

M.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 2PACOM

2025-2026



**SENGAMALA THAYAR 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-An ISO 9001:2015 Certified Institution
SUNDARAKKOTTAI, MANNARGUDI-614016.
TAMILNADU, INDIA.

M.COM., GENERAL
**CHOICE BASED CREDIT SYSTEM– LEARNING OUTCOMES BASED CURRICULUM FRAME
WORK (CBCS–LOCF)**

(For the candidates admitted in the academic year 2024–2025)

CHOICE BASED CREDIT SYSTEM

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

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

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

Some important aspects of the Outcome Based Education

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

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

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

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

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

Some important terminologies repeatedly used in LOCF.

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

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

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

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

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

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

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

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

Postgraduate Programme:

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

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

EXAMINATION

Continuous Internal Assessment (CIA):

PG - Distribution of CIA Marks

Passing Minimum: 50 %

Assignments – 3 = 30%

Tests- 2 = 50%

Seminar=10 %

Attendance= 10 %

Question Paper Pattern

Part A: includes two subsections

Part A 1 (10X1=10 marks)

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

Two Questions from Each unit

Part A 2 (5X2=10 marks)

Match the following, Short Answers

One question from Each unit

Total Marks - 20

Part B: (5X5=25 marks)

Paragraph Answers

Either/ or type, One Question from each unit

Part C: (10X3=30)

Essay Type Answers

Answer 3 out of 5 Questions

One Question from each unit

Part A: K1 Level

Part B: K2, K3 and K4 Level

Part C: K5 and K6 Level

Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
	K1	Knowledge/Remembering	It is the ability to remember the previously learned
	K2	Comprehension/Understanding	The learner explains ideas or concepts
	K3	Application/Applying	The learner uses information in a new way
	K4	Analysis/Analysing	The learner distinguishes among different parts
	K5	Evaluation/Evaluating	The learner justifies a stand or decision
	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	25			30		75
Continuous Internal Assessment (CIA)	20	25			30		75

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

BLUEPRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION							
DURATION: 3.00 Hours.				Max Mark :75			
K-LEVELS	K1	K2	K3	K4	K5	K6	Total Marks
PART							
PART –A(One Mark, No choice) (10x1=10)	10						10
(2-Marks,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)					20	10	30
CourseshavingonlyK5,K6levels, K5 level- 3							
Questions, K6 level- 2 Questions (OneK6level question is compulsory)							
Total	20	05	10	10	20	10	75

EVALUATION

GRADING SYSTEM

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

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

$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$	$\text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$
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 earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of the Programme.
- 3.Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.
- 4.A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.
- 5.Absence from an examination shall not be taken an attempt.

Table-1: Grading of the Courses - UG

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

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

Table-3: Final Result

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

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

VISION

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

MISSION

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

PROGRAMME OUTCOME (PO)

Upon completion of the degree requirements, students will be

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

PROGRAMME SPECIFIC OUTCOME (PSO)

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

		TOTAL			30	25	-	-	05	21	-	-	-	600
III	Part A	Core Course–VII	P25CM307	Taxation	6	5	-	-	1	5	3	25	75	100
		Core Course –VIII	P25CM308	Human Resource Analytics	6	5	-	-	1	4	3	25	75	100
		Core Practical	P25CM309P	Computer Applications in Business (Practical)	6	2	1	3	-	4	3	25	75	100
		Core Industry Module	P25CMI31	Production and Operations Management	6	5	-	-	1	3	3	25	75	100
	Part B (i)	Elective Course –V	P25CME35A	(a)Strategic Management	4	3	-	-	1	3	3	25	75	100
			P25CME35B	(b)International Financial Management										
			P25CME35C	c) Customer Relationship Management										
	Part B (ii)	Skill Enhancement Course	P25SECM31	Modern Office Management	2	2	-	-	-	2	3	25	75	100
	Part B (iii)	Internship/ Industrial Activity	P25CMIA31	Internship/Industrial Activity	-	-	-	-	-	2	-	-	-	-
	TOTAL					30		01	03	04	23	-	-	-
IV	Part A	Core Course –IX	P25CM410	Corporate and Economic Laws	5	4	-	-	1	4	3	25	75	100
		Core Course-X	P25CM411	Research Methodology	6	5	-	-	1	5	3	25	75	100
		Core Course -XI	P25CM412	International Business	5	4	-	-	1	4	3	25	75	100
		Core Project	P25CMPW	Project with Viva Voce	8	4	-	4	-	7	3	25	75	100
	Part B (i)	Elective Course –VI (Industry/ Entrepreneurship)	P25CME46A	(a) Organisational Behaviour	4	3	-	-	1	3	3	25	75	100
			P25CME46B	(b)Insolvency Law and Practice										
			P25CME46C	(c) Managerial Communication										
	Part B (ii)	Professional Competency Course	P25PCCM41	Advanced Excel	2	2	-	-	-	2	3	25	75	100
	Part C	Extension Activity	P25CMEA	Extension Activity		-	-	-	-	1	-	-	-	-
	TOTAL					30		-	04	04	26	-	-	-
GRAND TOTAL					120	91	01	11	17	91	-	-	-	2400
Extra Credit			MOOC/ SWAYAM/NPTEL		-	-	-	-	-	2	-	-	-	-
			Value Added Course (At least one per year)		-	-	-	-	-	2	-	-	-	-

L – Lecture T – Tutorial P – Practical S - Seminar

SUMMARY OF CURRICULUM STRUCTURE OF PG

S. No	Part	Subject	No. of Courses	No. of Credits
1.	Part A	Core Courses	11	48
2.		Core Practical	1	4
3.		Core Industry Module	1	3
4.		Core Project Work Viva Voce	1	7
5.	Part B (I)	Elective Courses	6	18
6.	Part B (II)	Non-Major Elective	2	4
7.		Skill Enhancement Course	1	2
8.		Professional Competency	1	2
9.	Part B (III)	Internship	1	2
10.	Part C	Extension Activity	1	1
Total			26	91

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

ELECTIVE COURSE LIST

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

ELECTIVE COURSES OFFERED BY THE DEPARTMENT

S. No	Semester	Nature of the Paper	Course Code	Elective Courses (Any One From The List)
1.	I	Elective Course (EC) – I	P25CME11A	a) Security Analysis and Portfolio Management
			P25CME11B	b) Operations Research
			P25CME11C	c) Insurance Management
2.		Elective Course (EC) – II	P25CME12A	a) Labour Laws
			P25CME12B	b) Strategic Human Resource Management
			P25CME12C	c) Retail Management
3.	II	Elective Course (EC) – III	P25CME23A	a) Business Ethics and Corporate Sustainability
			P25CME23B	b) Audit and Due Diligence
			P25CME23C	c) Brand Management
4.		Elective Course (EC) – IV	P25CME24A	a) Rural and Agricultural Marketing
			P25CME24B	b) Logistics and Supply Chain Management
			P25CME24C	c) Industrial Relations
5.	III	Elective Course (EC) – V	P25CME35A	a) Strategic Management
			P25CME35B	b) International Financial Management
			P25CME35C	c) Customer Relationship Management
6.	IV	Elective Course (EC) – VI	P25CME46A	a) Organizational Behaviour
			P25CME46B	b) Insolvency Law and Practice
			P25CME46C	c) Managerial Communication

EXTRA CREDIT COURSE -VALUE ADDED COURSE OFFERED BY THE DEPARTMENT

Semester	Course	Course Code	Title of the Paper
IV	VAC-II	P25CMVA32	Innovation and Design Thinking

SEMESTER III



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

SEMESTER: III – CC - VII: TAXATION

Ins. Hrs. /Week : 6

Course Credit: 5

Course Code: P25CM307

UNIT– I: Assessment of persons

(18 Hours)

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80D,80DD, 80DDB,80E,80G,80GG,80GGB &80GGC, 80JJA &80JJAA 80P, 80QQB) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT– II: Tax Returns and Tax planning

(20 Hours)

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT– III: International business taxation

(16 Hours)

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT– IV: Goods and Services Tax

(19 Hours)

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

UNIT– V: Customs Act, 1962

(17 Hours)

Customs Act, 1962:Important Definition – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Theory 80% Problems20%

Total Lecture Hours- 90

COURSE OUTCOME

1. Apply the provisions of income tax to determine taxable income
2. Know the Plan taxes return of income
3. Illustrate the international business taxation
4. Apply the provisions of GST
5. Summarise the provisions of Customs Act

TEXT BOOK(S)

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, SahityaBhawan Publications, Agra
3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangarandYogendraBangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

REFERENCE BOOK (S)

1. ShaR.G. and UshaDeviN.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

E-RESOURCES

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf



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SEMESTER: III – CC - VIII: HUMAN RESOURCE ANALYTICS

Ins. Hrs. /Week : 6

Course Credit: 4

Course Code: P25CM308

UNIT– I: Human Resource Analytics

(18 Hours)

Human Resource Analytics: Introduction –Concept – Evolution – Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT– II: Business Process and Human Resource Analytics

(19 Hours)

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.

UNIT– III: Human Resource Metrics

(17 Hours)

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT– IV: Human Resource Analytics and Data

(16 Hours)

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT– V: Human Resource Analytics and Predictive Modeling

(20 Hours)

HR Analytics and Predictive Modeling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Total Lecture Hours - 90

COURSE OUTCOME

1. Examine the concept of human resource analytics
2. Apply the HR tools and techniques in decision making
3. Examine the different types of HR metrics and their relative merits
4. Make use of HR data in report preparation
5. Build models for predictive analysis

TEXT BOOK(S)

1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur PublicationPvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi
4. Rama Shankar Yadav& Sunil Maheshwari, HR Analytics, Wiley, 2021.
5. Pratyush Banerjee, Jatin Pandey & Manish Gupta, HR Analytics: Practical Applications of HRAnalytics, Sage, 2019.

REFERENCE BOOK (S)

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.
4. Ramesh Soundararajan & Kuldeep Singh, Winning on HR Analytics, Sage, 2017
5. Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley, 2021

E-RESOURCES

1. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>
2. [https://www.mbaskol.com/human-resource-management/human-resource metrics/](https://www.mbaskol.com/human-resource-management/human-resource%20metrics/)
3. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>



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SEMESTER: III – CP -COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)

Ins. Hrs. /Week : 6

Course Credit: 4

Course Code: P25CM309P

UNIT– I: Introduction to SPSS

(17 Hours)

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

UNIT– II: Parametric Tests in SPSS

(20 Hours)

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

UNIT– III: Non-parametric Tests in SPSS

(16 Hours)

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test.

UNIT– IV: Introduction to Tally Prime

(21 Hours)

Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and non-profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

UNIT– V: Inventory and GST in Tally Prime

(16 Hours)

Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

Total Lecture Hours - 90

COURSE OUTCOME

1. Construct data file in SPSS
2. Examine Means of samples
3. Apply non-parametric tests
4. Construct a company, form groups and get automated financial statements
5. Plan for automation of inventory

TEXT BOOK(S)

1. SundaraPandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi
5. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals

REFERENCE BOOK (S)

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata
5. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi

E-RESOURCES

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2025–2026)
PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

**SEMESTER: III – CORE INDUSTRY MODULE - PRODUCTION AND
OPERATIONS MANAGEMENT**

Ins. Hrs. /Week : 6

Course Credit: 3

Course Code: P25CMI31

UNIT– I: Production and Operations Management

(16 Hours)

Production and Operations Management: Meaning, Definition, Scope and Evolution – Role of Operations Management in Total Management System

UNIT– II: Production Planning and Control

(17 Hours)

Basic functions of Production Planning and Control – Production–Characteristics of Process technologies –Interrelationship between Product Life Cycle and Process Life Cycle.

UNIT– III: Plant Layout

(19 Hours)

Lay Out facilities – Different types of layouts –Location Concept –Factors influencing the Plant Location –Group and Static Product layout – Plant Capacity and Line Balancing.

UNIT– IV: Quality Control

(20 Hours)

Standards and specifications – Quality Assurance and Quality Circles – Statistical Quality Control – Control Charts for Average, Range, Fraction defective and number of defects.

UNIT– V: Materials and Maintenance Management

(18 Hours)

Need and Importance of Material Management-Materials Requirement Planning – Sources of Supply of Materials –Work Study – Techniques of Work study –Method Study –Work Measurement – Its Uses and different methods.

Total Lecture Hours - 90

COURSE OUTCOME

1. Understand the knowledge on core features of the operations and production management function at the operational and strategic levels
2. Specifically the relationships between people, process, technology, productivity and quality
3. Contributes to the competitiveness of firms
4. develop an integrated framework for strategic thinking and decision making to analyse the enterprise as a whole with a specific focus on production delivery processes
5. Sensitive to the impact on environments while dealing with production, use of technology and waste management

TEXT BOOK(S)

1. Buffa E .S , Modern Production Management, John Wiley, New York; 1973
2. Evertt Adam & Ronaal J. Ebert , Production and Operations Management, PHI, 1992.
3. C.B.Gupta , Production Management, S.Chand Co.
4. Sridharan Bhatt & Aswathappa: Production and Operations Management HPH
5. Anthony, Robert N and Govindraj, Vijay, "POM: Production and operation management", Tata McGraw Hill

REFERENCE BOOK (S)

1. Kanigel, R. (1999) The One Best Way: Frederick Winslow Taylor and the Enigma of Efficiency, Viking.
2. Kidd , P. T. (1994) Agile Manufacturing: Forging New Frontiers, Addison-Wesley.
3. Pine, B. J. II and Davis, S. (1993) Mass Customization, Harvard Business School Press.
4. Piore, M. J. and Sabel, C. F. (1984) The Second Industrial Divide: Prospects for Prosperity, Basic Books.
5. DR. neetigupta and Anujgupta, Production and operation management

E-RESOURCES

1. <https://onlinelibrary.wiley.com/journal/19375956>
2. <https://journals.sagepub.com/home/paoa>
3. https://kanchiuniv.ac.in/coursematerials/T3MC1_Production%20and%20Operations%20



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: III – EC -V - (a) STRATEGIC MANAGEMENT

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: P25CME35A

UNIT– I: Introduction

(10 Hours)

Introduction to Strategic Management: meaning and nature of strategic management- Framework of Strategic management- Strategy Levels in Organizations- Phases of strategic management- benefits and challenges of strategic management in global economy- Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives.

UNIT– II: Strategy Formulation

(15 Hours)

Dynamics of Competitive Strategy: corporate governance- Role of board of directors and top management in corporate governance- Agency and Stewardship theory- Situational Analysis- SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategy Formulation - Corporate Level Strategies: Concept and Nature of Corporate Strategy- Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations , Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT– III: Business and Functional Level Strategies

(15 Hours)

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies- Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development Strategy.

UNIT– IV: Organisation and Strategic Leadership

(10 Hours)

Organisation and Strategic Leadership: Organisation Structure –Types -Organisation change and development - Strategic Leadership - Strategy Supportive Culture - Strategic Leadership across organizations.

UNIT– V: Strategy Implementation and Control

(10 Hours)

Strategy Implementation and Control: Strategy Implementation - Strategic Choice - Strategic Control - Strategy Audit - Business Process Reengineering – Benchmarking - Six Sigma and contemporary practices in strategic management.

Total Lecture Hours - 60

COURSE OUTCOME

1. Summarise strategic management principles at different levels and phases
2. Explain the dynamics of competitive strategic management techniques
3. Examine business and functional level strategies
4. Identify strategic leadership and organisational skills
5. Apply latest concepts in strategy implementation and control

TEXT BOOK(S)

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
5. Nag, A. (2019). Strategic Management – Analysis, Implementation and Control, Vikas Publishing House

REFERENCE BOOK (S)

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England
5. Kazmi, A. (2020). Strategic Management and Business Policy, McGraw Hill Companies

E-RESOURCES

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER:III – EC -V - (b) INTERNATIONAL FINANCIAL MANAGEMENT

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: P25CME35B

UNIT– I: International Financial Management (10 Hours)

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System

UNIT– II: Foreign Exchange Market (15 Hours)

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

UNIT– III: International Investment Decision (10 Hours)

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

UNIT– IV: International Financial Decisions (15 Hours)

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT– V: International Financial Market Instruments (10 Hours)

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Total Lecture Hours - 60

COURSE OUTCOME

1. Explain the importance and nature of international flow of funds.
2. Analyse the fluctuations in exchange rate and impact on exchange markets.
3. Analyse the techniques of international investment decisions for building a better portfolio.
4. Explain the flow of funds in the international banks.
5. Examine various international financial market instruments.

TEXT BOOK(S)

1. VyuptakeshSharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

REFERENCE BOOK (S)

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi
5. Jeevanandam, Foreign Trade Finance and Risk Management , Sultan Chand

E-RESOURCES

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER:III – EC -V - (c)CUSTOMER RELATIONSHIP MANAGEMENT

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: P25CME35C

UNIT– I: Concept of CRM

(15 Hours)

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

UNIT–II: CRM Process

(15 Hours)

Introduction and Objectives of a CRM- Process, an Insight into CRM and e CRTA/online CRM and The CRM cycle i.e. Assessment Phase, Planning Phase, and the Executive Phase. Modules in CRM, 4C's (Elements) of CRM Process, CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector

UNIT– III: Strategic and Managerial Implications of Information System

(10 Hours)

Strategic and Managerial Implications of Information System: Managing Information System Resources – TPS Office Automation – Decision Support System – Executive Information System – Artificial Intelligence.

UNIT– IV: International Financial Decisions

(10 Hours)

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT– V: E – CRM

(10 Hours)

E-Commerce and Customer Relationships on the E-Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS).

Total Lecture Hours - 60

COURSE OUTCOME

1. Obtain the complete knowledge of Emerging Concepts, Need and Applications of CRM
2. Get an idea about the various Phases and Modules in CRM
3. Understand data mining process and different phases of data warehouse technology
4. Evaluate CRM implementation strategies and frame work
5. Analyse how to use CRM in call centre using Computer Telephony Integration.

TEXT BOOK(S)

1. Kaushik Mukerjee , 25, July 2017 , Customer Relationship Management: A Strategic Approach to Marketing. PHL learning Pvt.Ltd
2. Adrian Payne, Routledge 26, July 2012, Hand book of Customer Relationship Management
3. William, G. Zikmund, Raymond McLeod Jr.; Faye W. Gilbert (2019). Customer Relationships Management. Wiley.
4. Mohammed, H. Peeru and a Sagadevan (2020). Customer Relationship Management. Vikas Publishing House, Delhi.
5. Paul Green berge (2021). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.

REFERENCE BOOK (S)

1. Alex Berson, Stephen Smith, Kurt Thearling (2020). Building Data Mining Applications for CRM. Tata McGraw Hill.
2. Roberts-Phelps Graham, Customer Relationship Management , Publisher
3. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2018, TMH.
4. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2019
5. Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2020, Cambridge

E-RESOURCES

1. <https://managementhelp.org/customers/customer-relationship-management.htm>
2. https://en.wikipedia.org/wiki/Customer_relationship_management
3. <https://www.techtarget.com/searchcustomerexperience/definition/CRM-customer-relationship-management>



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER:III – SEC - MODERN OFFICE MANAGEMENT

Ins. Hrs. /Week : 2

Course Credit: 2

Course Code: P25SECM31

UNIT– I: Introduction of Modern Office

(05 Hours)

Office Introduction of Modern Office - Lay Out and Management - Elements of the Office Management-Environment of an Office, Interior, Security of the Office - Knowledge of Stationery Items and Maintenance.

UNIT– II: Planning and Controlling of Office Functions

(07 Hours)

Planning and Controlling of Office Functions- Planning of Office System and Routines - Work Flow, Need of Office System and Routine - Difference between Office System and Routine

UNIT– III: Personnel Management

(08 Hours)

Personnel Management- Definition and Importance, Selection of the Employees, Training, Remuneration, Supervisions & development of proper working environment, Employee Welfare

UNIT– IV: Time Management

(05 Hours)

Time Management- Definition, Importance of Time, setting priorities- Conflict Management- Introduction, Causes and Cure.

UNIT– V: Stress Management

(05 Hours)

Stress Management- Definition- Causes of Stress- Positive and Negative stress- overcome of stress in the Office.

Total Lecture Hours - 30

COURSE OUTCOME

1. Understand the fundamental knowledge of secretarial functions and duties of different types of secretaries.
2. Help the learner by providing the basis of personality development, good human relations and importance of ethics and values in the work culture in an organisation.
3. Help the learner to perform the jobs of the private secretary for making appointments for Officers.
4. Help the learner for extended level of professionally required phonographic language so that the private secretary can perform their jobs effectively.
5. Acquire knowledge about office, its functions and importance as control and coordinating centre of an organisation

TEXT BOOK(S)

1. Manual of Office Management and Correspondence – B.N.Tanden.
2. Office Organisation and Management – C.B.Gupta.
3. Pillai R.S.N & Bhagavathi. Office Management S.Chand and Sons
4. Chopra R.K & GauriPriyanka, Office Management Himalaya Publishing House, Mumbai
5. Narayan Dr. B. Jain, Office Management, Book Agency, Connaught Place, New Delhi

REFERENCE BOOK (S)

1. Ghosh, P.K. 1998. Office Management: Principles and practice. Sultan Chand & Sons, New Delhi.
2. George R. Terry. Office Management and Control
3. J.C. Denyer. Office Management
4. Kathiresan&Radha (2017). Office Management. Prasanna Publishing House, Chennai
5. Ghosh, P.K. 1998. Office Management: Principles and practice. Sultan Chand & Sons, New Delhi.

E-RESOURCES

1. <https://www.hhrc.ac.in/ePortal/Computer%20Science%20&%20Applications>
2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf
3. https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/UG_B.Com

SEMESTER IV



**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV – CC – IX - CORPORATE AND ECONOMIC LAWS

Ins. Hrs. /Week : 5

Course Credit: 4

Course Code: P25CM410

UNIT– I: Introduction to Foreign Exchange Management Act, 1999 (12 Hours)

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

UNIT– II: Competition Act, 2002 and Consumer Protection Act, 2019 (15 Hours)

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT– III: Law relating to intellectual property rights (17 Hours)

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT– IV: Prevention of Money Laundering Act, 2002 (16 Hours)

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.

UNIT– V: Real Estate (Regulation and Development) Act, 2016 (15 Hours)

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

Total Lecture Hours- 75

COURSE OUTCOME

1. Recall important provisions of FEMA
2. Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
3. Summarise the process relating to obtaining copyrights and patents.
4. Examine the provisions of Money Laundering Act
5. Analyse the provisions relating to regulation of real estate

TEXT BOOK(S)

1. MunishBandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delh
2. Amit Vohra and RachitDhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. PankajGarg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi
4. VinodDhall ,Competition Law Today – Concepts, Issues and the Law in Practice; Oxford University Press, New Delhi.
5. T. Ramappa,Competition Law in India – Policies, Issues, and Developments; Oxford University Press, New Delh

REFERENCE BOOK (S)

1. Sekar G and SaravanaPrasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. AhujaV.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
4. Dr. V.K. Aggarwal : Consumer Protection Law and Practice; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi
5. SumeetMalik : Environmental Law; Eastern Book Company, Lucknow.

E-RESOURCES

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV – CC – X- RESEARCH METHODOLOGY

Ins. Hrs. /Week : 6

Course Credit: 5

Course Code: P25CM411

UNIT– I: Introduction to Research Methodology (15 Hours)

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT– II: Hypothesis Testing and Research Design (18 Hours)

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT– III: Data Collection and Analysis (20 Hours)

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources. Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA.

UNIT– IV: Introduction to Copyediting (22 Hours)

Introduction to copyediting, objectives of copyediting (correctness, consistency, coherence and clarity), editing your own paper (fixing grammar and usage errors, basic punctuation, consistent style and clear sentences), creating and using a style sheet for effective copyediting, tools available (MS Editor, Grammarly, Quillbot)-Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

UNIT– V: Preparation of Research Report (15 Hours)

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing – Ethics in Research.

Total Lecture Hours - 90

COURSE OUTCOME

1. Recall the research concepts and recognise the research problem
2. Construct research hypothesis and determine the sample size
3. Select appropriate method for data collection
4. Interpret the results of statistical tests
5. Construct research report avoiding plagiarism

TEXT BOOK(S)

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand& Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods andTechniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai.
4. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition
5. Business Research Methods – Alan Bryman& Emma Bell, Oxford University Press.

REFERENCE BOOK (S)

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
2. SashiK.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. SharmaR D and HardeepChahal, (2004) “Research Methodology In Commerce andManagement”, Anmol Publications, New Delhi
4. Ranjit Kumar (2009) Research Methodology, 2nd edition, Pearson Education
5. Donald Cooper and PS Schindler (2009) Business Research Methods, 9th edition, Tata McGraw Hill

E-RESOURCES

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. <https://prog.lmu.edu.ng/colleges\CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf>



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV – CC – XI - INTERNATIONAL BUSINESS

Ins. Hrs. /Week : 5

Course Credit: 4

Course Code: P25CM412

UNIT– I: Introduction to International business (10 Hours)

International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT– II: Theoretical Foundations of International business (15 Hours)

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher-Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

UNIT– III: Legal framework of International Business (13 Hours)

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

UNIT– IV: Multi-Lateral Agreements and Institutions (20 Hours)

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD

UNIT– V: Multinational Companies (MNCs) and Host Countries (17 Hours)

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer-Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs

Total Lecture Hours - 75

COURSE OUTCOME

1. Recall the concepts of International Business and International Business Environment
2. Analyze different theories of International Business
3. Explain the legal procedures involved in International business
4. Explain the different types of economic integrations.
5. Identify the operations of MNCs through real case assessment

TEXT BOOK(S)

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
4. Charles, E. Hill International Business: Competing in the Global Marketplace, 10th ed., McGrawHill/Irwin
5. Hill.C.W., International Business : Competing in the Global market place, Irwin-McGraw

REFERENCE BOOK (S)

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore
3. Philip R. Cateora, International Marketing, Irwin McGraw Hill, 9th edn.
4. Shivaramu, International Business, Macmillan India.
5. Francis Cherunilam, International Business, Wheeler Publications.

E-RESOURCES

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501INTERNATIONAL_BUSINESS
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
SUNDARAKKOTTAI, MANNARGUDI - 614016.
(For the Candidates admitted in the academic Year 2025–2026)
PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: IV – CP – Project with Viva Voce

Ins. Hrs. /Week : 8

Course Credit: 7

Course Code : P25CMPW

PROJECT (DISSERTATION AND VIVA-VOCE)

The project topics are to be finalized to the students at the end of the second SEMESTER with a time schedule to carryout various stages of work. During the SEMESTER vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (i.e. 75 marks for Dissertation work and 25 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 30 marks and viva voce examination is 10marks.

OUTCOME:

1. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges and issues of marketing in a changing technological landscape.



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV – EC – VI – (a) ORGANISATIONAL BEHAVIOUR

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: P25CME46A

UNIT– I: Introduction to Organizational Behaviour and Learning (15 Hours)

Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

UNIT– II: Motivation and Job Satisfaction (10 Hours)

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction- Organisational commitment.

UNIT– III: Organisational Structure and Communication (15 Hours)

Organisational structure- Factors, Forms. Importance of virtual organisations –Organisational communication- Importance, Forms, Functions. Organisational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

UNIT– IV: Transactional Analysis and Organizational Conflicts (10 Hours)

Transactional analysis: Meaning, Benefits, Levels of self -awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process - Introduction to Workplace Spirituality.

UNIT– V: Contemporary practices in Organisational Change and Development (10 Hours)

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions

Total Lecture Hours - 60

COURSE OUTCOME

1. Identify the effect of OB models and organization all earning on human behaviour
2. Assess theories of motivation and their impact on job satisfaction.
3. Examine effective communication tools for better organisational climate.
4. Analyse interpersonal transactions at workplace.
5. Analyse the various OB models for change management and development in the organization.

TEXT BOOK(S)

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.
5. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change

REFERENCE BOOK (S)

1. Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rdEdition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12thEdition, McGraw HillInternational Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).
5. Organizational culture and climate – Factors affecting organizational climate – Importance

E-RESOURCES

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>



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(For the Candidates admitted in the academic Year 2025–2026)

PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV – EC – VI – (b) INSOLVENCY LAW AND PRACTICE

Ins. Hrs./Week : 4

Course Credit: 3

Course Code: P25CME46B

UNIT– I: Corporate Insolvency Resolution Process

(10 Hours)

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets..

UNIT– II: Corporate Insolvency Resolution Process

(15 Hours)

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT– III: Liquidation and Adjudication of Corporate Persons

(10 Hours)

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor – Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation – Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT– IV: Cross Border Insolvency

(15 Hours)

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT– V: Professional and Ethical Practices for Insolvency Practitioners

(10 Hours)

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Total Lecture Hours – 60

COURSE OUTCOME

1. Recall the concepts, need for the insolvency and Bankruptcy Code 2016.
2. Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies
3. Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
4. Summarise the provisions relating to Cross Border Insolvency
5. Examine the Professional and Ethical Practices for Insolvency Practitioners

TEXT BOOK(S)

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.
4. Corporate Insolvency Law and Practice by Sumant Batra Edition: 1st Edition, 2017
5. Insolvency – Concepts and Evolution: Bankruptcy/Insolvency– the Concept; Historical Developments of Insolvency Laws in India; A Brief on Historical

REFERENCE BOOK (S)

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s – Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency – Law and Practice, New Delhi
4. Insolvency Law and Practice., Prof. Arun Kumar, CA Ankur Garg, Dr. CS Anu Bansal) Shuchita Prakashan Private Limited, Edition: 5, 2022
5. Taxmann : Company Law and Practice (A comprehensive text book on Companies Act)

E-RESOURCES

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362



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

SEMESTER: IV – EC – VI –(c) MANAGERIAL COMMUNICATION

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: P25CME46C

UNIT– I: Introduction

(15 Hours)

Managerial Communication-Introduction - Meaning Definition - Concept– Evolution and Growth-Functions–Principles-Objectives– Communication as Management Tool, Process - Social Process. Exploring the Nature of Human Communication Process - types of managerial communication- communication barriers- ethical communication- professionalism in communication.

UNIT– II: Communication Channels

(15 Hours)

Communication Process - Self Confidence - Essentials for Effective Communication - Types and channels of communication: classification of communication channels -Group Communication, Net Work-Wheel Pattern - Y-Pattern- Chain Pattern Cycle Pattern and Free Flow pattern.

UNIT– III: Non-Verbal Communication

(10 Hours)

Non Verbal Communication - Kinesics, Para-language, Proxemics, Signals. Listening- Importance, Process- Types - Barriers to Effective Listening- Steps in Better Listening - Selection or placement interviews -discipline interviews - appraisal interviews exit interviews.

UNIT– IV: Business Letter

(10 Hours)

Business Letter: business letters – routine letters – bad news and persuasion letters – sales letters- collection letters – job application letters- Developing oral business communication skills – reading skills for effective business communication SQ3R techniques of reading.

UNIT– V: Group Communication

(10 Hours)

Group Communication – Group and Team Interactions - Team Briefing – Introduction – Process – Sample - Benefits- Format-Prerequisites for Successful Briefing - Internal Communication – Memos / Circulars / Notes Writing business reports- Types of business reports, format for business reports, steps in report preparation- Public speaking and negotiations.

Total Lecture Hours - 60

COURSE OUTCOME

1. Obtain knowledge on the managerial communication, evolution and growth.
2. Learn about Communication process and essentials of effective Communication.
3. Understand Non- Verbal Communication and listening.
4. Write various types of business letters and develop their communication skills.
5. Develop the skills of writing various business reports.

TEXT BOOK(S)

1. Rajendra Paland J.S.Korlahalli, Essentials of Business Communication, Binny Publishing House, New Delhi.
2. V.R.Palanivelu & N.Suburaj, Business Communication, Himalaya Publication, Mumbai.
3. Mary Ellen Guffey, Business Communication: Process and Product, 5e, south western Thomson publishing, Mason, OH.
4. Namita Gopal, Business Communication, new age international publishers, E New Delhi.
5. Raymond V Lesikar, JohnD Pettit, and Mary EFlatly. 2009. Lesikar's basic Business Communication. 11th ed. Tata McGraw – Hill New Delhi.

REFERENCE BOOK (S)

1. Penrose and Rasberry, Business communication for managers: An advanced approach, 5e, south – western college
2. Asha Kual, Business communication, prentice hall of India, New Delhi
3. Business communication – SathyaswaroopDebaishBhagabandas – PHI learning private ltd.
4. Business communication, principles and methods and Techniques – Nirmalsingh, Deep and Deep publications Pvt Ltd
5. Business communication – Meenakshi Raman, Prakash singh, Oxford university press

E-RESOURCES

1. <https://www.managementstudyguide.com/managerial-communication.htm>
2. <https://www.edureka.co/blog/managerial-communication>
3. <https://dtevolve.com/blog/managerial-communication/>



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

SEMESTER: IV - PROFESSIONAL COMPETENCY– ADVANCED EXCEL

Ins. Hrs. /Week : 2

Course Credit: 2

Course Code: P25PCCM41

UNIT– I: Introduction

(07 Hours)

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter;.

UNIT– II: Insert Menu

(08 Hours)

Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT– III: Financial Functions

(05 Hours)

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR).

UNIT– IV: Logical and Text Functions

(04 Hours)

Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT

UNIT–V: Statistical Analysis

(06 Hours)

Functions Statistical Functions: Mean, Median, Mode and Chi-Square Analysis- Get pivot Data- Payroll Processing- Lookup and Reference Functions.

Total Lecture Hours - 30

COURSE OUTCOME

1. Develop And Apply Fundamental Spread Sheet Skills.
2. Understanding Various Tools Used In Ms-Excel.
3. Knowledge On Various Statistical Tests in Ms-Excel.
4. Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
5. Develop Trending Application Using MS-Excel

TEXT BOOK(S)

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.
5. MSEXcel2016, Data Analysis & Business Modelling, Wayne Winston, PHI

REFERENCE BOOK (S)

1. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
5. Excel 2016 Power Programming with VBA, Michael Alexander, Dick Kusleika, Wiley. E Financial Analysis and Modelling Using Excel and VBA, Chandan Sengupta, Second Edition

E-RESOURCES

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU