon, David Metcalf, Max Hooper, Apress.

REFERENCE BOOK (S)

1. Blockchain: Blueprint for a New Economy,Melanie Swan, First edition, 2015, O'Reilly Media Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
2. Bitcoin: Programming the Open Blockchain, Andreas M. Antonopoulos, Mastering, Second edition, 2017, O'Reilly Media.
3. Hands-On Blockchain with Hyperledger, Nitin Gaur et al., Packt Publishing
4. Blockchain: A Practical Guide to Developing Business, Law, and Technology Solutions by Joseph J. Bambara and Paul R. Allen, McGraw-Hill Education
5. Blockchain Revolution: How the Technology Behind Bitcoin and Other Cryptocurrencies Is Changing the World – Don Tapscott and Alex Tapscott

E-RESOURCES

1. https://nptel.ac.in/courses/106/104/106104220/
2. https://nptel.ac.in/courses/106/105/106105184/
3. https://innovate.ieee.org/wp-content/uploads/2022/05/River-Blockchain.pdf
4. www.Coursera Learning Platform
5. www.edX Online Courses

MAPPING WITH PROGRAMMEOUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: II–DCEC–II - (a) INDIAN FINANCIAL SYSTEM

Ins. Hrs. /Week: 4 Course Credit: 4 Course Code: P26CMDE22A

COURSE OBJECTIVES:

- To learn the history and growth of the Indian financial system.
- To study banks and other financial institutions in India.
- To learn about money market, capital market and stock exchanges.
- To study different financial services like leasing, factoring and merchant banking.
- To understand the role of RBI, NABARD and SEBI.

UNIT–I: Historical background **(12 Hours)**

Tracing the history of Indian financial system- components of Indian financial system-constitution of Indian financial system to economic development

UNIT–II: Financial Institutions **(12 Hours)**

Commercial Banking - Nationalization of commercial Banks, Narasimhan Committee Report- Structure of Commercial Banks in India- Functions, Asset structure of Commercial banks- Sources of funds- Investment of funds- Investment policy, NPA's. Non- Banking Institutions - SFC's SIDC's LIC, Mutual funds, EXIM Bank- Constitution, objectives and functions.

UNIT–III: Financial Market **(12 Hours)**

Money Market - Components, Characteristics of a developed money market. Functions and Instruments. Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities and Components of primary market. Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives (meaning only).

UNIT–IV: Financial Services **(12 Hours)**

Classification - Fund Based, Non Fund Based and Modern Services - Hire Purchasing - Leasing - Portfolio Management - Merchant Banking -Factoring. Debt management.

UNIT–V: Regulatory Institutions **(12 Hours)**

RBI - Organisation, objectives, role and functions, monetary policy of RBI, NABARD, SEBI - Organisation and Objectives.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent trends and developments in finance and banking. Emerging concepts and modern applications in financial services. Role of technology in banking and financial systems. Current practices and future developments in the financial sector.

Total Lecture Hours-60

COURSE OUTCOME

1. Basic concepts and theories of Finance, its markets and various services provided in the Finance sector.
2. The knowledge of various instruments traded in the financial markets.
3. Provide information to students about the current financial system in India
4. Understand the various financial intermediaries and their importance in the financial system.
5. Familiarize students with recent changes in Regulatory Institutions.

TEXT BOOK(S)

1. M. Y. Khan - Indian financial System, Tata McGraw Hill
2. L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.
3. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
4. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.
5. Pathak, Bharati. Indian Financial System. Pearson Publications.

REFERENCE BOOK (S)

1. Gordon, E. &Natarajan, K. Financial Markets and Services. Himalaya Publishing House.
2. Gupta, Shashi, Aggarwal, Nisha and Gupta, Neeti. Indian Financial System.Kalyani Publishers..
3. Kumar, Vinod., Gupta, Atul. andKaur, Manmeet. Financial Markets, Institutions and Services, Taxmann Publications.
4. Bhole, R.M. Financial Institutions and Markets. Tata McGraw Hill.
5. Indian Financial System (Sem 2, BCom BNU) Dr. K. Ramachandra, Prof. Alla Bakash S., S. Nagabhushana

E-RESOURCES

1. https://www.igntu.ac.in/eContent/IGNTU-eContent-457919741593-B.Com-6-Prof.ShailendraSinghBhadouriaDean&-FINANCIALSERVICES-All.pdf
2. https://sde.uoc.ac.in/sites/default/files/sde_videos/BCom_indian_financial_system.pdf
3. https://courseware.cutm.ac.in/wp-content/uploads/2021/02/Financial-systemChapter4804.pdf
4. www.National Stock Exchange of India
5. www.Securities and Exchange Board of India

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: II– DCEC–II - (b) CORPORATE GOVERNANCE

Ins. Hrs. /Week: 4 **Course Credit: 4** **Course Code: P26CMDE22B**

COURSE OBJECTIVES:

- To understand the conceptual framework, principles, theories, and model.
- To learn the Examine recent issues and emerging challenges in corporate governance.
- To understand major global corporate failures and evaluate the role of international corporate governance in business practices..
- To ensure corporate governance regulatory framework in India.
- To understand major corporate failures and financial scams in India.

UNIT–I: Conceptual Framework of Corporate Governance **(12 Hours)**

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

UNIT–II: Recent Issues and Challenges of Corporate Governance **(12 Hours)**

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance, Concept of Gandhian Trusteeship.

UNIT–III: Global Corporate Failures and International Codes **(12 Hours)**

BCCI (UK), Maxwell (UK), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

UNIT–IV: Corporate Governance Regulatory Framework in India **(12 Hours)**

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

UNIT–V: Corporate Failures and Scams in India **(12 Hours)**

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent trends and developments in finance and banking. Emerging concepts in financial services and markets. Role of technology in modern banking and financial systems. Applications of digital finance and online banking services. Current practices and future developments in the financial sector.

Total Lecture Hours-60

COURSE OUTCOME

1. Describe the concept and significance of corporate governance in a business setup
2. Analyse the role of the board of directors.
3. Discuss important dimensions in corporate governance.
4. Analyse global corporate failures; understand International Codes and its implications.
5. Evaluate corporate governance regulatory framework in India.

TEXT BOOK(S)

1. C. Fernando (2012), Corporate Governance: Principles, Policies and Practices, Pearson Education India.
2. B. N. Ghosh (2015), Business Ethics and Corporate Governance, McGraw Hill Education India.
3. Christine A. Mallin (2019), Corporate Governance, Oxford University Press.
4. Kenneth Kim, John R. Nofsinger & Derek J. Mohr (2010), Corporate Governance, Pearson Education.
5. Bob Tricker (2015), Corporate Governance: Principles, Policies and Practices, Oxford University Press

REFERENCE BOOK (S)

1. Monks Robert A. G. & Nell Minow (2011), Corporate Governance, John Wiley & Sons.
2. Jill Solomon (2020), Corporate Governance and Accountability, John Wiley & Sons.
3. S. C. Das (2019), Corporate Governance in India, PHI Learning.
4. R. P. Banerjee (2016), Corporate Governance and Business Ethics, Excel Books.
5. N. Balasubramanian (2018), A Casebook on Corporate Governance and Stewardship, McGraw Hill Education India.

E-RESOURCES

1. https://mguntur.id/files/ebook/ebook_1605608321_e7d8c564877746f1948e.pdf
2. https://books.google.com/books/about/Corporate_Governance.html?id=X4qQBgAAQBAJ 3
3. https://shop.taxguru.in/product/corporategovernance/
4. https://www.corpgov.net/library/corporate-governance-books-online/
5. https://open.umn.edu/opentextbooks/textbooks/124

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: II–DCEC–II - (c) QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Ins. Hrs. /Week: 4 Course Credit: 4 Course Code: P26CMDE22C

COURSE OBJECTIVES:

- To understand the meaning, scope, advantages and limitations of quantitative techniques.
- To study probability concepts and probability distributions.
- To learn significance tests and hypothesis testing in small samples.
- To understand linear programming models, graphical method and simplex method.
- To study transportation and assignment problems for finding optimal solutions.

UNIT–I: Meaning of Quantitative Techniques **(12 Hours)**

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple and Multiple Correlation – Regression Analysis – Simple and Multiple Regression.

UNIT–II: Probability **(12 Hours)**

Probability – Problems applying Additional and Multiplication Theorem – Binomial – Poisson – Normal Distribution.

UNIT–III: Tests **(12 Hours)**

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples).

UNIT–IV: Linear Programming **(12 Hours)**

Linear Programming – formulating of Linear Programming model - Graphical Method – Simplex Method – Limitations of Linear Programming.

UNIT–V: Optimal solution **(12 Hours)**

Transportation and Assignment Problems – To find an optimal solution - post optimality analysis.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent developments and modern applications of quantitative techniques. Emerging trends in statistical analysis, probability and optimization methods. Applications of quantitative techniques in business decision making and research. Use of modern tools and software in data analysis and problem solving. Current trends and future scope of quantitative analysis.

Theory 20% Problems 80% **Total Lecture Hours-60**

COURSE OUTCOME

1. Knowledge about correlation and regression analysis.
2. Understand addition and multiplication theorem, binomial, Poisson and normal distribution.
3. Knowledge about t-tests and testing differences between sample means.
4. Learn to solve optimization problems using linear programming techniques.
5. Understand methods for solving transportation and assignment problems.

TEXT BOOK(S)

1. Srivatasava, Quantitative Techniques for Managerial Decision Making – Wiley Eastern
2. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi
3. S. Gurusamy, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
4. Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.

REFERENCE BOOK (S)

1. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall,Delhi.
2. Hooda, R.P: Statistics for Business and Economics, Macmilla 3rd edition, NewDelhi.
3. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi.
4. Statistics for Management by Richard I. Levin & David S. Rubin (Latest Edition)
5. Quantitative Techniques in Management by N. D. Vohra (Latest Edition)

E-RESOURCES

1. https://www.geektonight.com/quantitative-techniques-for-business-decisions-pdf/
2. https://www.studocu.com/in/document/university-of-calicut/mcom/1-quantitativetechniques
3. https://mrcet.com/downloads/MBA/digitalnotes/Quantitative%20Analysis%20for%20Business
4. www.coursera Learning Platform
5. www.Khan Academy

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

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SEMESTER: II–GEC–II - (a) WORKING CAPITAL MANAGEMENT

Ins. Hrs. /Week : 4 Course Credit:3 Course Code: P26CMGE22A

COURSE OBJECTIVES:

- To understand the meaning, importance and management of working capital.
- To study different approaches and sources for financing current assets.
- To learn the importance and methods of cash management.
- To understand receivables management and credit policy.
- To study inventory management techniques and inventory control methods.

UNIT–I: Introduction **(12 Hours)**

Working Capital Meaning- Types of Working Capital - Importance of working capital management - Components of Working Capital- Factors Influencing Working Capital Requirements- Estimating Working capital management- Working Capital Life Cycle - Role of Finance Manager in Working Capital.

UNIT–II: Financing Current Assets **(12 Hours)**

Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance - Working Capital Financing Approach.

UNIT–III: Cash Management **(12 Hours)**

Importance - Factors Influencing Cash Balance - Motives of Holding Cash - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring Collection and Disbursements - Cash Management Models- Baumol Model and Miller-Orr Model

UNIT–IV: Receivables Management **(12 Hours)**

Overview of Receivables Management- Significance - Elements of Credit Policy Variables Credit Standards- Credit period-Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.

UNIT–V: Inventory Management **(12 Hours)**

Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory – Economic Order Quantity (EOQ) - Stock levels -Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Use of digital technologies and accounting software in working capital management. Application of ERP systems and fintech tools for better cash flow management. Current developments in liquidity management, supply chain finance and cash flow forecasting. Modern practices for improving working capital efficiency and business performance.

Total Lecture Hours-60

COURSE OUTCOME

1. Enable the Students to learn the Working Capital mechanism.
2. Facilitate the understanding of the relevance of the working capital
3. Acquaint the students with the concepts of Cash Management
4. The students are expected to have clear understanding of Working Capital Management and its application in the business organization.
5. Problem-Solving: Provide participants with problem-solving skills to address working capital-related challenges and opportunities.

TEXT BOOK(S)

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.
3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Working Capital Managerment Paperback English Latest Edition,: Dr. Sawalia BM
5. Gupta RK, Gupta Himanshu, Working Capital Management & Finance: A Handbook For Bankers and Finance Managers, NotionPress.

REFERENCE BOOK (S)

1. Clayman, M. R., Fridson, M. S. & Troughton, G. H. "Corporate Finance: A Practical Approach", John Wiley & Sons Inc New Jersey.
2. Pandey, I. M. "Financial Management", Vikas Publishing House, New Delhi.
3. Berk, J. & Demarzo, P. "Corporate Finance: A Global Edition", Pearson Publications, New York.
4. Quirry, P., Dallocchio, M. et al. "Corporate Finance: Theory & Practice", John Wiley & Sons Ltd. UK.
5. Financial Management, R. Sharma, ISBN Code - 978-93-87601-58-1, Laxmi Narain Agrawal

E-RESOURCES

1. www.cpdwise.com
2. www.simplilearn.com
3. www.findtutorials.com
4. www.corporate Finance Institute
5. www.accountingtools

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

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SEMESTER: II–GEC–II - (b) INVESTMENT MANAGEMENT

Ins. Hrs./Week :4 Course Credit:3 Course Code: P26CMGE22B

COURSE OBJECTIVES:

- To provide knowledge on the concepts, objectives, process, and various avenues of investment.
- To familiarize students with the functioning of primary and secondary markets and stock exchanges.
- To develop analytical skills for evaluating securities using fundamental and technical approaches.
- To impart knowledge on portfolio construction, evaluation, revision, and risk-return models.
- To understand the operations of mutual funds and the regulatory framework governing investment companies.

UNIT–I: Investment Management **(10 Hours)**
Investment Management – Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment - gilt edged securities – Sources of Investment information.

UNIT–II: New Issues Market **(12 Hours)**
New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT–III: Security Analysis **(12 Hours)**
Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT–IV: Portfolio Selection **(12 Hours)**
Portfolio Selection, performance evaluation and portfolio revision Formula plans. – Capital Asset Pricing Model (CAPM)

UNIT–V: Investment companies **(14 Hours)**
Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds and role of regulators in India – RBI, SEBI, AMFI – Rights and Obligations of the investors.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
Role of artificial intelligence, big data analytics, and fintech innovations in investment decisions. Applications of online trading platforms and mobile investment applications. Current developments in sustainable investing, ESG investing, cryptocurrencies, and exchange traded funds (ETFs). Modern trends in investor protection, financial literacy, and regulatory measures for a transparent investment

Total Lecture Hours-60

COURSE OUTCOME

1. Understanding the chronological environment of Investment Management thoughts.
2. Know various concepts of new issue Market.
3. Get knowledge of security analysis, approaches and Investment theory.
4. Comprehend the theories of investment management & evolution portfolio analysis.
5. Learn to investment companies and mutual funds in India.

TEXT BOOK(S)

1. Punithavathy Pandian: Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Gupta L.C.: Return of Equities – The Indian Experience (New Delhi OXFORD).
4. Bhalla V.K.: Investment Management and Portfolio Management (S.Chand & Co. Delhi).
5. Fisher & Jordon: Security Analysis and Portfolio Management.

REFERENCE BOOK (S)

1. Preeti Singh: Security Analysis (Himalaya Publishing House).
2. Avadhani V.A.: Investment and Securities Markets in India.
3. Jack dark Francis Investment: Analysis and Management (McGraw Hill 1990).
4. Gara.K.L : Stock Exchanges in India. 11.Yasasway: Equity Investment Strategy.
5. Kevin.s. Security Analysis and Portfolio Management, prentice hall of India

E-RESOURCES

1. https://kimsbengaluru.edu.in/assets/pdfs/criterias/criteria-1/criteria 1.1.1/investment%20management
2. https://www.rccmindore.com/wp-content/uploads/2025/01/notes-investment-management
3. https://bspublications.net/downloads/068034745100be_ChMadana%20Mohan_Investment
4. www.Association of Mutual Funds in India (AMFI)
5. SEBI Official Website

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

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SEMESTER: II–GEC–II - (c) FINANCIAL MARKETS

Ins. Hrs./Week :4 Course Credit:3 Course Code: P26CMGE22C

COURSE OBJECTIVES:

- To provide knowledge about the structure, instruments, intermediaries, and services of the financial market in India.
- To familiarize students with the functioning of the capital market and methods of raising capital.
- To develop an understanding of stock exchange operations, trading mechanisms, and market regulations.
- To understand the role of various participants and regulatory mechanisms in stock exchanges.
- To provide knowledge about the bond market, debt market, and mutual fund operations in India.

UNIT–I: Financial Markets **(12 Hours)**
Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

UNIT–II: Capital Market **(10 Hours)**
Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

UNIT–III: Secondary Market **(12 Hours)**
Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

UNIT–IV: Players on Stock Exchange **(14 Hours)**
Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

UNIT–V: Bond Market in India **(12 Hours)**
Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
Role of artificial intelligence, blockchain technology, and big data analytics in financial market operations. Applications of electronic payment systems, digital banking, and financial technologies. Current developments in sustainable finance, green bonds, cryptocurrencies, and financial inclusion initiatives. Modern trends in investor protection, regulatory reforms, and the

Total Lecture Hours-60

COURSE OUTCOME

1. Understand the structure and functions of financial markets in India
2. Explain various financial instruments, intermediaries, and financial services available in the market.
3. Analyze the role and evolution of the capital market in India and identify emerging future trends.
4. Understand shareholder relationship management and investor services in capital markets.
5. Discuss emerging trends in digital trading, green bonds, fintech innovations, ESG investments, and financial market regulation.

TEXT BOOK(S)

1. Financial Markets and Services – Gordon E. & Natarajan K., Himalaya Publishing House.
2. Indian Financial System – M.Y. Khan, Tata McGraw Hill Education.
3. Financial Markets and Institutions – Frederic S. Mishkin & Stanley G. Eakins, Pearson Education.
4. Security Analysis and Portfolio Management – V.A. Avadhani, Himalaya Publishing House.
5. Indian Financial System – Bharati V. Pathak, Pearson Education.

REFERENCE BOOK (S)

1. Security Analysis and Portfolio Management – Donald E. Fischer & Ronald J. Jordan, Pearson Education.
2. Financial Markets and Institutions – Anthony Saunders & Marcia Millon Cornett, McGraw Hill Education.
3. Merchant Banking and Financial Services – S. Gurusamy, McGraw Hill Education.
4. Financial Services – M.Y. Khan, McGraw Hill Education.
5. Indian Securities Market – Publications of Securities and Exchange Board of India.

E-RESOURCES

1. https://baou.edu.in/assets/pdf/PGDF_103_slm.pdf
2. https://cbseacademic.nic.in/web_material/publication/BusinessStudiesXII_Chapter10_2023.pdf
3. https://www.coursera.org/learn/financial-markets-global
4. www.Association of Mutual Funds in India (AMFI)
5. www.national Stock Exchange (NSE)

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3)M-Medium(2)L-Low (1)

SEMESTER: II– SEC– II - INTELLECTUAL PROPERTY RIGHTS, LAW AND PRACTICES

Ins. Hrs. /Week :2 Course Credit:2 Course Code: P26SECM22

COURSE OBJECTIVES:

- To provide an understanding of Intellectual Property Rights and their various forms.
- To familiarize students with patent and copyright laws, registration procedures, and legal protections.
- To develop knowledge of trademarks, domain names, registration, and legal protection.
- To impart knowledge about industrial designs, registration procedures, and layout design protection.
- To introduce students to cyber laws, e-commerce, e-governance, and digital signatures.

UNIT–I: Introduction to IPR **(6 Hours)**

Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights; Introduction to TRIPS and WTO, Kinds of Intellectual property rights - Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Doimukh Geographical Indication, Plant Varieties and Traditional Knowledge.

UNIT–II: Patent Rights and Copyrights **(6 Hours)**

Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties. Copyright-Origin, Definition &Types of Copyright, Registration procedure, Assignment & license, Terms of Copyright, Piracy, Infringement, Remedies, Copyrights with special reference to software.

UNIT–III: Trademarks **(6 Hours)**

Origin, Meaning & Nature of Trademarks, Types, Registration of Trademarks, Infringement & Remedies, Offences relating to Trademarks, Passing Off, Penalties. Domain Names on cyber space.

UNIT–IV: Design **(6 Hours)**

Meaning, Definition, Object, Registration of Design, Cancellation of Registration, International convention on design, functions of Design. Semiconductor Integrated Circuits and Layout Design Act-2000.

UNIT–V: Information Technology Act-2000 **(6 Hours)**

Introduction; E-Commerce and legal provisions; E- Governance and legal provisions; Digital signature and Electronic Signature. Cybercrimes

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Role of technology in patent filing, trademark registration, and copyright protection. Applications of blockchain technology in intellectual property management. Current developments in cybersecurity, cybercrime prevention, digital signatures, and electronic governance. Modern trends in protecting intellectual property in the digital environment and strengthening cyber laws.

Total Lecture Hours-30

COURSE OUTCOME

1. Understand the meaning, origin, nature of intellectual property, TRIPS, and WTO.
2. Comprehend patents, types, registration procedures, rights, and duties.
3. Recognize trademarks, registration, infringement, and related offenses.
4. Understand design meaning, registration, cancellation, and international conventions.
5. Learn about the Information Technology Act, its provisions on e-commerce, e-governance and digital signatures.

TEXT BOOK(S)

1. G.B. Reddy, Intellectual Property Rights and the Law, Gogia Law Agency.
2. S. R. Myneni, Law of Intellectual Property, Asian Law House.
3. Prof. Dr. JyotiRattan,Intellectual Property Rights 2024, Bharath Publishers
4. S V Damodar Reddy, Intellectual Property Rights Law and Practice,2024
5. N.S. Gopalakrishnan& T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.

REFERENCE BOOK (S)

1. V K Ahuja, Law Relating to Intellectual Property Rights
2. D.P. Mittal (Taxman Publication), Indian Patents Law and Procedure
3. B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications
4. P. Narayanan (Eastern Law House), Intellectual Property Law
5. David I. Bainbridge, Intellectual Property

RESOURCES

1. https://dst.gov.in/sites/default/files/e-book%20ipr.pdf
2. https://ipindia.gov.in/
3. https://rajkaj.rajasthan.gov.in/reports/ipr-details.php
4. www.intellectual property india
5. www. ministry of electronics and information technology (meity)

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium(2)L-Low (1)

SEMESTER: II – NMEC– I - CONSUMER BEHAVIOUR

Ins. Hrs./Week :2 **Course Credit:2** **Course Code: P26NMECM21**

COURSE OBJECTIVES:

- To provide an understanding of consumer behaviour and consumer research in marketing.
- To familiarize students with the internal and external factors influencing consumer behaviour.
- To understand the stages involved in consumer decision-making and digital buying behaviour.
- To provide knowledge of consumer motivation theories and personality traits affecting buying behaviour.
- To develop an understanding of marketing communication, consumer decision models, and consumer rights.

UNIT–I: Introduction to Consumer Behaviour **(6 Hours)**

Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

UNIT–II: Factors affecting Consumer Behaviour **(6 Hours)**

Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

UNIT–III: Consumer Decision Making Process **(6 Hours)**

Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

UNIT–IV: Consumer Motivation & Personality **(6 Hours)**

Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation , Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

UNIT–V: Marketing Communications, Decision Making Models, Consumer Rights **(6 Hours)**

Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

UNIT–VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Current consumer behaviour is shaped by technology, digital connectivity, sustainability concerns, and changing lifestyles. Understanding these trends helps businesses develop effective marketing strategies and improve customer satisfaction.

Total Lecture Hours-30

COURSE OUTCOME

1. Explain the concept of Consumer behaviour & describe Consumer research process in detail.
2. Evaluate the factors affecting consumer behaviour in detail.
3. Analyze the consumer decision process.
4. Assess the impact of consumer's motivation, personality on the buying behaviour.
5. Knowledge of consumer protection rights.
6. Apply consumer behaviour concepts to real-world marketing situations and business decisions.

TEXT BOOK(S)

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Bennet and Kassarjian, CONSUMER BEHA VIOUR, Prentice Hall of India, New Delhi
4. Michael R. Solomon, CONSUMER BEHAVIOUR, PHI Learning Private Limited, New Delhi, 2011
5. Ramanuj Majumdar, CONSUMER BEHAVIOUR, Prentice Hall of India, New Delhi, 2011

REFERENCE BOOK (S)

1. Hawkins, Best and Coney, Consumer Behaviour,Tata McGraw Hill, New Delhi
2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
5. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

E-RESOURCES

1. http://www.etretailbiz.com/apr2003/guest.html
2. http://www.intelliquest.com/resources/technical/MarketSegmentationOverview_MBIQ
3. https://en.wikipedia.org/wiki/Consumer_behaviour
4. www.national consumer helpline (india)
5. www.american marketing association (AMA)

MAPPING WITH PROGRAMME OUTCOMES

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

S– Strong (3) M-Medium (2)L-Low (1)