



FATIMA COLLEGE

Autonomous)

Affiliated to Madurai Kamaraj University

Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)

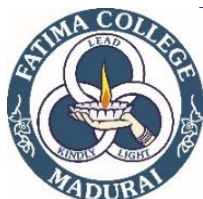
Mary Land, Madurai - 625018, Tamil Nadu

**1.1.3 Average Percentage of
Courses having focus on
Employability
/Entrepreneurship/Skill
Development offered during the
Academic Year 2023-2024**

PACO

2023-2024

TANSCHS SYLLABUS



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Mary Land, Madurai - 625018, Tamil Nadu

The Research Centre of Commerce

M.COM CURRICULUM

SEMESTER I & II

NAME OF THE DEPARTMENT : COMMERCE

NAME OF THE PROGRAMME : M.Com

PROGRAMME CODE : PACO

ACADEMIC YEAR : 2023-2024

CONTENTS

- i. PO and PSO Description
- ii. PG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
 - 1) Course Lesson Box
 - 2) Course Objectives
 - 3) Units
 - 4) Learning Outcome
 - 5) Reference and Text Books
 - 6) Web Sources
 - 7) PO & PSO Mapping tables



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The Research Centre of Commerce

M.Com Curriculum from 2023 onwards

M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHER REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill</p> <p>Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill</p> <p>Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value</p> <p>Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p>

	<p>PO4: Communication Skill</p> <p>Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices</p>

	<p>grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>
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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the text book. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using / applying a concept learned in the classroom. Students must use their knowledge to determine a exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something into its component parts. 	

	<ul style="list-style-type: none"> Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem – solving. Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC
OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625 018**THE RESEARCH CENTRE OF COMMERCE****For those who joined in June 2019 (II PG) & June 2023 (I PG) onwards****MAJOR CORE – 66 CREDITS****PROGRAMME CODE: PACO**

S.N O	SE M.	COURSE CODE	COURSE TITLE	HR S	CREDIT S	CIA MARK S	ESE MARK S	TOT MARK S
1.	I	23PG1A1	Business Finance	6	5	40	60	100
2.		23PG1A2	Digital Marketing	6	5	40	60	100
3.		23PG1A3	Banking and Insurance	6	4	40	60	100
4.	II	23PG2A4	Strategic Cost Management	6	5	40	60	100
5.		23PG2A5	Corporate Accounting	6	5	40	60	100
6.		23PG2A6	Setting Up of Business Entities	6	4	40	60	100
7.	III	19PG3A9	Advanced Costing	6	4	40	60	100
8.		19PG3A10	Direct Tax Law & Practice	6	4	40	60	100
9.		19PG3A11	Executive Skills Development	6	5	40	60	100
10.		21PG3EA12	International Economics (offered by Economics)	6	5	40	60	100
11.	IV	19PG4A13	Corporate Accounting	6	5	40	60	100
12.	IV	23PG4A14	Women Entrepreneurship and Management of Small Business	6	5	40	60	100
13.		19PG4A15	Assessment of Income Tax	6	5	40	60	100
14.		23PG4A16	Work Force	6	5	40	60	100

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			Management					
			Total	84	66			

**MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE /
INTERNSHIP/PROJECT 29CREDITS**

S.No	SEM	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	23PGA1AAE	Organisational Behaviour	2	1	40	60	100
2	I	23PG1AE1	Security Analysis and Portfolio Management	5	3	40	60	100
		23PG1AE2	Operations Research					
3	I	23PG1AE3	Labour Law	5	3	40	60	100
		23PG1AE4	Strategic Human Resource Management					
4.	II	23PGA2ASE	Advanced Excel	4	2	40	60	100
5.	II	23PG2AE5	Business Ethics and Corporate Sustainability	4	3	40	60	100
		23PG2AE6	Audit and Due Diligence					
6.	II	23PG2AE7	Rural and Agricultural Marketing	4	3	40	60	100
		23PG2AE8	Logistics and Supply Chain Management					
7.	III	19PG3AE1 / 19PG3AE2	Partnership Accounting / Marketing Management	4	4	40	60	100
8.		19PG3ASI	Summer Internship	-	3	40	60	100
9.	IV	19PG4AE3 /	Logistics Management /	4	4	40	60	100
		19PG4AE4	Special Accounts					

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10.		19PG4APR	Project	-	3	40	60	100
			Total	32	29			

OFF-CLASS PROGRAMMES**ADD-ON COURSES**

COURSE CODE	COURSES	HRS .	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
19PAD2SS	Soft Skills	40	3	I	40	60	100
19PAD2CA	Computer Applications	40	4	II	40	60	100
19PAD4CV	Comprehensive Viva	-	2	IV	-	-	100
19PAD4RC	Reading Culture	15	1	I -IV	-	-	-
	Total		10				

EXTRA CREDIT COURSES

COURSE CODE	COURSES	HRS .	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21PG2SLA	Retail Marketing	-	2	II	40	60	100

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21PG4SLA	Accounting Standards	-	2	IV	40	60	100
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- **Summer Internship:**

Duration – 1 Month [1st week of May to 1st week of June – before college reopens]

- **Project**

Off Class

Evaluation – [Report + Viva Voce – 40 Marks] + External Marks 60

- **Ability Enhancement & Skill Enhancement**

Syllabus should be offered for two different batches of students from other than the parent department in Semester I & Semester II

FATIMA MODEL SYLLABUS I M.COM

Fatima College (Autonomous), Madurai – 625 018

**The Research Centre of Commerce
I M.Com**

SEMESTER –I

For those who joined in 2023 onwards

Core I

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
PACO	23PG1A1	BUSINESS FINANCE	Theory	6	5

COURSE DESCRIPTION

This course highlights the concept of Business Finance

COURSE OBJECTIVES

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

UNIT I

(15 hrs)

Introduction to Business Finance and Time value of money

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

UNIT II

(15 hrs)

Risk Management

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

UNIT III

(20 hrs)

Startup Financing and Leasing

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

UNIT IV

(20 hrs)

Cash, Receivable and Inventory Management

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

UNIT V

(20 hrs)

Multi National Capital Budgeting

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

UNIT VI Dynamism (CIA only)

Personal finance apps- Registered investment adviser

Theory 40%; Problems: 60%

Books for study:

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

Books for reference:

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

Open Educational Resources:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	Number of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO BUSINESS FINANCE AND TIME VALUE OF MONEY				
1.1	Business Finance: Meaning, Objectives,;	2	Discussion	Black Board
1.2	Scope -Time Value of money	2	Chalk & Talk	Black Board
1.3	Meaning, Causes – Compounding	1	Lecture	Black Board
1.4	Discounting – Sinking Fund Deposit Factor	2	Discussion	Black Board
1.5	Capital Recovery Factor	2	Lecture	Black Board
1.6	Multiple Compounding	2	Lecture	Black Board
1.7	Effective rate of interest – Doubling period	2	Lecture	Black Board
1.8	Practical problems	2	Lecture	Black Board
UNIT -2 RISK MANAGEMENT				
2.1	Risk and Uncertainty:	2	Lecture	Black Board
2.2	Meaning – Sources of Risk –	3	Chalk & Talk	Black Board
2.3	Measures of Risk – Measurement of Return	2	Chalk & Talk	Black Board
2.4	General pattern of Risk and Return –	2	Chalk & Talk	Black Board
2.5	Criteria for evaluating proposals to minimise Risk	2	Chalk & Talk	Black Board
2.6	(Single Asset and Portfolio) – Methods of Risk Management	2	Chalk & Talk	Black Board

2.7	. Hedging currency risk	2	Chalk & Talk	Black Board
UNIT – 3 STARTUP FINANCING AND LEASING				
3.1	Startup Financing: Meaning,	3	Discussion	PPT & White board
3.2	Sources, Modes.	3	Chalk & Talk	Green Board
3.3	Bootstrapping, Angel investors,	2	Chalk & Talk	Black Board
3.4	Venture capital fund - Leasing: Meaning	3	Chalk & Talk	Black Board
3.5	Types of Lease Agreements	2	Lecture	Black Board
3.6	Advantages and Disadvantages of Leasing	3	Lecture	Black Board
3.7	Financial evaluation from the perspective of Lessor and Lessee	2	Lecture	Black Board
UNIT – 4 CASH RECEIVABLE AND INVENTORY MANAGEMENT				
4.1	Cash Management: Meaning, Objectives and Importance —: Meaning – :-.	3	Brain Storming	PPT & White board
4.2	Cash Cycle – Minimum Operating Cash – Safety level of cash	3	Chalk & Talk	Green Board
4.3	Optimum cash balance - Receivable Management	2	Chalk & Talk	Black Board
4.4	Credit policy – Controlling receivables	3	Chalk & Talk	Black Board
4.5	Debt collection period, Ageing schedule	2	Discussion	Black Board
4.6	Factoring – Evaluating investment in accounts receivable	3	Chalk & Talk	Black Board

4.7	Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis	4	Chalk & Talk	Black Board
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UNIT – 5 Multi National Capital Budgeting

5.1	Multi National Capital Budgeting: Meaning, Steps involved	3	Lecture	Black Board
5.2	Complexities, Factors to be considered– International sources of finance.	3	Chalk & Talk	Black Board
5.3	Techniques to evaluate multi- national capital expenditure proposals:	2	Lecture	Black Board
5.4	Discounted Pay Back Period, NPV, Profitability Index,	3	Chalk & Talk	Black Board
5.5	Net Profitability Index	2	Chalk & Talk	Black Board
5.6	Internal Rate of Return	2	Lecture	Black Board
5.7	Capital rationing	2	Lecture	Black Board

5.8	Techniques of Risk analysis in Capital Budgeting	3	Lecture	Black Board
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Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				

	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLA STIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	2 *	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Seminar	1	-	5 Mks
C6	- Attendance		-	5 Mks

****The best out of two will be taken into account***

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

Weightage of course contributed to each PSO	13	13	7	13	13	13	13	12	12
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Note:

**Strongly Correlated – 3 Moderately Correlated – 2 Weakly
Correlated -1**

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –I

For those who joined in 2023 onwards

Core II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
PACO	23PG1A2	DIGITAL MARKETING	Theory	6	5

COURSE DESCRIPTION

This course introduces the concepts of digital marketing

COURSE OBJECTIVES

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

UNIT I

(15 hrs)

Introduction to Digital Marketing

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

professionals.

UNIT II

(15 hrs)

Online marketing mix

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

UNIT III

(20 hrs)

Digital media channels

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

UNIT IV

(20 hrs)

Online consumer behavior

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

UNIT V

(20 hrs)

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - **Owned social metrics** – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth –

Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

UNIT VI Dynamism (CIA only)

Chatbots in marketing- Chatbots on social media

Books for study:

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

Books for reference:

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

Open Educational Resources:

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

Note: Latest edition of the books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO DIGITAL MARKETING				
1.1	Digital Marketing – Transition from traditional to digital marketing – Rise of internet	2	Discussion	Black Board
1.2	Growth of e-concepts – Growth of e-business to advanced e-commerce	1	Chalk & Talk	Black Board
1.3	Emergence of digital marketing as a tool – Digital marketing channels	2	Lecture	Black Board
1.4	Digital marketing applications, benefits and challenges	2	Discussion	Black Board
1.5	Factors for success of digital marketing	2	Lecture	Black Board
1.6	Emerging trends and concepts,	2	Lecture	Black Board
1.7	Big Data and IOT,	1	Lecture	Black Board
1.8	Segments based digital marketing	1	Lecture	Black Board
1.9	Hyperlocal marketing - Opportunities for digital marketing professionals.	2	Lecture	Black Board
UNIT -2 ONLINE MARKETING MIX				
2.1	Online marketing mix – E-product – E-promotion	2	Lecture	Black Board
2.2	E-price – E-place – Consumer segmentation	3	Chalk & Talk	Black Board
2.3	Targeting – Positioning	2	Chalk & Talk	Black Board
2.4	Consumers and online shopping issues	2	Chalk & Talk	Black Board
2.5	Website characteristics affecting online purchase decisions	2	Chalk & Talk	Black Board
2.6	Distribution and implication on online marketing mix decisions	2	Chalk & Talk	Black Board
2.7	Digitization and implication on online marketing mix decisions.	2	Chalk & Talk	Black Board
UNIT – 3 DIGITAL MEDIA CHANNELS				
3.1	Digital media channels – Search engine marketing	3	Discussion	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	ePR – Affiliate marketing	3	Chalk &Talk	Green Board
3.3	Interactive display advertising	3	Chalk & Talk	Black Board
3.4	Opt-in-email marketing and mobile text messaging	2	Chalk & Talk	Black Board
3.5	Social media and viral marketing	2	Lecture	Black Board
3.6	Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest	3	Lecture	Black Board
3.7	Metaverse marketing	2	Lecture	Black Board
3.8	Advantages and disadvantages of digital media channels	2	Lecture	Black Board
UNIT – 4 ONLINE CONSUMER BEHAVIOR				
4.1	Online consumer behavior	3	Discussion	PPT &White board
4.2	Cultural implications of key website characteristics	2	Chalk & Talk	Green Board
4.3	Dynamics of online consumer visit	3	Chalk & Talk	Black Board
4.4	Models of website visits – Web and consumer decision making process	3	Chalk & Talk	Black Board
4.5	Data base marketing	2	Discussion	Black Board
4.6	Electronic consumer relationship management – Goals – Process	3	Chalk & Talk	Black Board
4.7	Benefits – Role – Next generation CRM	4	Chalk & Talk	Black Board
UNIT – 5 ANALYTICS AND GAMIFICATION				
5.1	Digital Analytics – Concept	2	Lecture	PPT & White board
5.2	Measurement framework – Demystifying web data	2	Chalk & Talk	Black Board
5.3	Owned social metrics	2	Lecture	Black Board
5.4	Measurement metrics for Facebook, Twitter, YouTube,	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Slide Share, Pinterest, Instagram, Snapchat and LinkedIn			
5.5	Earned social media metrics	1	Chalk & Talk	Black Board
5.6	Digital brand analysis – Meaning – Benefits – Components	2	Lecture	Black Board
5.7	Brand share dimensions – Brand audience dimensions	1	Lecture	Black Board
5.8	Market influence analytics – Consumer generated media and opinion leaders	2	Lecture	Black Board
5.9	Peer review – Word of mouth – Influence analytics – Mining consumer generated media	3	Lecture	Black Board
5.10	Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	2	Lecture	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %

K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2
Weightage of course contributed to each PSO	15	15	9	13	15	13	15	15	13

Note:

Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated -1

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SEMESTER –I

For those who joined in 2023 onwards

Core III

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	23PG1A 3	BANKING AND INSURANCE	Theory	6	4

COURSE DESCRIPTION

This course introduces the concepts of banking and insurance

COURSE OBJECTIVES

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

Course Units

UNIT I

(18 hrs)

Introduction to Banking

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

UNIT II

(18

hrs)

Contemporary Developments in Banking

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

UNIT III

(18 hrs)

Indian Insurance Market

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

UNIT IV

(18 hrs)

Customer Services in Insurance

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

UNIT V

(18 hrs)

Risk Management

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

UNIT VI Dynamism (CIA only)

Block Chain technology- open banking- artificial intelligence

Books for study:

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

[Theo Lynn](#) , [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), *Disrupting Finance: FinTech and Strategy in the 21st Century* (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Open Educational Resources:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>

2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)

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https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

No108&flag=1

Note: Latest edition of the books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO BANKING				
1.1	Brief History of Banking - Rapid Transformation in Banking: Customer Shift	3	Discussion	Black Board
1.2	Fintech Overview- Fintech Outlook	1	Chalk & Talk	Black Board
1.3	The Financial Disruptors - Digital Financial Revolution - New Era of Banking	2	Lecture	Black Board
1.4	Digital Banking – Electronic Payment Systems	2	Discussion	Black Board
1.5	Electronic Fund Transfer System	2	Lecture	Black Board
1.6	Electronic Credit and Debit Clearing	2	Lecture	Black Board
1.7	NEFT	2	Lecture	Black Board
1.8	RTGS	1	Lecture	Black Board
1.9	VSAT–SFMS–SWIFT.	3	Lecture	Black Board
UNIT -2 CONTEMPORARY DEVELOPMENTS IN BANKING				
2.1	Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block	2	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Chain			
2.2	Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC)	4	Chalk & Talk	Black Board
2.3	Role of DLT in financial services - AI in Banking: Future of AI in Banking	3	Chalk & Talk	Black Board
2.4	Applications of AI in Banking - Importance of AI in banking	2	Chalk & Talk	Black Board
2.5	Banking reimaged with AI.	3	Chalk & Talk	Black Board
2.6	Cloud banking - Meaning	2	Chalk & Talk	Black Board
2.7	Benefits in switching to Cloud Banking.	2	Chalk & Talk	Black Board
UNIT – 3 INDIAN INSURANCE MARKET				
3.1	History of Insurance in India – Definition and Functions of Insurance	3	Discussion	PPT & White board
3.2	Insurance Contract – Indian Insurance Market	2	Chalk & Talk	Green Board
3.3	Reforms in Insurance Sector – Insurance Organisation	2	Chalk & Talk	Black Board
3.4	Insurance organisation structure. Insurance Intermediaries	2	Chalk & Talk	Black Board
3.5	Insurance Broker – Insurance Agent	2	Lecture	Black Board
3.6	Surveyors and Loss Assessors	3	Lecture	Black Board
3.7	Third Party Administrators (Health Services)	2	Lecture	Black Board
3.8	Procedures-Code of Conduct.	2	Lecture	Black Board
UNIT – 4 CUSTOMER SERVICES IN INSURANCE				
4.1	Customer Service in Insurance – Quality of Service	2	Discussion	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service	2	Chalk & Talk	Green Board
4.3	Ethical Behaviour in Insurance	2	Chalk & Talk	Black Board
4.4	Grievance Redressal System in Insurance Sector	3	Chalk & Talk	Black Board
4.5	Integrated Grievance Management System- Insurance Ombudsman	2	Discussion	Black Board
4.6	Insurance Regulatory and Development Authority of India Act (IRDA)	3	Chalk & Talk	Black Board
4.7	Regulations and Guidelines	4	Chalk & Talk	Black Board
UNIT – 5 RISK MANAGEMENT				
5.1	Risk Management and Control in banking and insurance industries	5	Lecture	PPT & White board
5.2	Methods of Risk Management	4	Lecture	Black Board
5.3	Risk Management by Individuals and Corporations	5	Lecture	Black Board
5.4	Tools for Controlling Risk.	4	Lecture	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				

	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● **PG CIA Components**

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	2 *	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Seminar	1	-	5 Mks
C6	- Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K4
CO 3	Evaluate the role of insurance sector	K4
CO 4	Examine the regulatory mechanism	K2
CO 5	Assess risk mitigation strategies	K4

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

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2

C04	3	2	2	1	2	2	2	3	2
C05	3	3	1	3	3	3	3	3	3
Weightage of course contributed to each PSO	13	12	8	12	13	13	13	15	13

Note:

Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated -1

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SEMESTER –II

For those who joined in 2023 onwards

Core IV

PROGRAMM E CODE	COUR SE COD E	COURSE TITLE	CATEGOR Y	HRS/WEE K	CREDIT S
PACO	23PG2A4	STRATEGIC COST MANAGEMENT	Theory	6	5

COURSE DESCRIPTION

To understand the concepts of strategic cost management and the activity based cost management. This paper aims to make the students well verse in cost management specially in agriculture and IT Sector.

COURSE OBJECTIVES

The course is designed to

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

**UNIT I Introduction to Strategic Cost Management
(18 hrs)**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting

Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II Cost Control and Reduction

(18 hrs)

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

UNIT III Activity Based Cost Management

(18 hrs)

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

UNIT IV Transfer Pricing

(18 hrs)

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

UNIT V Cost Management in Agriculture and IT sector **(18 hrs)**

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

UNIT VI Dynamism

Recent Trends in Cost Accounting

Text Books:

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

Books for Reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT1 : Introduction to Strategic Cost Management				
1.1	Introduction to Strategic Cost Management (SCM) – Need for SCM	3	Chalk & Talk	Black Board
1.2	Differences between SCM and Traditional Cost Management - Value Chain Analysis:	5	Chalk & Talk	Black Board

	Meaning and steps			
1.3	Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality	5	Chalk & Talk	Black Board
1.4	Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	5	Chalk & Talk	Black Board
UNIT II: Cost Control and Reduction				
2.1	Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope	3	Lecture	Black Board
2.2	Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications	5	Lecture	Black Board

2.3	Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits	5	Chalk & Talk	Black Board
2.4	Learning Curve: Meaning, Learning curve ratio and applications.	5	Chalk & Talk	Black Board
UNIT III: Activity Based Cost Management				
3.1	Activity Based Cost Management: Concept, Purpose,	6	Chalk & Talk	Black Board
3.2	Stages, Benefits, Relevance in Decision making and its Application in Budgeting	6	Chalk & Talk	Black Board
3.3	Practical problems	6	Chalk& Talk	Black Board
UNIT IV: Transfer Pricing				
4.1	Transfer Pricing: Meaning, Benefits, Methods:	2	Lecture	Black Board
4.2	Pricing based on cost	2	Lecture	Black Board
4.3	Market price on transfer price, Negotiated pricing	4	Lecture	Black Board

4.4	Pricing based on opportunity costs	5	Lecture	Black Board
4.5	Practical Problems.	5	Chalk & Talk	Black Board
UNIT V: Cost Management in Agriculture and IT sector				
5.1	Agriculture Sector: Features, Cost Structure,	3	Chalk & Talk	Black Board
5.2	Cost Management, Tools to measure the performance,	5	Chalk & Talk	Black Board
5.3	Minimum Support Price and International Perspective	5	Chalk & Talk	Black Board
5.4	Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				

	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

CO No.	CO Statement
1	Explain strategic cost management and QC
2	Choose the appropriate technique for cost control
3	Make use of activity based costing in practice
4	Choose transfer pricing methods to solve problems
5	Construct cost structure for Agriculture and IT sector

Mapping of COs with POs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

Weightage of course contributed to each PSO	15	15	10	15	15	15	15	14	15
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Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 • Weakly Correlated -**1**

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SEMESTER –II

For those who joined in 2023 onwards

Core V

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	23PG2A5	CORPORATE ACCOUNTING	Theory	6	5

COURSE DESCRIPTION

This course enables the students to know about the Principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

COURSE OBJECTIVES

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

UNITS

UNIT I Issue of Shares and Final Accounts of Companies (18 Hours)

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

UNIT II Insurance Company Accounts (18 Hours)

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

UNIT III Consolidated financial statements (18 Hours)

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

UNIT IV Contemporary Accounting Methods (18 Hours)

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

UNIT V Financial reporting (18 Hours)

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Human Resource Accounting (Theory only)

TEXT BOOK:

1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari&Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, VikasPublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.

4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17th Edition, Margham Publications, Chennai.

REFERENCES:

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

OPEN EDUCATIONAL RESOURCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Issue of Shares and Final Accounts of Companies				
1.1	Issue of Shares: ESOPs - ESPS - Sweat Equity Shares -	4	Discussion	Black Board
1.2	Book Building- Buy-back of Shares -	4	Chalk & Talk	Black Board
1.3	Conversion of debentures into shares -	4	Lecture	LCD
1.4	Final accounts of Companies as per Schedule III of the	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Companies Act, 2013 –			
1.5	Managerial remuneration.	2	Discussion	Black Board
UNIT -2 Insurance Company Accounts				
2.1	Insurance Company Accounts: Types of Insurance	5	Lecture	PPT & White board
2.2	Final accounts of life assurance Companies	4	Chalk & Talk	Black Board
2.3	Ascertainment of profit- Valuation Balance Sheet-	4	Chalk & Talk	Black Board
2.4	Final accounts of Fire, Marine and miscellaneous Insurance Companies.	5	Discussion	Black Board
UNIT – 3 Consolidated financial statements				
3.1	Consolidated financial statements as per AS 21:	4	Discussion	PPT & White board
3.2	Consolidated Profit and Loss Account	4	Chalk &Talk	Green Board
3.3	Minority interest – Cost of control – Capital reserve	4	Chalk & Talk	Black Board
3.4	Inter-company holdings	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Preparation of consolidated Balance Sheet.	4	Discussion	Black Board
UNIT – 4 Contemporary Accounting Methods				
4.1	Accounting for price level changes –	5	Discussion	PPT & White board
4.2	Social responsibility accounting –	4	Chalk & Talk	Green Board
4.3	Human resource accounting -	5	Chalk & Talk	Black Board
4.4	Forensic Accounting.	4	Chalk & Talk	Black Board
UNIT – 5 Financial reporting				
5.1	Financial reporting: Meaning, Objectives, Characteristics –	3	Lecture	PPT & White board
5.2	Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)	4	Chalk & Talk	Black Board
5.3	Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013,	4	Lecture	Black Board
5.4	Accounting for CSR expenditure, Reporting of CSR,	3	Chalk & Talk	Black Board
5.5	Presentation and disclosure in the financial statements.	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
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	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• **PG CIA Components**

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		2 *	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Seminar		1	-	5	Mks	
C6	-	Attendance			-	5	Mks	

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.
CO4	Analyse contemporary accounting methods

CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility
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Mapping of COs with PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3
Weightage of course contributed to each PSO	15	15	13	15	14	15	14	15	15

Note: ♦ Strongly Correlated – 3

♦ModeratelyCorrelated – 2

♦WeaklyCorrelated -1

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SEMESTER –II

For those who joined in 2023 onwards

Core VI

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	23PG2A6	SETTING UP OF BUSINESS ENTITIES	Theory	6	4

COURSE DESCRIPTION

This course enables the students to understand the start-ups and formation and registration section 8 companies. The student becomes aware of legal compliances involved in the business entities.

COURSE OBJECTIVES

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

UNITS

UNIT I Startups in India

(18 HRS.)

Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for

Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators – Mudra banks –Successful Startups in India.

UNIT II Not-for-Profit Organisations

(18 HRS.)

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

UNIT III Limited Liability Partnership and Joint Venture (18 HRS.)

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

UNIT IV Registration and Licenses

(18 HRS.)

Registration and Licenses: Introduction – **Business entity registration** – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT V Environmental Legislations in India

(18 HRS.)

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Digital health startup trends in 2023.

TEXT BOOK:

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

Reference:

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

OPEN EDUCATIONAL RESOURCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Startups in India				
1.1	Types of business organisations –Factors governing selection of an organisation -	4	Discussion	Black Board
1.2	Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy	3	Chalk & Talk	Black Board
1.3	Funding support and incentives – Indian states with Startup policies – Exemptions for startups	3	Lecture	LCD
1.4	Life cycle of a Startup – Important points for Startups – Financing options available for Startups	3	Discussion	Google classroom
1.5	Equity financing – Debt financing – Venture capital financing	3	Chalk & Talk	Black Board
1.6	IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.	2	Lecture	LCD
UNIT -2 Not-for-Profit Organisations				
2.1	Formation and registration of NGOs – Section 8 Company – Definition – Features	4	Lecture	PPT & White board
2.2	Exemptions – Requirements of Section 8 Company – Application for incorporation –	4	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.3	Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust	5	Chalk & Talk	Black Board
2.4	Exemptions available to trusts – Formation of a trust - Trust deed	3	Lecture	PPT & White board
2.5	Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	2	Chalk & Talk	Black Board
UNIT – 3 Limited Liability Partnership and Joint Venture				
3.1	Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages	4	Discussion	PPT & White board
3.2	Procedure for incorporation – LLP agreement – Annual compliances of LLP Purpose Vehicle – Meaning – Benefits – Formation.	4	Chalk & Talk	Green Board
3.3	-Business collaboration: Definition – Types	4	Chalk & Talk	Black Board
3.4	–Joint venture: Advantages and disadvantages – Types	3	Chalk & Talk	Black Board
3.5	Joint venture agreement - Successful joint ventures in India– Special	3	Chalk & Talk	Black Board
UNIT – 4 Registration and Licenses				
4.1	Registration and Licenses: Introduction – Business entity registration – Mandatory registration	3	Discussion	PPT & White board
4.2	PAN – Significance – Application and registration of PAN –	3	Chalk &	Green

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Linking of PAN with Aadhar		Talk	Board
4.3	–TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –	3	Chalk & Talk	Black Board
4.4	GST: Procedure for registration – Registration under Shops and Establishment Act	3	Chalk & Talk	Black Board
4.5	MSME registration – Clearance from Pollution Control Board	3	Discussion	Black Board
4.6	FSSAI registration and license – Trade mark, Patent and Design registration.	3	Discussion	Black Board
UNIT – 5 Environmental Legislations in India				
5.1	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features -	3	Lecture	PPT & White board
5.2	The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974:	3	Chalk & Talk	Black Board
5.3	The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure-	5	Lecture	Black Board
5.4	The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution	3	Chalk & Talk	Black Board
5.5	Powers And Functions - Prevention and Control of Air Pollution - Penalties and	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Procedure.			

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	

K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks

Weightage of course contributed to each PSO	15	15	13	15	14	15	14	13	15
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Note: ♦Strongly Correlated – **3**

♦ModeratelyCorrelated – **2**

♦WeaklyCorrelated -**1**

Fatima College (Autonomous), Madurai- 625 018

II M.Com

SEMESTER- III

For those who joined in 2022 onwards

PROGRAM ME CODE	COURS E CODE	COURSE TITLE	HRS/WEE K	CREDIT S
PACO	19PG3A9	ADVANCED COSTING	6	4

COURSE DESCRIPTION

This course helps the students to gain an in- depth knowledge of the costing. Concepts and the applications of the methods and techniques of cost accounting.

COURSE OBJECTIVES

This course is designed to

1. determine types of cost
2. prepare contract accounts and process cost accounts
3. use operation , operating and uniform costing for public services
4. reconcile cost and financial records

UNIT I: Concepts of Costs and Unit Costing (20 Hours)

Concept of costs – expenses and losses, controllable and non-controllable costs, out of pocket costs, allocated and imputed cost, opportunity cost, sunk cost, incremental cost and joint cost.

Classification of cost – **Job costing** – Features – Job order cost – accounting procedure of job accounting – **Batch costing**.

Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –Tenders or quotations – production account.

UNIT II: Contract Costing (10 Hours)

Contract costing – Recording of cost of contracts – Recording of value –profit in contracts – valuation of work – in – progress , cost plus contract- escalation clause.

UNIT III: Process Costing

(25 Hours)

Process costing – Features of process costing – comparison between job and process costing – process losses – inter process losses – inter process profits
– equivalent production – meaning, calculation of equivalent production – procedure for evaluation.

Joint products and By-products – Meaning – Objectives – Distinction between By-products, Main products and joint products- account of joint products and by-products.

UNIT IV: Operation, Operating Costing and Uniform Costing

(20 Hours)

Operation & Operating costing – Meaning of Operations Costing- classification of costs – collection of Costs – selection of units – Operating Costing - Operating Cost and Management Decisions .

Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing - requisites for installation of uniform costing – fields covered by uniform costing system – uniform costing manual – advantages and limitations.

UNIT V: COSTING MANAGEMENT TOOLS:

(15 Hours)

Activity based Costing – Concept – Need for ABC- Cost Drivers and Cost Pools – Characteristics of ABC – Steps to Develop ABC – Implementation of ABC – Benefits of ABC. **TARGET COSTING:** Definition – Objectives of Target Costing – Main Features of Target Costing – Target Costing Process – Steps in Target Costing - Advantages of Target Costing

UNIT VI

Recent Trends in Cost Accounting.

Text Book:

1. **Advanced Cost Accounting**, S.P.Jain&K.L.Narang, Kalyani publishers, 11th edition, 2019

Books for Reference:

1. **Advanced cost accounting: Cost management**, S.P.Jain, K.L.Narang&Simmi Agarwal, Kalyanipublishers, Latest edition
2. **Work book on cost & management accounting**, M.Ravikishore, Taxmann, Latest edition
3. **Practical costing** –B.S. Khanna, I.M. Pandey, G.K. Ahuja & M.N. Arora, S Chand & companyLtd, Latest edition

Digital Open Educational Resources (DOER) :

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8- New.pdf>
2. <https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 1 Concepts of Costs and Unit Costing				
1.1	Concept of costs – expenses and losses, controllable and non-controllable costs, out of pocket costs, allocated and imputed cost, opportunity cost, sunk cost, incremental cost and joint cost.	5	Chalk & Talk	Black Board
1.2	Classification of cost – Job costing – Features – Job order cost – accounting procedure of job accounting – Batch costing.	5	Chalk & Talk	Black Board
1.3	Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –	5	Chalk & Talk	Black Board
1.4	Tenders or quotations – production account.	5	Chalk & Talk	Black Board
UNIT II: Contract Costing				
2.1	Contract costing –	1	Lecture	Black Board

2. 2	Recording of Cost of contracts –Recording of value	1	Lecture	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2. 3	Profit in contracts – valuation of work – in progress	5	Chalk & Talk	Black Board
2. 4	Cost plus contract-escalation clause.	3	Chalk & Talk	Black Board
UNIT III: Process Costing				
3. 1	Process costing – Features of process costing – comparison between job and process costing	3	Chalk & Talk	Black Board
3. 2	process losses – inter process losses – inter process profits –	5	Chalk & Talk	Black Board
3. 3	equivalent production – meaning, calculation of equivalent production – procedure for evaluation.	6	Chalk & Talk	Black Board
3. 4	Joint products and By-products – Meaning – Objectives	3	Chalk & Talk	Black Board
3. 5	Distinction between By-products, Main products and joint products	2	Chalk & Talk	Black Board
3. 6	Account of joint products and by-products.	6	Chalk & Talk	Black Board
UNIT IV: Operation, Operating Costing and Uniform Costing				

4.1	Operation & Operating costing – what is operating cost –classification of costs – collection of Costs – selection of	4	Lecture	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	units			
4.2	motor transport costing – power house costing – canteen costing – hospital costing	4	Lecture	Black Board
4.3	operating cost and management decisions.	3	Lecture	Black Board
4.4	Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing --	3	Chalk & Talk	Black Board
4.5	Requisites for installation of uniform costing – fields covered by uniform costing system	3	Chalk & Talk	Black Board
4.6	uniform costing manual – advantages and limitations.	3	Chalk & Talk	Black Board
UNIT V: COSTING MANAGEMENT TOOLS:				
5.1	Activity based Costing – Concept – Need for ABC	3	Chalk & Talk	Black Board

5.2	Cost Drivers and Cost Pools Characteristics of ABC –	2	Chalk & Talk	Black Board
5.3	Steps to Develop ABC Implementation of ABC Benefits of ABC.	3	Chalk & Talk	Black Board
5.4	TARGET COSTING: Definition Objectives of Target Costing Main Features of Target Costing	4	Chalk & Talk	Black Board
5.	Target Costing Process – Steps in Target Costing Advantages of Target Costing	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST	35 Mks.	5 Mks.	40Mks.	
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks				
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

COURSE OUTCOMES

CO	Course Outcome	Level
CO1	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO2	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO3	Compute Notional/ real profit, contracts, completed and in progress	K2, K3, K4,
CO4	Ascertain cost of finished product by products and joint products for continuous Production	K2, K3, K4
CO5	Prepare integral and non-integral cost accounts and reconcile between cost and financial Records	K3, K4, K5

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

CO / PS O	PS O1	PS O2	PS O3	PS O4	PS O5
CO 1	3	3	3	2	3
CO 2	3	3	2	3	3
CO 3	3	3	3	3	2
CO 4	2	3	3	3	3
CO 5	3	2	3	3	3

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**

♦ Weakly Correlated - **1**

Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	3	2	3	3	3	3
CO 2	3	3	2	3	3	2	2
CO 3	3	2	3	3	3	2	2
CO 4	3	3	3	2	3	3	2
CO 5	3	3	2	3	2	3	3

COURSE DESIGNER:

1. Staff Name Dr.**S.Fatima Rosaline Mary**

Forwarded By

Fatima College (Autonomous), Madurai 625 018

The Research Centre of Commerce

II M.Com.,

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG3A10	DIRECT TAX LAW & PRACTICE	6	4

COURSE DESCRIPTION

This course helps the students to gain the in-depth knowledge of the provision of income tax law and their applications in computation of various heads of income of different assesses.

COURSE OBJECTIVES

This course is designed to

1. Acquire knowledge on basic tax concepts
2. Determine residential status of tax payers
3. Compute income from salary
4. Figure out income from house from property
5. Calculate income from business or profession

UNITS

UNIT – I Basic Concepts

(15 HRS.)

Basic concepts – assessment year, previous year, person, Assessee, income, Gross total income, total income, Agricultural income, integration of agricultural income with non-agricultural income, casual income, capital assets – Capital receipts Vs. Revenue Receipts – Capital Expenditure Vs. Revenue Expenditure.

UNIT –II: Residential Status (15 HRS.)

Residential status & Tax incidence – Incomes exempt from tax.

UNIT –III: Income from Salaries (20 HRS.)

Income under the head Salaries – Basis of charge -Forms of salary - Allowances – Perquisites – Deductions u/s 16 – Retirement Benefits – Computation of Salary Income

UNIT –IV : Income from House Property (15 HRS.)

Income from House Property – Basis of charge -Annual Value – Deductions) u/s 24 – Computation of income from let out Houses and self Occupied House

UNIT –V: Profits and Gains of Business or Profession (25 HRS.)

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business or Profession income

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

Monetary and Fiscal Policy - Identification of Tax - Federal, state and local taxes - Income inequality: Compare a progressive and a flat tax system - Government spending and taxes.

REFERENCES:

1. Direct Tax Law & Practice Dr. H.C. Mehrotra, Sahitya Bhawan publications, Latest edition
2. Direct Tax Law & Practice, , Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, Latest edition

Digital Open Educational Resources (DOER) :

1. https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF

2. <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
3. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 BASIC CONCEPTS				
1.1	Basic Concepts, Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income	3	Chalk & Talk	Green Board
1.2	Agricultural and Non-agricultural Income	3	Chalk & Talk	Green Board
1.3	Integration of agricultural income with non-agricultural income	3	Chalk & Talk	Green Board
1.4	Casual Income, Capital Assets	3	Chalk & Talk	Green Board
1.5	Capital receipts Vs. Revenue Receipts and Capital Expenditure Vs. Revenue Expenditure	3	Chalk & Talk	Green Board
UNIT -2 RESIDENTIAL STATUS				
2.1	Residential status & Tax incidence	2	Chalk & Talk	Green Board
2.2	Problems	3	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.4	Incomes exempt from tax	3	Chalk & Talk	Green Board
2.5	Problems	3	Chalk & Talk	Green Board
UNIT - 3 INCOME FROM SALARIES				
3.1	Income under the head Salaries	3	Chalk & Talk	Green Board
3.2	Basis of charge -Forms of salary	4	Chalk & Talk	Green Board
3.3	Allowances – Perquisites	3	Chalk & Talk	Green Board
3.4	Deductions u/s 16 – Retirement Benefits	2	Chalk & Talk	Green Board
3.5	Computation of Salary Income	3	Chalk & Talk	Green Board
3.6	Problems	3	Chalk & Talk	Green Board
3.7	Problems	2	Chalk & Talk	Green Board
UNIT - 4 INCOME FROM HOUSE PROPERTY				
4.1	Income from House Property – Basis of charge	3	Chalk & Talk	Green Board
4.2	Annual Value – Deductions) u/s 24	3	Chalk & Talk	Green Board
4.3	Computation of income from let out Houses	3	Chalk & Talk	Green Board
4.4	Computation of income from self-occupied houses	3	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.5	Problems	3	Chalk & Talk	Green Board
UNIT - 5 PROFITS AND GAINS OF BUSINESS OR PROFESSION				
5.1	Profits and Gains of Business or Profession	3	Chalk & Talk	Green Board
5.2	Chargeability – Admissible deductions	3	Chalk & Talk	Green Board
5.3	Inadmissible expenses	3	Chalk & Talk	Green Board
5.4	Computation of Business or Profession income	3	Chalk & Talk	Green Board
5.5	Problems	3	Chalk & Talk	Green Board

	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assess ment
Levels	Seminar	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	12.5%

K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks

C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Have a thorough understanding on the basics of I.T	K4,K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses	K2,K3,K4	PSO1, PSO2, PSO3 & PSO4
CO 3	Compute IFS given, varied forms and determination of salary receipt	K2,K3,K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Arrive at IFHP, in different contexts	K2,K3,K4	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Calculate taxable profits, in different business dimensions	K2,K3,K4	PSO1, PSO2, PSO4 & PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

2. Staff Name

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.Com

SEMESTER –III

For those who joined in 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A11	EXECUTIVE SKILL DEVELOPMENT	6	5

COURSE DESCRIPTION

This Course enables the students to know themselves, to develop their personality and equip them with basic communication skills.

COURSE OBJECTIVES

This course is designed to

1. Realize Self
2. Develop interpersonal skills
3. Cope with stress
4. Impart interview skills
5. enroot the art of leadership.

UNIT –I Intra personal skills (15 HRS)

Meaning of Personality – Nature- Types – Self Awareness - Self Esteem - Locus of Control – Emotional Intelligence

UNIT II: Interpersonal Skills (20 HRS)

Interpersonal Skills – Interpersonal Relationship –Understanding Interpersonal Relationship- Developing Interpersonal Relationship — Increasing Interpersonal Relationship – Team Dynamics.

UNIT III: Stress (15 HRS)

Stress – Meaning – Causes – Types – Coping with Stress- Counselling
– Meaning –Goals - Basic Counselling skills – Goals – Process

UNIT IV: Communication (20 HRS)

Communication – Meaning – Features – Kinds – Body Language –
Interview Skills – Group Discussion.

UNIT V:Leadership (20 HRS)

Leadership – Features of Leadership –Functions of Leadership –Leadership
theories – Art of Public Speaking – Time Management.

DYNAMISM (Evaluation Pattern- CIA only)

Automotivation – need –importance – skills – assessing automotivation.

Text Books:

1.Personality Development, Mosam Sinha, Vidushi Bhatnagar,
2019, Aavishkar publisher, NewDelhi.

**2.Personality Development, Interpersonal Skills and Career
management**,C.S.G.Krishnamacharyalu,Lalitha Ramakrishnan
Himalaya PublishingHouse,2019

References:

1.The Portrait of a complete man, Prem Bhalla, (2018), Pusthak
Mahal, NewDelhi.

2.The Power of failure, .Charled C Manz, (2018), B K Publication New
Delhi.

3.Understanding emotional IQ, Jyotsna Cadafy, (2019),
PusthakMahal, NewDelhi.

4.Personality Development, Rajiv K Mishra, (2018), Rupa Publication,
NewDelhi.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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UNIT -1 IntraPersonal Skills				
1.1	Meaning of Personality- Nature	3	Lecture	Smart Board
1.2	Types – Self Discovery – Self Consciousness-	4	Lecture	Smart Board
1.3	Self Improvement- Self Esteem- Self Efficacy-	4	Chalk & Talk	Black Board
1.4	Locus of Control – Emotional Intelligence – Assertiveness.	4	Chalk & Talk	Black Board
UNIT -2 Interpersonal Skills				
2.1	Interpersonal Skills- Interpersonal Behaviour	4	Lecture	Smart Board
2.2	Interpersonal Relationship – Developing Interpersonal Relationship	4	Chalk & Talk	Black Board
2.3	Understanding Interpersonal Relationship –	4	Lecture	Smart Board
2.4	Increasing Interpersonal Awareness	4	Lecture	Smart Board
2.5	Team Dynamics	4	Chalk & Talk	Black Board
UNIT III: Stress				
3.1	Stress – Meaning – Causes	3	Chalk & Talk	Black Board
3.2	Types – Coping with Stress	3	Chalk &Talk	Black Board

3.3	Counselling – Meaning – Assumptions	3	Chalk Talk &	Black Board
3.4	Goals – Process – Skills required b the Counsellor	3	Chalk Talk &	Black Board
3.5	Approaches to Counselling.	3	Lecture	PPT
UNIT IV: Communication				
4.1	Communication – Meaning –	4	Chalk Talk &	Black Board
4.2	Features of Communications	4	Chalk Talk &	Black Board
4.3	Kinds of Communications	4	Chalk Talk &	Black Board
4.4	Body Language	4		
4.5	Interview Skills – Group Discussion	4	Chalk Talk &	Black Board
UNIT V:Leadership				
5.1	Leadership – Features of Leadership	4	Chalk Talk &	Black Board
5.2	Functions of Leadership	4	Chalk Talk &	Black Board
5.3	Leadership theories	4	Chalk Talk &	Black Board
5.4	Art of Public Speaking	4	Chalk Talk &	Black Board
5.5	Time Management.	4	Chalk Talk &	Black Board

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assessm ent
	Sessio n wise Avera ge	Bett er of W1, W2	M1+ M2	MID - SE M TES T				
	5 Mks.	5 Mks	5+5= 10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholas tic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components					
			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2*	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

*The best out of two will be taken into account

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Portray themselves and discover the secret - the power within.	K2	PSO3

CO 2	Enhance interpersonal skills	K3	PSO2&PSO5
CO 3	Identify the causes of stress and to cope up with stress	K3,K4	PSO1& PSO4
CO 4	Foster Communication skills	K3,K4	PSO3&PSO5
CO 5	Prove themselves to be good leaders with art of time management and public speaking.	K4,K5	PSO4&PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary
Forwarded By

HOD'S
Signature
& Name

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PAEC	22PG3AE12	INTERNATIONAL ECONOMICS	6	5

COURSE DESCRIPTION

Finance is the blood of business it supports economic development industrial development and self help group

COURSE OBJECTIVE/S

1. To understand some important and core issues of Finance
2. to improve the knowledge on stock market
3. To enlighten them on self help group.
4. To develop understanding of the key concepts of financial markets and their relevance in the business settings
5. To equip them to face IES, IAS exams and NET exam
6. To equip students to apply their knowledge in stock market security market.
7. To make students aware of financial markets and its functions

UNIT I: THEORIES OF INTERNATIONAL ECONOMICS [15 Hrs]

Absolute cost theory of Smith - Comparative Cost theory of Ricardo's – Heckscher- Ohlin Theorem – Reciprocal Demand – Opportunity cost theory - Foreign Trade Multiplier -India's position in the international level - International Rating Agencies and their ranking of India in the international level.

UNIT: II BALANCE OF TRADE AND FOREIGN EXCHANGE [15 Hrs]

Import and Export - - India's foreign trade: Composition of Trade - Direction of trade Trend of import and export - Foreign Exchange Reserves - Foreign Exchange Market – Foreign Exchange rate – Determination of exchange rate – Mint parity theory

UNIT: III BALANCE OF PAYMENT [15 Hrs]

Structure of Balance of payments Accounts -Purchasing power parity theory – Balance of payment theory- Disequilibrium and measures to correct disequilibria - FDI – FII- NRI - . India's External borrowing

UNIT IV: ECONOMIC INTEGRATION**[15 hrs]**

Customs union - Trade Blocks - Eurocurrency market – European Union – European Economic Community – ASEAN – SAARC – SAPTA – SAFTA – BRICKS.

UNIT V : INTERNATIONAL FINANCIAL INSTITUTIONS**[15 hrs]**

IMF- IBRD and its affiliates IDA-IFC - ADB- UNCTAD – GATT –WTO TRIPS, TRIMS

UNIT VI - DYNAMISM/CURRENT AFFAIR

India ranking for various international indicators- Trends in India's balance of payment and trade- Study on international disputes - Analysis of India's Balance of Payment- Case studies on Intellectual property Rights, Pattern and Growth of Foreign Direct Investment

REFERENCE BOOKS:

1. M.L. Jhingan, "International Economics", Vrinda Publications Pvt. Ltd., Delhi, 2006.
2. Francis Cherunilam, "International Economics", Tata McGraw-hill Publishing Company Ltd., New Delhi, 2013.
3. K.R. Gupta, "International Economics", Atman ram and sons, Delhi, 1978.
4. Jeevanandham, Victor Louis, Kalyani, Padma, Hemavathi, "International Economics", Sultan Chand & Sons, New Delhi, 2001.
5. Krugman, Paul & Mautice Obstfeld, "International Economics", Addison Wesley, 1999.
6. H.G. Mannur, "International Economics", Vikas Publishing Pvt. Ltd., Mumbai, 1995.
7. M. N. Mishra, "Money Banking & International Trade", Chand & Company Ltd., New Delhi, 1989.
8. D.M. Mithani, "International Economics", Himalaya Publishing House, New Delhi, 1993.
9. Mithani, .(2010) "International Economics", Himalaya Publishing House, New Delhi,
10. Francis Cherunilam, (1997). "International Economics", Tata McGraw-hill Publishing Company Ltd., New Delhi
11. Gupta, K.R.(1978) "International Economics", Atman ram and sons,

DIGITAL OPEN EDUCATIONAL RESOURCES

1. <https://www.jstor.org/stable/2300656>
2. <https://www.economicdiscussion.net/economic-development/theories-economic-development/adam-smiths-theory-of-economic-development-economics/30039>
3. <https://www.investopedia.com/terms/f/foreign-exchange.asp>
4. <https://www.economicdiscussion.net/foreign-exchange-rate-2/determination-foreign-exchange-rate-2/foreign-exchange-rate-meaning-and-its-determination/11952>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I: THEORIES OF INTERNATIONAL ECONOMICS				
1.1	Absolute cost theory of Smith - Comparative Cost theory of Ricardo's --	2	Chalk & Talk	Black Board
1.1:1	Heckscher- Ohlin Theorem -	3	Chalk & Talk	Black Board
1.3	Reciprocal Demand – Opportunity cost theory	2	Lecture	PPT
1.4	Foreign Trade Multiplier -	2	Video Lecture	online
1.6	India's position in the international level -	2	Chalk & Talk	Black Board
1.7	International Rating Agencies and their ranking of India in the international level.	2		
UNIT: II BALANCE OF TRADE AND FOREIGN EXCHANGE				
2.1	Import and Export	2	Lecture	Black Board
2.2	India's foreign trade: Composition of Trade	2	Google	online
2.3	Direction of trade Trend of import and export	2	Flipped Learning	Online/ E-Content/
2.4	Foreign Exchange Reserves -	2	Blended Learning	Online/ E-Content/ Text Books /Materials/Field Visit/
	Foreign Exchange Market--	2	Lecture	Black Board
	Foreign Exchange rate – Determination of exchange rate	2	Google	online
	Mint parity theory	3	Flipped	Online/ E-

			Learning	Content/
UNIT: III BALANCE OF PAYMENT				
3.1	Structure of Balance of payments Accounts -	1	Lecture	Black Board
3.2	Purchasing power parity theory –	2	Google	online
3.3	Balance of payment theory-	3	Flipped Learning	Online/ E-Content/
3.4	Disequilibrium and measures to correct disequilibria	2	Flipped Learning	Online/ E-Content/
3.5	FDI	4	Blended Learning	Online/ E-Content/ Text Books /Materials
3.6	FII- NRI	2	Lecture	Black Board
3.7	India's External borrowing	1	Lecture	Black Board
UNIT IV: ECONOMIC INTEGRATION				
4.1	Customs unionTrade Blocks	2	Lecture	Black Board
4.2	Eurocurrency market – European Union	2	Lecture	Black Board
4.3	European Economic Community – ASEAN – SAARC	2	ppt	Online
4.4	SAPTA – SAFTA – BRICKS.	2	ppt	online
UNIT V : INTERNATIONAL FINANCIAL INSTITUTIONS				
5.1	IMF	3	Google	online
5.2	IBRD and its affiliates	2	Flipped Learning	Online/ E-Content/
5.3	IDA	3	Flipped Learning	Online/ E-Content/
5.4	IFC - ADB	2		
5.5	UNCTAD	2	Google	online
5.6	GATT –WTO	2	Google	online
5.7	TRIPS, TRIMS	1	Google	online
UNIT VI - DYNAMISM/CURRENTAFFAIR				

6.1	India ranking for various international indicators- Trends in India's balance of payment and trade- Study on international disputes -			
6.2	Analysis of India's Balance of Payment- Case studies on Intellectual property Rights, Pattern and Growth of Foreign Direct Investment			

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	Percentage of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+ M2 10 Mks	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5
Non Scholastic	-	-	-	-	9		9	22.5
Total	5	5	10	15	35	5	40	100

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

				Nos				
C1	-	Test (CIA 1)	1	-	10 Mks			
C2	-	Test (CIA 2)	1	-	10 Mks			
C3	-	Assignment	2 *	-	5 Mks			
C4	-	Open Book Test/PPT	2 *	-	5 Mks			
C5	-	Seminar	1	-	5 Mks			
C6	-	Attendance		-	5 Mks			

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To make the students to understand the Financial System	K2	PSO1& PSO2
CO 2	To make aware of Money Market and Indian Stock Exchange.	K2, K3	PSO3
CO 3	. To equip them to face IES, IAS exams and NET exam	K2, K4	PSO5
CO 4	To know the latest technology of financial system evaluate the merits and demerits of online trading	K2, K3 & K4	PSO4

CO 5	To know the concept of financial Inclusion.	K3& K5	PSO4
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Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

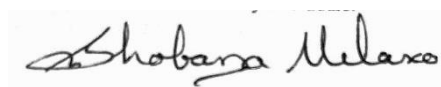
Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	2
CO3	3	3	2	3	3	2	3
CO4	3	2	3	3	3	1	3
CO5	3	3	3	1	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

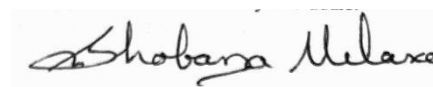
♦ Weakly Correlated -**1**

COURSE DESIGNER



DR.SHOBANA NELASCO

FORWARDED BY



**DR.SHOBANA NELASCO
HEAD OF THE DEPARTMENT**

Fatima College (Autonomous), Madurai -625 018
II M.COM

SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A13	CORPORATE ACCOUNTING	6	5

COURSE DESCRIPTION

This course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

Course Objective

This course is designed to

1. Prepare account for the procedural process involved in issue of shares, preference shares and forfeiture of shares.
2. Assist in the preparation of company final Accounts
3. Prepare accounts in case of amalgamation in the nature of purchase and merger
4. Train to prepare the Accounts of Holding Company

UNITS

UNIT I COMPANY ACCOUNTS

[15 HRS.]

Company Accounts – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – under writing

UNITII FINAL ACCOUNTS

[15 HRS.]

Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general and schedule VI to the Companies Act in particular).

UNIT III AMALGAMATION, ABSORPTION AND RECONSTRUCTION [20 HRS.]

Amalgamation, absorption and reconstruction – both internal and external – scheme of reconstruction.

UNIT IV VALUATION OF GOODWILL AND SHARES AND LIQUIDATION [25 HRS.]

Valuation of goodwill and shares- Liquidation – Statement of affairs (including deficiency or surplus account) and preparation of liquidator's final statement of account.

UNIT V HOLDING COMPANIES [15 HRS.]

Holding companies and consolidated accounts – consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

UNIT VI : DYNAMISM(for CIA only)

Human Resource Accounting (Theory only)

Text Book:

1. Advanced Accountancy ,R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, 13th revised Latest edition

REFERENCES:

1. **Advanced Accountancy** , T.S. Reddy & A. Murthy, Margum Publications, Latest edition

2. **Advanced Accounting** Vol II, S.N. Maheswari, Vikas publications Pvt Ltd., Latest edition
3. **Advanced Accounting** , S.P.Jain and K.L.Narang, Kalyani Publishers, Latest edition
4. **Corporate Accounting**, B.S. Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition

Digital Open Educational Resources (DOER)

1. <http://www.universityofcalicut.info/>

2. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMPANY ACCOUNTS				
1.1	Company Accounts – issue of shares and debentures	2	Chalk & Talk	Black Board
1.2	Redemption of Preference Shares and Debentures	3	Chalk & Talk	Black Board
1.3	Profit Prior to Incorporation	3	Chalk & Talk	Black Board
1.4	Under Writing	3	Chalk & Talk	Black Board
UNIT -II FINAL ACCOUNTS				
2.1	Meaning of final accounts	2	Chalk & Talk	Black Board
2.2	Format of final accounts	3	Chalk & Talk	Black Board
2.3	Preparation of final accounts of	3	Chalk & Talk	Black Board

	companies		Talk	Board
2.4	Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general	3	Chalk Talk	& Black Board
2.5	Preparation of final accounts of companies(having regard to the Companies Act in particular).	3	Chalk Talk	& Black Board
UNIT -III AMALGAMATION, ABSORPTION AND RECONSTRUCTION				
3.1	Amalgamation	4	Chalk Talk	& Black Board
3.2	absorption	2	Chalk Talk	& Black Board
3.3	reconstruction	2	Chalk Talk	& Black Board
3.4	Internal Reconstruction	2	Chalk Talk	& Black Board
3.5	External Reconstruction	4	Chalk Talk	& Black Board
3.6	Scheme of Reconstruction	2	Chalk Talk	& Black Board
UNIT-IV-VALUATION OF GOODWILL AND SHARES AND LIQUIDATION				
4.1	Valuation of goodwill and shares	7	Chalk Talk	& Black Board
4.2	Liquidation – Statement of affairs	4	Chalk Talk	& Black Board
4.3	Liquidation – Statement of affairs (including deficiency or surplus account)	3	Chalk Talk	& Black Board
4.4	preparation of liquidator's final statement of account.	3	Chalk Talk	& Black Board

UNIT V HOLDING COMPANIES				
5.1	Holding companies and consolidated accounts	4	Chalk Talk &	Black Board
5.2	consolidation of profit and loss accounts	4	Chalk Talk &	Black Board
5.3	consolidation in case of vertical group	4	Chalk Talk &	Black Board
5.4	Reciprocal stock Holding	4	Chalk Talk &	Black Board
5.5	Consolidated balance sheet	4	Chalk Talk &	Black Board

	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	
Levels	Semin ar	Bett er of W1, W2	M1+ M2	MID - SE M TES T				% of Assessm ent
	5 Mks.	5Mk s.	10Mk s	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	12.5-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5%

Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components					
			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K2	PSO 3
CO 2	Facilitate corporate, in preparing final accounts	K2, K3	PSO 3& PSO 4
CO 3	Prepare the merged accounts of pooled companies	K3, K4, K5	PSO4 & PSO 6
CO 4	Value shares of goodwill, based on the typicality of each company	K3, K4	PSO2 ,PSO 3
CO 5	Prepare Accounts of Holding Companies	K3, K4 ,K5	PSO 4 &PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	2	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	3	2
CO4	2	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.Dr. V.Suganya

Forwarded By

HOD Signature & Name

Fatima College (Autonomous), Madurai -625 018
The Research Centre of Commerce

II M.COM

SEMESTER –IV

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/W EEK	CREDIT S
PACO	23PG4A14	WOMEN ENTREPRENE URSHIP AND MANAGEMEN T OF SMALL BUSINESS		6	4

COURSE DESCRIPTION

This course provides necessary exposure to the students to the entrepreneurial and business climate of the country and motivates them for taking up entrepreneurial activities as their career option.

COURSE OBJECTIVES

This course is designed to

1. Aim knowledge on entrepreneurship and Emerge as women entrepreneur
2. Merge small enterprise
3. Plan and position the product
4. Analyze the Pattern of Financing
5. Know about Government schemes for women entrepreneurship

UNITS

UNIT –I ENTREPRENEUR & ENTREPRENEURSHIP (20 HRS.)

Entrepreneur –Definition - Qualities of Entrepreneur - Types of Entrepreneur –Functions of Entrepreneur -Entrepreneurship – Definitions – Nature and characteristics – The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women

entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of Women Entrepreneurs

UNIT –II: SMALL ENTERPRISE

(15 HRS.)

Meaning of small firm – significance of small business enterprises – Environment of Small Enterprise Management-Small Enterprise management process vs. Large Enterprise management process-Strategy Formulation and Implementation in small Enterprise

UNIT –III: MANAGEMENT OF PRODUCT

(20 HRS.)

Management of Product and Product Life Cycle-Promotional Activities for Small Business-Pricing Policy for a small Business-Distribution Strategy and channels for Small Business-Location & Layout and their influence on operation-Break Even Analysis-Production Planning, Scheduling and Control in Small Business-Quality Control and Cost Consciousness in Small Business

UNIT –IV: FINANCE PATTERN

(20 HRS.)

Financing – Sources – Traditional Debt Finance – Asset Based Finance – Crowd funding – Hybrid Instruments – Equity Finance- Working Capital Management for Entrepreneurs

UNIT –V: GOVERNMENT SCHEMES FOR WOMEN ENTREPRENEURS

(20 hours)

Overview – Scheme for the Progress and Promotion of Women Entrepreneurs – Ministry of Small Scale Industries(DIC, SIPCOT, TIIC)– Indira MahilaYojana – Annapurna Scheme - Bharatiya Mahila Bank Business Loan - Mudra Yojana Scheme - Orient Mahila Vikas Yojana Scheme - . Dena Shakti Scheme - Pradhan Mantri Rozgar Yojana - Udyogini Scheme -. Cent Kalyani Scheme - Mahila Udyam Nidhi Scheme

UNIT –VI :DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)

Institutional Support introduction - Sources of Finance – Financial Support to small Business - Various incentives and subsidies for small business – Case study of significant Entrepreneurs

TEXT BOOK

1. **Entrepreneurship and Small Business** ,
K.,K.SharmaG.R.Basotia, MangalDeep Publications, 2001

2. **Small Industrial Organization and Management** , Desai, Desai Vasant, HimalayaPublishing House, 2011

REFERENCES:

1. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. S S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi

Note : Latest edition of text books may be used

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT –I ENTREPRENEUR & ENTREPRENEURSHIP				
1.1	Entrepreneur –Definition Qualities of Entrepreneur - entrepreneurs	4	Chalk & Talk	Black Board
1.2	Types of entrepreneur	2	PPT	LCD
1.3	Entrepreneurship – Definitions – Nature and characteristics	4	Lecture& Discussion	Black board
1.4	The concept of women entrepreneurship – Functions and role of women	4	Discussion	Black board
1.5	Rural women entrepreneurship- Problems faced by women	3	PPT	LCD
1.6	Remedies to solve the problems of Women Entrepreneurs	3	PPT	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -2 SMALL ENTERPRISE				
2.1	Meaning of small firm – significance of small business enterprises	4	Lecture	Black Board
2.2	Environment of Small Enterprise Management	3	Lecture	Black Board
2.3	Small Enterprise management process vs. Large Enterprise managementprocess	3	PPT	LCD
2.4	Strategy Formulation and Implementation in small Enterprise	5	Lecture	Black Board
UNIT -3 MANAGEMENT OF PRODUCT				
3.1	Management of Product and Product Life Cycle	2	Lecture	Black Board
3.2	Promotional Activities for Small Business	4	Lecture	Black Board
3.3	Pricing Policy for a small Business	2	PPT	LCD
3.4	Distribution Strategy and channels for Small Business	2	PPT	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Location & Layout and their influence on operation	2	Lecture	Black Board
3.6	Break Even Analysis	2	Lecture	Black Board
3.7	Production Planning, Scheduling and Control in Small Business	3	PPT	LCD
3.8	Quality Control and Cost Consciousness in Small Business	3	Lecture	Black Board
UNIT – 4 FINANCE PATTERN				
4.1	Financing – Sources –	5	Lecture	Black Board
4.2	Traditional Debt Finance – Asset Based Finance – Crowd funding –	5	Lecture	Black Board
4.3	Hybrid Instruments – Equity Finance-	5	PPT	LCD
4.4	Working Capital Management for Entrepreneurs	5	Lecture	Black Board
UNIT – 5 GOVERNMENT POLICIES FOR WOMEN ENTREPRENEURSHIP				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Overview – Scheme for the Progress and Promotion of Women Entrepreneurs	4	Lecture	Black Board
5.2	Annapurna Scheme - Bharatiya Mahila Bank Business Loan	4	Lecture	Black Board
5.3	Mudra Yojana Scheme - Orient Mahila Vikas Yojana Scheme - . Dena Shakti Scheme -	4	PPT	LCD
5.4	Pradhan Mantri Rozgar Yojana - Udyogini Scheme -.	4	Lecture	Black Board
5.5	Cent Kalyani Scheme - Mahila Udyam Nidhi Scheme	4	Lecture	Black Board

Levels	C1	C2	C3	C4	Total Scholas tic	Non Scholas tic	CIA Total	% of Assessm
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					Marks	Marks C5		ent
	Semin ar	Bett er of W1, W2	M1+ M2	MID - SE M TES T				
	5 Mks.	5Mk s.	10Mk s	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholas tic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Familiarize with the types of entrepreneurship & Get acquainted with problems faced by women entrepreneurs	K2	PSO1& PSO2
CO 2	Understanding of Small Scale Enterprises	K2, K3	PSO3
CO 3	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a	K2, K4	PSO5

	product and apply the same in SSI		
CO 4	Critically Analyse the Financial Health	K2, K3 & K4	PSO5
CO 5	Government policies for women entrepreneurship	K2, K3& K5	PSO6

Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	2	1	3	2	2
CO 2	3	3	3	2	3	2	3
CO 3	3	3	2	1	2	3	2
CO 4	3	3	3	1	2	2	2
CO 5	3	2	2	3	2	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	1	3	2	2
CO2	3	3	3	2	3	2	3
CO3	3	3	2	1	2	3	2
CO4	3	3	3	1	2	2	2
CO5	3	2	2	3	2	3	3

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Staff Name Dr. Sr.Bindu Antony
Forwarded By

HOD'S Signature&
Name

Fatima College (Autonomous), Madurai -625 018
The Research Centre of Commerce

II M.Com.,
SEMESTER – IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A15	ASSESSMENT OF INCOME TAX	6	5

COURSE DESCRIPTION

This course helps to gain in-depth knowledge about provisions of income tax law and their applications in the assessment of individuals, firms and companies.

COURSE OBJECTIVES

This course is designed to

1. Compute capital gains & income from other sources
2. Set off & carry forward off losses
3. Assess income of individuals
4. Assess income of firms and companies
5. File income tax return

UNITS

UNIT – I Capital Gains and Income from Other Sources (25 HRS.)

Capital Gains-Income from other sources

UNIT –II: Set Off and Carry Forward of Losses and deductions from Gross total Income [20 HRS.]

Set off and carry forward of losses-Deductions from gross total income.

UNIT –III: Assessment of Individuals [15 HRS.]

Assessment of individuals (excluding computation of salary income, income from house property and profits and gains of business or profession)

UNIT –IV : Assessment of Firms & Companies [20 HRS.]

Assessment of Firms - Assessment of companies.

UNIT –V: Types of Assessment and TDS [10 HRS.]

Types of assessment- TDS – Advance tax –Collection, Recovery and Refund of tax – Filing of returns.

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

Tax Planning and Ethics in Taxation – Transfer Pricing and Other Provisions to Check Avoidance of Tax - Foreign Collaboration - Business Restructuring - Taxation of E-Commerce Transactions - Income Tax Authorities.

REFERENCES:

1. Direct Taxes Law & Practice, Dr. H.C. Mehrotra, Sahitya Bhawan publications, 59th edition, 2018
2. Direct Taxes Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, 59th edition, 2018

Digital Open Educational Resources (DOER) :

- 1.http://www.universityofcalicut.info/SDE/VI_sem_BCom_income_tax_law_and_practise.pdf
2. http://www.ngmc.org/wp-content/uploads/2019/06/E-Commerce_INCOME-TAX-LAW-AND-PRACTICE-16UEC515.pdf
3. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 CAPITAL GAINS AND INCOME FROM OTHER SOURCES				
1.1	Capital Gains	3	Chalk & Talk	Green Board
1.2	Problems	4	Chalk & Talk	Green Board
1.3	Problems	3	Chalk & Talk	Green Board
1.4	Problems	3	Chalk & Talk	Green Board
1.5	Income from other sources	4	Chalk & Talk	Green Board
1.6	Problems	5	Chalk & Talk	Green Board
1.7	Problems	2	Chalk & Talk	Green Board
1.8	Problems	1	Chalk & Talk	Green Board
UNIT -2 SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME				
2.1	Set off and carry forward of losses	4	Chalk & Talk	Green Board
2.2	Problems	4	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board
2.4	Deductions from Gross Total Income	4	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.5	Problems	4	Chalk & Talk	Green Board
UNIT - 3 ASSESSMENT OF INDIVIDUALS				
3.1	Assessment of individuals	3	Chalk & Talk	Green Board
3.2	Problems	3	Chalk & Talk	Green Board
3.3	Problems	3	Chalk & Talk	Green Board
3.4	Problems	3	Chalk & Talk	Green Board
3.5	Problems	3	Chalk & Talk	Green Board
UNIT - 4 ASSESSMENT OF FIRMS & COMPANIES				
4.1	Assessment of Firms	4	Chalk & Talk	Green Board
4.2	Problems	4	Chalk & Talk	Green Board
4.3	Assessment of companies	5	Chalk & Talk	Green Board
4.4	Problems	3	Chalk & Talk	Green Board
4.5	Problems	4	Chalk & Talk	Green Board
UNIT - 5 TYPES OF ASSESSMENT AND TDS				
5.1	Types of assessment- TDS	2	Chalk & Talk	Green Board
5.2	Advance tax	2	Chalk	Green

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			&Talk	Board
5.3	Collection, Recovery and Refund of Tax	2	Chalk & Talk	Green Board
5.4	Filing of Returns	3	Chalk & Talk	Green Board
5.5	Discussions	1	Chalk & Talk	Green Board

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assessm ent
	Semin ar	Bett er of W1, W2	M1+ M2	MID - SE M TES T				
	5 Mks.	5Mk s.	10Mk s	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	12.5
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholas tic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

**The best out of two will be taken into account*

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Figure out the income from capital gains and other sources	K3	PSO1, PSO3, PSO4& PSO5
CO 2	Computation of deductions from gross total income	K3, K4	PSO1, PSO3, PSO4 & PSO5
CO 3	Estimate the income of individuals	K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Determine the income of firms and companies	K4, K5	PSO1, PSO3, PSO4 & PSO5
CO 5	Familiarize with various types of assessment	K2, K3	PSO1, PSO3, PSO4 & PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	3	2	3	3	3	3	3
C02	3	3	3	3	3	3	3
C03	3	3	3	3	3	3	3
C04	3	3	3	3	3	3	3
C05	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

2. Staff Name

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous) , Madurai – 625 018
The Research Centre of Commerce

II M.COM
SEMESTER – IV

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	23PG4A16	WORK FORCE MANAGEMENT	6	4

COURSE DESCRIPTION

This course enables the students to have an understanding of the various aspects of man power managements, work environment and ways and means of motivating employees and disciplinary measures

COURSE OBJECTIVES

This course is designed to

1. Identify the managerial and operative functions
2. Plan, recruit and select manpower
3. Motivate employees
4. Inculcate organizational culture
5. Handle grievances

UNITI: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT
(15 HRS)

Concept and Nature of Human Resource Management-HRM as a Profession- Importance of HRM, Functions and Scope of HRM – **Human Resource Planning - Need and Importance**- Process and Levels of HRP- Obstacles to HRP.

RECRUITMENT, SELECTION AND INDUCTION **(15 HRS)**

Meaning of Recruitment Sources of Recruitment,– Meaning and Process of

Selection-Selection Test and Interviews. Concept of Placement- Concept and Objectives of Induction – Contents of Induction Programme Advantages Of Formal Induction-

UNIT III: TRAINING

(15 HRS)

Concept- Importance and Objectives of Training-Identifying Training Needs- Designing a Training Programme-Methods of Training - Evaluating Training Effectiveness- Retraining- Performance based Appraisals – Process of performance appraisal – Bias in Performance Appraisal

UNIT IV: EMPLOYEE MORALE

(15 HRS)

Principles of HRD- Meaning and Importance of Morale, Factors Influencing Morale-Impact Of Morale On Productivity – Measures For Building High Morale -

UNIT V: WORKER'S PARTICIPATION IN MANAGEMENT

(15 HRS)

Concept And Objectives of Worker's Participation in Management- Importance and Forms of participation - Measures for Making Participation Successful.

UNIT VI : DYNAMISM (For CIA only)

Methods of Job Evaluation and Incentive payments – Employee welfare- Recent trends in HRM- HRM in legal, phase, welfare phase, Challenges impacting HRM in 21st century.

Text book:

1. **Personnel Management** ,Dr.C.B.Mamoria&V.S.P,Rao,
Himalaya Publishing House, 30thedition2012
2. **Human Resource Management** ,L.M.Prasad, Sultan Chand
& sons, 3rdedition,2012

Books for Reference:

1. **Human Resource Management** , Nirmal Singh, Galgotia
Publications Pvt Ltd, New Delhi,2004

**2. Human Resource Management - Gupta CB, Sulthan Chand & Sons,
New Delhi**

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT1 -INTRODUCTION TO HRM				
1.1	Concept and Nature of HRM-HRM as a Profession- -	1	Chalk Talk &	Black Board
1.2	Importance of HRM,.	2	Chalk Talk &	LCD
1.3	Functions and Scope of HRM – Human Resource Planning	2	Lecture	PPT & White board
1.4	Need and Importance- -.	1	Lecture	Smart Board

1.5	Process and Levels of HRP	2	Lecture	Black Board
1.6	Obstacles to HRP	7	Lecture	Black Board
UNIT -2 RECRUITMENT, SELECTION AND INDUCTION				
2.1	Meaning of Recruitment, Sources of Recruitment – -Selection - -	1	Lecture	Black Board
2.2	Meaning and Process of Selection	2	Lecture	Black Board
2.3	Test and Interviews. Concept of Placement	3	Lecture	Black Board
2.4	Concept and Objectives of Induction	3	Lecture	Black Board
2.5	Contents of Induction Programme-	3	Lecture	Black Board
2.6	Contents of Induction Programme- Advantages Of Formal Induction	3	Lecture	Black Board
UNIT III: EMPLOYEE MORALE				
3.1	Principles of HRD- --	2	Lecture	Black Board

3.2	Meaning and Importance of Morale	2	Lecture	Black Board
3.3	Factors Influencing Morale	5	Lecture	Black Board
3.4	Impact Of Morale On Productivity	2	Lecture	Black Board
3.5	Measures For Building High Morale.	5	Lecture	Black Board
3.6	Employee Counseling - ,	1	Lecture	Black Board
	UNIT IV TRAINING			
4.1	<i>Concept- Importance and --</i>	1	Lecture	Black Board
4.2	<i>Objectives of Training-</i>	1	Lecture	Black Board
4.3	<i>Identifying Training Needs-</i>	3	Lecture	Black Board
4.4	<i>Designing a Training Programme</i>	3	Lecture	Black Board
4.5	<i>Evaluating Training Effectiveness</i>	3	Lecture	Black Board
4.6	<i>Methods of Training</i>	2	Lecture	Black Board

4.7	<i>Retraining</i>	2	Lecture	Black Board
UNIT V: WORKER'S PARTICIPATION IN MANAGEMENT				
5.1	Concept And Objectives of - -	1	Lecture	Black Board
5.2	Worker's Participation in Management	2	Lecture	Black Board
5.3	Importance and Forms of participation	6	Lecture	Black Board
5.4	Measures for Making Participation Successful.	6	Lecture	Black Board

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assessme nt
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	Semin ar	Bett er of W1, W2	M1+M 2	MID- SEM TES T				
	5 Mks.	5Mk s.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholast ic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basic concepts, functions and processes of human resourcemanagement	K2	PSO1& PSO2
CO 2	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans andprocesses	K2, K3	PSO3
CO 3	Creating Self-Motivated Employees	K3, K4,	PSO5
CO 4	Design the organization climate andculture	K4, K5	PSO1
CO 5	Facilitate and support effective employee and labour relations	K3, K4	PSO2

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr.Sr.Bindu Antony

2. Staff Name

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –I

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	23PG1AAE	ORGANISATIONAL BEHAVIOUR	3	3

COURSE DESCRIPTION

This course ensures that the students of other departments are trained in the basic aspects of Organisational behaviour in current scenario

COURSE OBJECTIVES

This course is designed

1. To enable the students know the nature and importance of organisational behaviour
2. To help students' frame their attitude
3. To identify personality and motivation
4. To improve the ability of students in leadership
5. To foster communication in organisations

UNIT I Introduction

(9 HOURS)

Definition, nature and importance of Organizational behaviour

UNIT II

Attitudes and values

(9 HOURS)

Emotions – emotional intelligence – Attitudes – values and attitudes

UNIT III Personality

(9 HOURS)

Personality – types-factors influencing personality- Motivation – definition & concept of motive & motivation, the content **theories of motivation** (Maslow & Hierarchy and Herzberg's two factor model theory

UNIT IV Leadership**(9 HOURS)**

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership

UNIT V Communication**(9 HOURS)**

Communication – communication, function, process, barriers

UNIT VI Dynamism

Organizational structure formation – groups in organizations - influence group dynamics -

Text Book:

1. Modern Marketing Principles and Practices, R.S.N. Pillai & Bagavathi, S.Chand & Company Ltd ,Ram Nagar, New Delhi,3rdEditon,2000
2. Advertising planning and Implementation, Sangeeta Sharma & Raghuvir Singh, Prentice Hall of India Private Limited, New Delhi, 2006

Books for Reference:

1. . Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar,Anjali, Organizational Behaviour, Everest Publication
3. . Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 1 -Introduction -				
1.1	Definition -	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.2	nature	3	Chalk & Talk	Black Board
1.3	importance of Organizational behaviour	3	Lecture	Black Board
UNIT -2 attitudes and values				
2.1	Emotions —	3	Lecture	Black Board
2.2	emotional intelligence	3	Discussion	Black Board
2.3	Attitudes – values and attitudes	3	Discussion	Black Board
UNIT 3 Personality				
3.1	Personality – types- -	3	Chalk & Talk	Black Board
3.2	factors influencing personality	3	Chalk & Talk	Black Board
3.3	Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory	3	Chalk & Talk	Black Board
UNIT 4 – communication				
4.1	Communication, function,	3	Chalk & Talk	Black Board
4.2	function	3	Chalk & Talk	Black Board
4.3	process, barriers	3	Chalk & Talk	Black Board
UNIT 5- Leadership				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Leadership –	3	Chalk & Talk	Black Board
5.2	concept of leadership, styles and trait approach,	3	Chalk & Talk	Black Board
5.3	contingency approach, contemporary leadership	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Gain knowledge on basic aspects of organizational behaviour in current scenario	K1	PSO1& PSO2
CO 2	Learn approaches of the organization	K1, K2,	PSO3

CO 3	Understand personality and motivation	K1 & K3	PSO5
CO 4	Improve their ability in leadership	K1, K2, K3 &	
CO 5	Improve their ability in communication	K2 & K4	

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
CO3	2	3	3	2	3
CO4	3	3	3	1	3
CO5	2	3	3	2	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

COURSE DESIGNER:

1. Staff Name :Dr.B.SahayaRani Fernando
2. V.Suganya

Forwarded By

HOD'S Signature
& Name

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –I

For those who joined in 2023 onwards

Elective I A

PROGRAMM ECODE	COURSE CODE	COURSET ITLE	Category	HRS/ WEEK	CR EDI TS
PACO	23PG1AE1	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Theory	5	3

COURSE DESCRIPTION

This course highlights the concept of security analysis and management of portfolios

COURSE OBJECTIVES

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

UNIT I

(12 hrs)

Investment and Portfolio Management

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

UNIT II

(12hrs)

Valuation of Securities

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

UNIT III

(12 hrs)

Fundamental Analysis and Technical Analysis

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

UNIT IV

(12hrs)

Efficient Market Hypothesis

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

UNIT V

(12hrs)

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

UNIT VI Dynamism (CIA only)

Recent amendments in SEBI- LODR

Theory 40%; Problems: 60%

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand& Co. Ltd., New Delhi

Books for reference:

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

Open Educational Resources:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Investment – Meaning – Nature and scope of Investment – Investment vs Speculation –	3	Discussion	Black Board
1.2	Type of Investors – Investment Avenues	3	Chalk & Talk	Black Board
1.3	– Investment Avenues – Factors	2	Lecture	Black Board
1.4	Factors influencing the investment choice –	2	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.5	Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation -	2	Lecture	Black Board
1.6	Factors Affecting Investment Decisions in Portfolio Management	2	Lecture	Black Board
1.7	Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management	2	Lecture	Black Board
UNIT II Valuation of Securities				
	Bond: Introduction – Reasons for issuing Bonds —Prices, Yields and Interest Rates – Measuring Price Volatility of - – Yield to Call —	2	Lecture	Black Board
2.2	Features of Bond – Types of Bonds – Determinants of bond safety –Bond	4	Chalk & Talk	Black Board
2.3	Bonds–Macaulay Duration and Modified Duration	3	Chalk & Talk	Black Board
2.4	Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return	2	Chalk & Talk	Black Board
2.5	Concept of Present Value	3	Chalk & Talk	Black Board
2.6	(Equity Share Valuation Models.	2	Chalk & Talk	Black Board
UNITIII (12 hrs) Fundamental Analysis and Technical Analysis				
3.1	Fundamental Analysis: Objectives —,	3	Discussion	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Economic Analysis, Industry Analysis, Company Analysis	2	Chalk &Talk	Green Board
3.3	Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis– Differences between fundamental analysis and technical analysis	2	Chalk & Talk	Black Board
3.4	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	2	Chalk & Talk	Black Board
3.5	Relative Strength Index – Bollinger Band – Elliott Wave Theory	2	Lecture	Black Board
UNITIV Efficient Market Hypothesis (12hrs)				
4.1	Efficient Market Hypothesis —	2	Brain Storming	PPT &White board
4.2	Markowitz Model,	2	Chalk & Talk	Green Board
4.3	Arbitrage Pricing Theory	2	Chalk & Talk	Black Board
4.4	Sharpe's Single index portfolio selection method	3	Chalk & Talk	Black Board
4.5	Capital Asset Pricing Model (CAPM).	2	Discussion	Black Board
UNIT V Portfolio Performance Evaluation (12hrs)				
5.1	Portfolio Performance Evaluation – Meaning - - Need for Portfolio	2	Lecture	Black Board
5.2	Need for Evaluation -	2	Chalk & Talk	Black Board
5.3	Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns -	2	Lecture	Black Board
5.4	Portfolio Revision	3	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
5.5	Revision - Formula Plans.	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –I

For those who joined in 2023 onwards

ELECTIVE COURSE IB

PROGRAM ME CODE	COU RSE COD E	COURSE TITLE	CATEGO RY	HRS / WEEK	CREDI TS
PACO	23PG1A E2	OPERATIONS RESEARCH	Theory	5	3

COURSE DESCRIPTION

This course helps the students to acquire working knowledge in operation research and resource management Techniques. It also helps them to learn applications for cost minimization and profit maximization

COURSE OBJECTIVES

This course is designed to

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

UNITS

UNIT I

(12 hrs)

Introduction and Linear Programming Problem

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

UNIT II

(12 hrs)

Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method,

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

UNIT III

(12 hrs)

Sequencing and Game Theory

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

UNIT IV

(12 hrs)

Replacement and Network Analysis

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

UNIT V

(12 hrs)

Decision Tree Analysis and Queuing Theory

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

UNIT VI Dynamism (CIA only)

Ingredients of optimal decisions –Maximin Principle –Minimax Principle – Bayesian Principle –Pay off Table

Books for study:

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

1. TulsianP.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research(Theory and Practice)”,3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of tures	Teaching agogy	Teaching Aids
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1.1	Introduction to Operations – Uses and Limitations	2	Lecture	Black Board
1.2	Linear Programming Problem: Formulation, Solving LPP: Graphical	2	Lecture	Black Board
1.3	Simplex method	4	Chalk &	Black Board
1.4	The Big-M	4	Chalk &	Black Board
UNIT II Transportation and Assignment Problems				
2.1	Transportation problem: Formulation – Assumptions – Formulation of transportation models	1	Chalk &	Black Board
2.2	Basic feasible solution (North-west Corner Method, Least Cost Method, Approximation Method)	2	Chalk &	Black Board
2.3	Degeneracy in Transportation	2	Chalk &	Black Board
2.4	Optimal solution (Stepping-Stone Method, Modified Distribution Method)	3	Chalk &	Black Board
2.5	Assignment Problem: Formulation – Comparison with the transportation problem	1	Chalk &	Black Board
2.6	Formulation of assignment problem – The Hungarian method of	3	Chalk &	Black Board
UNIT III Sequencing and Game Theory				
3.1	Sequencing problem: Formulation – Assumptions —.—	2	Chalk &	Black Board
3.2	Processing of n jobs through one machine – Processing n jobs through two machines		Chalk &	Black Board

		2		
3.3	Processing of n jobs through machines	2	Chalk &	Black Board
3.4	Game Theory: Introduction – Games theory	2	Chalk &	Black Board
3.5	Two person zero sum game saddle point	2	Chalk &	Black Board
3.6	Mixed strategies (2xn games, mx2) – Graphical method (2xn, mx2)	2	Chalk &	Black Board
UNIT IV Replacement and Network Analysis				
4.1	Replacement Introduction	1	Chalk &	Black Board
4.2	Individual replacement problems	2	Chalk &	Black Board
4.3	Group replacement problems.	3	Chalk &	Black Board
4.4	PERT	3	Chalk &	Black Board
4.5	CPM.	3	Chalk &	Black Board
UNIT V Decision Tree Analysis and Queuing Theory				
5.1	Decision Tree analysis	2	Chalk &	Black Board
5.2	Queuing: Introduction	1	Chalk &	Black Board
5.3	Applications of queuing models, time and idle time costs	5	Chalk &	Black Board

5.4	Single channel Poisson arrivals xponential Service, Infinite n model.	4	Chalk &	Black Board
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3. Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath,(2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Open Educational Resources:

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

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
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	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● **PG CIA Components**

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		2 *	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Seminar		1	-	5	Mks	
C6	-	Attendance			-	5	Mks	

****The best out of two will be taken into account***

COURSE OUTCOMES

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2
Weightage of course contributed to each PSO	15	15	7	15	15	12	14	15	13

Note: **Strongly Correlated** – 3 **Moderately Correlated** – 2 **Weakly Correlated** -1

Fatima College (Autonomous), Madurai – 625 018

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SEMESTER –I

For those who joined in 2023 onwards

Elective II A

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	HRS/WEE K	CREDIT S
PACO	23PG1AE3	Labour Laws	5	3

COURSE DESCRIPTION

This course enhances the awareness on various legislations regarding labour law.

COURSE OBJECTIVES

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

UNIT I

(12 hrs)

Introduction and The Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II

(12 hrs)

The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave – Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT III

(12 hrs)

The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – **The Employees' State Insurance Act 1948:** Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation – Medical benefit council – Benefits under the Act – ESI court.

UNIT IV

(12 hrs)

The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V

(12 hrs)

The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

UNIT VI Dynamism (CIA only)

New labour codes in India- Impact on HR technology

Books for study:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for reference:

1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat LawHouse Pvt. Ltd.

Open Educational Resources:

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

Note: Latest edition of the books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction and The Trade Unions Act, 1926				
1.1	Labour legislations: Origin – Nature – Scope – Need.	2	Discussion	Black Board
1.2	– Objectives – Principles – Labour policy and its special features –	2	Chalk & Talk	Black Board
1.3	Constitution as the basis for labour legislation	2	Lecture	Black Board
1.4	The Trade Unions Act, 1926: Definition – Objectives – Deficiencies –	2	Discussion	Black Board

1.5	Registration of trade union – Cancellation of registration and appeal –	2	Lecture	Black Board
1.6	Duties and obligations – Rights and privileges – Dissolution	2	Lecture	Black Board
UNIT -2 The Factories Act, 1948 and Equal Remuneration Act, 1976				
2.1	The Factories Act, 1948: Objects – Definition –.	2	Lecture	Black Board
2.2	Licensing and Registration of factories – Inspecting staff	2	Chalk & Talk	Black Board
2.3	Health, safety and welfare measures – Provisions relating to hazardous processes	2	Chalk & Talk	Black Board
2.4	Working hours – Holidays – Annual leave - Employment of women and young persons	2	Chalk & Talk	Black Board
2.5	Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers	2	Chalk & Talk	Black Board
2.6	Advisory committee – Offences and penalties	2	Chalk & Talk	Black Board
UNIT – 3 The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948				

3.1	The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement	2	Chalk &Talk	Green Board
3.2	Employer's liability for compensation – Amount of compensation	2	Chalk &Talk	Green Board
3.3	Disbursement of compensation – Notice andclaims – Penalties –	2	Chalk & Talk	Black Board
3.4	The Employees' State Insurance Act 1948: Objects – Definitions –	2	Chalk & Talk	Black Board
3.5	Administration of ESI Scheme – ESI Fund – ESI Corporation	2	Lecture	Black Board
3.6	Medical benefit council – Benefits under the Act – ESI court	2	Lecture	Black Board
UNIT – 4 The Payment of Wages Act,1936 and The Minimum Wages Act, 1948				
4.1	The Payment of Wages Act, 1936: Object and Scope Definition	2	Brain Storming	PPT &White board
4.2	Procedure regarding payment of wages	2	Chalk & Talk	Green Board
4.3	Deduction from wages – Mode of payment of wages.	2	Chalk & Talk	Black Board

4.4	The Minimum Wages Act, 1948: Objects - Scope - Definition — Fixation and revision of minimum wages -	2	Chalk & Talk	Black Board
4.5	Items to be included in the minimum wages	2	Discussion	Black Board
4.6	Norms to be followed in the payments of minimum wages	2	Chalk & Talk	Black Board
UNIT – 5 The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965				
5.1	Provident Fund and Miscellaneous Provision Act, 1952:	2	Lecture	Black Board
5.2	Definitions – Scope – Nature – Objects – Various schemes –	2	Chalk & Talk	Black Board
5.3	The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment-	2	Lecture	Black Board
5.4	Wages for computing gratuity – Maximum gratuity – Nomination – Penalties	2	Chalk & Talk	Black Board
5.5	The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus	2	Chalk & Talk	Black Board

5.6	Allocable surplus and available surplus - Set and set off – Offences and penalties	2	Lecture	Black Board
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Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Semin ar 5 Mks.	Assi gnm ent 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA

Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● PG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10 Mks		
C2	-	Test (CIA 2)		1	-	10 Mks		
C3	-	Assignment		2 *	-	5 Mks		
C4	-	Open Book Test/PPT		2 *	-	5 Mks		
C5	-	Seminar		1	-	5 Mks		
C6	-	Attendance			-	5 Mks		

****The best out of two will be taken into account***

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1

CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3
Weightage of course contributed to each PSO	5	15	15	13	6	15	6	5	15

Note:

Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated -1

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The Research Centre of Commerce

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SEMESTER –I

For those who joined in 2023 onwards

Elective II B

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	23PG1AE4	STRATEGIC HUMAN RESOURCE MANAGEMENT	5	3

COURSE DESCRIPTION

This course enables the students get the better understanding of the concepts of strategic human resource management.

COURSE OBJECTIVES

The course is designed to

- 1.appreciate the importance of HRM as a field of study and as a central management function
- 2.understand the implication of HRM on Government regulations and corporate decisions
- 3.analyse the key elements of the HR functions
- 4.gain knowledge about the elements, key concepts and terminology of HRM
- 5.apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

UNIT I: Introduction to SHRM (12 hrs)

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

(12 hrs)

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 (12 hrs)

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 (12 hrs)

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 (12 hrs)

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 : Dynamism (CIA only)

Recent Trends in Personnel Management

Text Books

1. **Strategic Human Resource Management**, [Mathur, SP](#) 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. **Catherine Truss, David Mankin & Clare Kelliher (2014)**, “Strategic Human Resource Management”, Oxford University Press, India.
3. **Anuradha Sharma and Aradhana Khandekar** (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

Books for Reference:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.

2. Ananda Das Gupta (2021), "Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage", Productivity Press; 1st edition, Routledge

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT1 : Introduction to SHRM				
1.1	SHRM- Meaning, Features, Evolution,	2	Chalk & Talk	Black Board
1.2	Objectives, Advantages, Barriers to SHRM,	2	Chalk & Talk	Black Board
1.3	SHRM v/s Traditional HRM, Steps in SHRM,.	2	Chalk & Talk	Black Board
1.4	Roles in SHRM: Top Management, Front-line Management,	3	Chalk & Talk	Black Board
1.5	HR - Changing Role of HR Professionals	3	Chalk & Talk	Black Board
UNIT II: Models of SHRM				
2.1	Models of SHRM – High Performance Working Model,	3	Lecture	Black Board
2.2	High Commitment Management Model, High Involvement Management Model	3	Lecture	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids

			gy	
2.3	HR Environment – Environmental trends	3	Chalk & Talk	Black Board
2.4	HR Challenges -Linking SHRM and Business Performance.	3	Chalk & Talk	Black Board
UNIT III: Strategic Planning and Compensation				
3.1	Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Strategic HR Planning: Advantages, Interaction between Strategic Planning and HRP,	3	Chalk & Talk	Black Board
3.2	Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need	3	Chalk & Talk	Black Board
3.3	Strategic Human Resource Development: Meaning, Advantages and Process, Strategic Compensation as a Competitive Advantage.	2	Chalk & Talk	Black Board
3.4	Rewards Strategies: Meaning, Importance - Employee Relations Strategy	2	Chalk & Talk	Black Board
3.5	Retention Strategies, Strategies for Enhancing Employee Work Performance	2	Chalk & Talk	Black Board
UNIT IV: Human Resource Policies				
4.1	Human Resource Policies – Meaning, Features, Purpose of HR Policies,	3	Lecture	Black Board
4.2	Process of Developing HR Policies, Factors affecting HR Policies,	2	Lecture	Black Board

4.3	Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development,	3	Lecture	Black Board
4.4	Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment,	2	Lecture	Black Board
4.5	Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers	2	Chalk & Talk	Black Board
UNIT V: Latest trends in Strategic HRM				
5.1	Mentoring - Employee Engagement – Meaning,	2	Chalk & Talk	Black Board
5.2	Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement	3	Chalk & Talk	Black Board
5.3	Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions	4	Chalk & Talk	Black Board
5.4	Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
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	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

10	10	5	5	5	5	40	60	100
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● **PG CIA Components**

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

CO	Course Outcome
CO 1	Recall the fundamentals of strategic Human Resource Management
CO 2	Examine the conceptual framework of strategic Human Resource Management Models
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO 4	Illustrated rafting of HR policies
CO 5	Analyse the latest trend in the strategic Human Resource Management.

Mapping of COs with POs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3

CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3
Weightage of course contributed to each PSO	15	15	15	15	15	10	15	10	15

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 • Weakly Correlated -**1**

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SEMESTER –II

For those who joined in 2023 onwards

SKILL ENHANCEMENT COURSE

PROGRAM ME CODE	COURS E CODE	COURSE TITLE	Category	HRS / WEEK	Credit s
PACO	23PG2ASE1	ADVANC ED EXCEL	Practical	4	2

COURSE DESCRIPTION

This course helps the students to acquire hands on experience in Excel.

COURSE OBJECTIVES

This course is designed to

- 1.To develop the Data Processing skill in MS Excel
- 2.To develop the Data Analysis And Data Visualization skill
- 3.To sort and filter a table
- 4.To apply statistical tests using MS-Excel and to prepare the charts
- 5.To know about work sheets printing

UNIT I

(8 hrs)

Setting Up A Workbook:

Creating Workbook, Modifying Workbook, Modifying Worksheet Working With Data & Data Tables: Entering & Revising Data, Moving, Finding & Replacing Data, Correcting & Expanding upon Worksheet Data, Defining Tables

UNIT II

(8 hrs)

Performing Calculation on Data:

Naming Group of Data, Creating Formulas to Calculate Values, Summarizing Data to Meet Specific Condition, Finding and Correcting Errors

Changing Documents Appearance: Formatting Cells, Defining Styles, Applying Workbook Theme & Table Styles, Making No. Easier to Read, Changing the Appearance of Data Based on its Value, Adding Images

UNIT III

(8 hrs)

Focusing on Specific Data Using Filters:

Limiting the Data, Manipulating the Data, Defining the Valid Sets of Values for Ranges of Cells

Reordering & Summarizing Data: **Sorting Data**, Organizing Data, Looking up Information

Creating Dynamic Lists with Pivot Tables (Only Theory): Creating Dynamic Lists With Pivot Tables, Filter, Show & Hide the Pivot Table Data, Edit & Format Pivot Table Data

UNIT IV

(8 hrs)

Creating Charts:

Create Charts, Customize the Appearance of The Charts ,Finds Trends in your Data

UNIT V

(8 hrs)

Printing:

Adding of Headers and Footers, Prepare Worksheets for Printing, Prints Data List, Part of Data List & Charts

UNIT VI Dynamism (CIA only)

Macros- Advance Excel Formulas

Books for study:

1. Step-By-Step Microsoft Excel-2007 By Curtis D. Frye, Publish By Microsoft Press

Open Educational Resources:

1. https://www.shastacoe.org/uploaded/Dept/it/training_docs/Excel/Excel_Advanced_Training_Packet.pdf

2.

https://www.tutorialspoint.com/advanced_excel/advanced_excel_tutorial.pdf

3. <https://sunsreynat.files.wordpress.com/2014/06/excel-2010-advanced.pdf>

4. [http://www.mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook\(7-6-17\).pdf](http://www.mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf)

5. <https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL->

2. Excel 2019 All-in-One, Lokesh Lalwani (2019). BPB Publication, Noida, delhi

Pearson Education India, Noida.

Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. Microsoft Excel 2019 Bible, Michale Alexander, Richard Kusleika, John Walkenbach, (2019), John Wiley & Soms, Indiana

2. Advacned Excel 2016, (2018), Ritu Arora, BPB Publiacation, India

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I : Setting Up A Workbook				
1.1	Creating Workbook, Modifying Workbook, Modifying Worksheet	2	Demo	LED TV
1.2	Working With Data & Data Tables: Entering & Revising Data,	2	Demo	LED TV
1.3	Moving, Finding & Replacing Data,	2	Demo	LED TV
1.4	Correcting & Expanding upon Worksheet Data, Defining Tables	2	Demo	LED TV
UNIT II Performing Calculation on Data				
2.1	Naming Group of Data, Creating Formulas to Calculate Values, Summarizing Data to Meet Specific Condition, Finding and Correcting Errors	4	Demo	LED TV
2.2	Changing Documents Appearance: Formatting Cells, Defining Styles, Applying Workbook Theme & Table Styles, Making No. Easier to Read, Changing the Appearance of Data Based on its Value, Adding Images	4	Demo	LED TV
UNIT III Focusing on Specific Data Using Filters				
3.1	Limiting the Data, Manipulating the Data, Defining the Valid Sets of Values for Ranges of Cells	2	Demo	LED TV

3.2	Reordering & Summarizing Data: Sorting Data, Organizing Data, Looking up Information	2	Demo	LED TV
3.3	Creating Dynamic Lists with Pivot Tables (Only Theory): Creating Dynamic Lists With Pivot Tables,	2	Demo	LED TV
3.4	Filter, Show & Hide the Pivot Table Data, Edit & Format Pivot Table Data	2	Demo	LED TV
UNIT IV Creating Charts				
4.1	Create Charts,	2	Demo	LED TV
4.4	Customize the Appearance of The Charts ,	3	Demo	LED TV
4.5	Finds Trends in your Data	3	Demo	LED TV
UNIT V Printing				
5.1	Adding of Headers and Footers,	2	Demo	LED TV
5.2	Prepare Worksheets for Printing, ,	3	Demo	LED TV
5.3	Prints Data List	1	Demo	LED TV
5.4	Part of Data List & Charts	2	Demo	LED TV

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Semin ar 5 Mks.	Assi gnm ent 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● **PG CIA Components**

				Nos				
C1	-	Test (CIA 1)	1	-	10 Mks			
C2	-	Test (CIA 2)	1	-	10 Mks			
C3	-	Assignment	2 *	-	5 Mks			
C4	-	Open Book Test/PPT	2 *	-	5 Mks			
C5	-	Seminar	1	-	5 Mks			
C6	-	Attendance		-	5 Mks			

****The best out of two will be taken into account***

COURSE OUTCOMES

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)
CO 1	Set up a work book	K3
CO 2	Perform Calculation on Data and Changing Documents Appearance	K3
CO 3	Focus on Specific Data Using Filters	K3
CO 4	Create charts	K3

CO 5	Learn the printing method	K4
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Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2
Weightage of course contributed to each PSO	15	15	7	15	15	12	14	15	13

Note: ☐ **Strongly Correlated** – 3 ☐ **Moderately Correlated** – 2 ☐ **Weakly Correlated** -1

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –II

For those who joined in 2023 onwards

Elective III A

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PACO	23PG2AE5	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	Theory	4	3

COURSE DESCRIPTION

To enable the students to understand the concepts of business ethics and corporate sustainability.

COURSE OBJECTIVES

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

UNIT –I Introduction to Business Ethics

(12 HRS)

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT –II Ethical Theories

(12 HRS)

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

UNIT III Moral Issues in Business (12 HRS)

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation – Coercion- Trade Secrets- Corporate disclosure-Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment- Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability

UNIT IV Corporate Sustainability (12 HRS)

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

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V Sustainability Reporting (12 hrs)

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Trends in CSR

TEXT BOOK:

1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi

REFERENCES:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

OPEN EDUCATIONAL RESOURCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Business Ethics				
1.1	Business Ethics- Meaning and Definition of Business Ethics -	3	Discussion	Black Board
1.2	Nature of Business Ethics - Role and importance of Business	3	Chalk & Talk	Black Board
1.3	Ethics and values in Business	3	Lecture	LCD
1.4	Causes of unethical behaviour - Ethical issues.	3	Discussion	Google classroom
UNIT -2 Ethical Theories				
2.1	Ethical Decision Making - Decision Making (Normal Dilemmas and problems)	2	Lecture	PPT & White board
2.2	Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism	4	Chalk & Talk	Green Board
2.3	Ethics of Duties - Normative Theories of Business Ethics -	3	Chalk & Talk	Black Board
2.4	Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	3	Chalk & Talk	Black Board
UNIT – 3 Moral Issues in Business				
3.1	Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional	3	Discussion	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	areas of business.			
3.2	Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-	3	Chalk &Talk	Green Board
3.3	Insider trading. Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.	3	Chalk & Talk	Black Board
3.4	HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	3	Chalk & Talk	Black Board
3.5	Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability	3	Chalk & Talk	Black Board
UNIT – 4 Corporate Sustainability				
4.1	Corporate Sustainability - Concepts of sustainability – Social	3	Discussion	PPT &White board
4.2	Environmental and Economic dimensions -Sustainability in a business context.	3	Chalk & Talk	Green Board
4.3	Principles of Sustainable Development: History and emergence of the concept of	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Sustainable Development – Definitions			
4.4	Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	3	Chalk & Talk	Black Board
UNIT – 5 Sustainability Reporting				
5.1	Sustainability Reporting - Investors, customers, government and media-	3	Lecture	PPT & White board
5.2	Disclosing sustainability information – report and website	2	Chalk & Talk	Black Board
5.3	Transparency and Accountability - One Report movement	3	Lecture	Black Board
5.4	Financial and non-financial together - Triple bottom line concept for Sustainable	2	Chalk & Talk	Black Board
5.5	Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
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	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Apply the concepts of business ethics in practice
CO2	Demonstrate ethical decision making by applying various theories
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO4	Explain the concepts of corporate sustainability
CO5	Construct reports disclosing sustainability information

Mapping of COs with PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3

CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3
Weightage of course contributed to each PSO	13	13	13	12	12	15	12	9	15

Note: ♦Strongly Correlated – **3**

♦WeaklyCorrelated -**1**

♦ModeratelyCorrelated – **2**

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –II

For those who joined in 2023 onwards

Elective III B

PROGRA MME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	23PG2AE6	AUDIT AND DUE DILIGENCE	Theory	6	5

COURSE DESCRIPTION

This course enables the students to know about the types of audit secretarial audit and due diligence.

COURSE OBJECTIVES

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

Course Units

UNIT I (12 hrs)

Introduction to Audit

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

UNIT II (12 hrs)

Secretarial Audit

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III

(12 hrs)

Introduction to Due Diligence

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

UNIT IV

(12 hrs)

Types of Due Diligence

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

UNIT V

(12 hrs)

Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

UNIT VI Dynamism (CIA only)

Auditor's report- types of report, content of audit report, manner of writing audit report.

Books for study:

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

Books for reference:

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

Open Educational Resources:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I Introduction to Audit (12 hrs)				
1.1	Audit: Meaning – Types of Audit::.–	3	Discussion	Black Board
1.2	Corporate Governance Audit	3	Chalk & Talk	Black Board
1.3	Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits –	2	Lecture	Black Board
1.4	Corporate Social	2	Discussion	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Responsibility Audit: Environment Audit: Meaning and Need –			Board
1.5	Meaning and scope; Social Audit: Meaning and implications –	2	Lecture	Black Board
1.6	Introduction to Takeover Audit	2	Lecture	Black Board
UNIT II Secretarial Audit (12 hrs)				
2.1	Secretarial Audit: Meaning – Need –Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	2	Lecture	Black Board
2.2	Applicability of Secretarial Audit under Companies Act, 2013 and	4	Chalk & Talk	Black Board
2.3	SEBI (Listing Obligations and Disclosure Requirements)	3	Chalk & Talk	Black Board
2.4	SEBI (Listing Obligations and Disclosure Requirements)	2	Chalk & Talk	Black Board
UNIT III Introduction to Due Diligence (12 hrs)				
3.1	Due diligence: Meaning, Need,—	3	Discussion	PPT & White board
3.2	Objectives and Scope	2	Chalk &Talk	Green Board
3.3	Factors to be considered while conducting due diligence	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4	Process of due diligence	2	Chalk & Talk	Black Board
3.5	Techniques of due diligence.	2	Lecture	Black Board
UNIT IV Types of Due Diligence (12 hrs)				
4.1	Types of Due Diligence:, Management,	2	Brain Storming	PPT & White board
4.2	Operational, Strategic,	2	Chalk & Talk	Green Board
4.3	Technical, Environmental, Human Resource.	2	Chalk & Talk	Black Board
4.4	Financial, Technical, Legal	3	Chalk & Talk	Black Board
4.5	Financial, Technical, Legal	2	Discussion	Black Board
UNIT V Due Diligence for Take overs and Due Diligence Report (12 hrs)				
5.1	Due diligence for Mergers and Amalgamation: -	2	Lecture	Black Board
5.2	Preparation of scheme of amalgamation	2	Chalk & Talk	Black Board
5.3	Introduction and Process, - Due diligence for take overs	2	Lecture	Black Board
5.4	Guidance on diligence reporting	3	Chalk & Talk	Black Board
5.5	Format of diligence report.	2	Chalk & Talk	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● **PG CIA Components**

				Nos				
C1	-	Test (CIA 1)	1	-	10 Mks			
C2	-	Test (CIA 2)	1	-	10 Mks			
C3	-	Assignment	2 *	-	5 Mks			
C4	-	Open Book Test/PPT	2 *	-	5 Mks			
C5	-	Seminar	1	-	5 Mks			
C6	-	Attendance		-	5 Mks			

****The best out of two will be taken into account***

Course out comes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2
Weightage of course contributed to each PSO	14	15	6	15	10	13	10	14	11

Note:

Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated -1

Fatima College (Autonomous), Madurai – 625 018

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SEMESTER –II

For those who joined in 2023 onwards

Elective IV A

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PACO	23PG2AE7	RURAL AND AGRICULTURAL MARKETING	Theory	4	3

COURSE DESCRIPTION

This course introduces the concepts of rural and agricultural marketing

COURSE OBJECTIVES

Learning Objectives

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

Course Units

UNIT I

(12 hrs)

Introduction to Rural marketing

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

UNIT II

(12 hrs)

Rural buyer behaviour

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

UNIT III

(12 hrs)

Rural product strategy and pricing

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) – Introduction to APC – Basic objectives of the Commission – Determination of Minimum Support Price (MSP) – Non price measures – Minimum support price of selected commodities – Benefit to the farmers – Rationale of support pricing – Limitations of MSP.

UNIT IV

(12 hrs)

Food processing industry infrastructure in India

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

UNIT V

(12 hrs)

Cooperative marketing

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

UNIT VI Dynamism (CIA only)

Agriculture marketing reforms in India

Books for study:

1. Acharya S.S Agarwal N.L., (2019), "Agricultural Marketing in India", 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), "Emerging Trends in Agricultural Marketing in India", Brillion Publishing, New Delhi
3. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), "Rural Marketing in India: Texts and Cases", Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

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

Open Educational Resources:

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

Note: Latest edition of the books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO RURAL MARKETING				
1.1	Rural marketing	1	Discussion	Black Board
1.2	Meaning – Definition – Concept and nature of rural marketing	3	Chalk & Talk	Black Board
1.3	Taxonomy of rural markets	2	Lecture	Black Board
1.4	Urban vs Rural marketing	2	Discussion	Black Board
1.5	Rural marketing environment	2	Lecture	Black Board
1.6	Becoming a successful rural	2	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	marketer			Board
UNIT -2 RURAL BUYER BEHAVIOUR				
2.1	Rural buyer behaviour – Aspects of rural buyer behaviour	2	Lecture	Black Board
2.2	Rural consumer decision making process	2	Chalk & Talk	Black Board
2.3	Environmental factors affecting rural consumers	2	Chalk & Talk	Black Board
2.4	Buyer characteristics and innovation adoption	2	Chalk & Talk	Black Board
2.5	Rural STP approach	2	Chalk & Talk	Black Board
2.6	Guidelines for effective segmentation and emerging rural market segments.	2	Chalk & Talk	Black Board
UNIT – 3 RURAL PRODUCT STRATEGY AND PRICING				
3.1	Rural product strategy – Rural product classification and decisions	2	Discussion	PPT & White board
3.2	Product innovation strategies – Customer value strategies	2	Chalk & Talk	Green Board
3.3	Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC)	2	Chalk & Talk	Black Board
3.4	Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP)	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Non price measures - Minimum support price of selected commodities - Benefit to the farmers	2	Lecture	Black Board
3.6	Rationale of support pricing - Limitations of MSP.	2	Lecture	Black Board
UNIT – 4 FOOD PROCESSING INDUSTRY INFRASTRUCTURE IN INDIA				
4.1	Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing	2	Discussion	PPT & White board
4.2	Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy	2	Chalk & Talk	Green Board
4.3	Rural distribution and logistics – Direct vs Indirect marketing	2	Chalk & Talk	Black Board
4.4	Organised rural retailing – Types of retail outlets – Rural malls	2	Chalk & Talk	Black Board
4.5	e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal	2	Discussion	Black Board
4.6	Rural promotion mix – Marketing communication challenge in rural markets.	2	Chalk & Talk	Black Board
UNIT – 5 COOPERATIVE MARKETING				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Cooperative marketing: Meaning - Role of cooperatives	2	Lecture	PPT & White board
5.2	Structure of cooperative marketing societies - Types of Co-operative marketing societies	2	Chalk & Talk	Black Board
5.3	Membership	2	Lecture	Black Board
5.4	Functioning	2	Chalk & Talk	Black Board
5.5	Agri export zones – Small Farmers Agri Business Consortium	2	Chalk & Talk	Black Board
5.6	eNAM – Tamil Nadu State Agricultural Marketing Board.	2	Lecture	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %

K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

● PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of rural marketing	K2
CO 2	Analyse the buying behaviour of rural consumers	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K4
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry	K2
CO 5	Explain the principles and functioning of cooperative marketing	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3
Weightage of course contributed to each PSO	13	13	11	14	15	15	15	6	15

Note:

Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated -1

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SEMESTER – II

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

For those who joined after 2023 onwards

Elective IV B

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/W EEK	CREDITS
PACO	23PG2AE8	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Theory	4	3

COURSE DESCRIPTION

This course enables the students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

COURSE OBJECTIVE:

The course is designed to

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

UNIT I Supply Chain Management

(12 hrs)

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

UNIT II Global perspectives

(12 hrs)

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

UNIT III Framework of Logistics

(12 hrs)

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – **Logistics Information System** (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV SCM-Warehousing

(12 hrs)

Introduction– Concepts of **Warehousing**– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems,

Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation .

UNIT V SCM-Plan

(12 hrs)

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

UNIT VI Dynamism :

Artificial Intelligence in Supply Chain Management

Text Books:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Digital Open Educational Resources (DOER) :

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>

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

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT1 : Supply Chain Management				
1.1	Supply Chain Management: Concept, Features, Evolution	2	Chalk & Talk	Black Board
1.2	Importance, Process and Barriers of Supply Chain Management – Principles,	2	Chalk & Talk	Black Board
1.3	Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting	2	Chalk & Talk	Black Board
1.4	Supply chain intermediaries – Concept and Types,	3	Chalk & Talk	Black Board
1.5	Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	3	Chalk & Talk	Black Board
UNIT II: Global perspectives				
2.1	Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks	3	Lecture	Black Board
2.2	Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks , Economic effects of supply chains	5	Lecture	Black Board

2.3	Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	4	Chalk & Talk	Black Board
UNIT III: Framework of Logistics				
3.1	Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) -	3	Chalk & Talk	Black Board
3.2	Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics,	3	Chalk & Talk	Black Board
3.3	Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management Handling.	3	Chalk & Talk	Black Board
3.4	Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials	3	Chalk & Talk	Black Board
UNIT IV:SCM-Warehousing				
4.1	Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing	3	Lecture	Black Board
4.2	Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems,	3	Lecture	Black Board

4.3	Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling,	3	Lecture	Black Board
4.4	Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation .	3	Lecture	Black Board
UNIT V: SCM-Plan				
5.1	SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods- Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -	3	Chalk & Talk	Black Board
5.2	Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains,.	3	Chalk & Talk	Black Board
5.3	Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM,	3	Chalk & Talk	Black Board
5.4	Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios	3	Chalk & Talk	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Semin ar	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10 Mks		
C2	-	Test (CIA 2)		1	-	10 Mks		
C3	-	Assignment		2 *	-	5 Mks		
C4	-	Open Book Test/PPT		2 *	-	5 Mks		
C5	-	Seminar		1	-	5 Mks		
C6	-	Attendance			-	5 Mks		

****The best out of two will be taken into account***

Course Outcomes

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

CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarise global and Indian perspectives of SCM	K2
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO 4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Mapping of COs with POs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3

CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1
Weightage of course contributed to each PSO	11	11	9	12	10	10	11	9	9

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 • Weakly Correlated -**1**

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The Research Centre of Commerce

II M.Com

III Semester

ELECTIVE PAPER

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3AE1	PARTNERSHIP ACCOUNTING	4	4

Course Description:

This course enables the students to gain knowledge and skills in the procedure relating to partnership accounting and other specified areas of financial accountings and to have a focus on accounting for all types of transactions that are unique to a partnership.

Course Objectives

This course is designed to

1. Grasp the fundamentals of partnership accounting.
2. Prepare accounts for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K2
CO2	Record accounting transactions during admission	K3,K4
CO3	Ascertain the profit up to the date of death / retirement of partner	K3,K4
CO4	Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company	K4,K5

CO5	Record the insolvency accounts f firms during piecemeal distribution	K4
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UNIT I Partnership Accounting (12Hours)

Introduction – Meaning – Definition – partnership deed- Rules applicable in the absence of partnership deed- necessary adjustments in accounts- interest on capital- interest on drawings- partner's salary or commission- Profit and loss Appropriation account- Capital account of partners- Fixed Capital and Fluctuating Capital – Past Adjustments and Guarantees.

UNIT II Admission of Partner (12Hours)

Admission of Partner – Evaluation – Adjustment of Goodwill and Treatment of Goodwill.

UNIT III Retirement & Death of Partner (12Hours)

Retirement of Partner – Death of Partner – **Executors account**

UNIT IV Dissolution of Partnership firm (12Hours)

Dissolution of Partnership firm – Insolvency of firms – Application of Garner vs. Murray.

UNIT V Insolvency of Partners (12hours)

All Partners Insolvent - Piecemeal distribution of Cash.

UNIT VI : Trends in Accounting Operations[Dynamism for CIA only]

Automated Accounting Operating Operations

Text Book Followed:

1. Advanced Accountancy, T.S.Reddy& A. Murthy, Margham Publications, revised edition 2019.

Books of Reference:

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2019.
2. Advanced accounting vol1/2, S.N. Maheswari, Vikas Publications Pvt Ltd, 2019.
3. Advanced Accounting, S. P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2019.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Partnership Accounting				
1.1	Introduction – Meaning – Definition – partnership deed- Rules applicable in the absence of partnership deed- necessary adjustments in accounts	3	Chalk & Talk	Black Board
1.2	Interest on capital- interest on drawings- partner's salary or commission	2	Chalk & Talk	Black Board
1.3	Profit and loss Appropriation account	3	Chalk & Talk	Black Board
1.4	Capital account of partners - Fixed and Fluctuating Capital	2	Chalk & Talk	Black Board
1.5	Past Adjustment and Guarantee	2	Chalk & Talk	Black Board
	Written Test			
UNIT II Admission of Partner				
2.1	New Ratio and Procedures	4	Chalk & Talk	Black Board
2.2	Goodwill - Methods	4	Chalk & Talk	Black Board
2.3	Revaluation and Other Adjustment	4	Chalk & Talk	Black Board
UNIT III Retirement & Death of Partner				
3.1	Sacrificing Ratio	3	Chalk & Talk	Black Board

3.2	Accounting Procedures	4	Chalk & Talk	Black Board
3.3	Goodwill and other Adjustments	4	Chalk & Talk	Black Board
	T1	1		
UNIT IV Dissolution of Partnership Firm				
4.1	Normal Dissolution	7	Chalk & Talk	Black Board
4.2	Insolvency of Partners	7	Chalk & Talk	Black Board
4.3	Garner Vs. Murray	6	Chalk & Talk	Black Board
UNIT V Insolvency of Partners				
5.1	Insolvency of all Partners	2	Chalk & Talk	Black Board
5.2	Piecemeal Distribution	3	Chalk & Talk	Black Board
5.3	Proportionate Capital Method	3	Chalk & Talk	Black Board
5.4	Maximum Loss Method	3	Chalk & Talk	Black Board
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assessm ent
	Sessio n wise Avera ge 5 Mks.	Bett er of W1, W2 5 Mks	M1+ M2 5+5= 10 Mks.	MID - SE M TES T 15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholas tic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K2
CO2	Record accounting transactions during admission	K3,K4
CO3	Ascertain the profit upto the date of death / retirement of partner	K3,K4
CO4	Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company	K4,K5
CO5	Record the insolvency accounts of firms during piecemeal distribution	K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
C01	3	2	3	2	3
C02	3	3	2	3	1
C03	3	3	2	3	2
C04	3	2	2	2	3
C05	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	3	3	3	2	3	3	3
C02	3	2	3	3	2	3	3
C03	3	3	2	3	3	3	2
C04	3	3	3	3	3	2	3
C05	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature & Name

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SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3AE2	MARKETING MANAGEMENT	4	4

COURSE DESCRIPTION

This course help the students to understand the framework of marketing management Under various contexts. This course enables the students to acquire the knowledge about the various dimensions and aspects of marketing and prépare them to take-up career in marketing.

COURSE OBJECTIVE

This course is designed to

1. Grasp the basis of marketing and its importance as a subject of study in commerce.
2. sketch the major P's of marketing of goods and their primitive role in consumer oriented society and business to consumer communications
3. Familiarize on the recent trends in marketing.

UNITS

Unit I Marketing – an Overview

(10 hours)

Definition of Market – Scope of Marketing – Importance of Marketing – Functions of Marketing- E-Commerce E-marketing – E-Retailing – Mobile Market

Unit II Product

(15 hours)

Meaning of Product –Features of a Product and its classification, Product Mix and its Elements – Product Life Cycle

Unit III Pricing Decisions

(10 hours)

Introduction of Pricing – Factors Affecting Pricing Decisions – Pricing – Objectives of Pricing – Factors Affecting Pricing Decisions - :Pricing Policies and Strategies – Pricing Methods.

Unit IV Distribution Strategy and Promotion Mix (15 hours)

Introduction – Meaning –Importance of Distribution Channel-Factors influencing Channel Decisions-Types of Channel – Direct Channel – Indirect Channel – Functions of Channel Members

Introduction – Promotion Mix and its Components- Advertising and Sales Promotions- Personal Selling – Direct Marketing and Publicity

Unit V Trends In Marketing Practices (10 hours)

Internal marketing – Socially responsible marketing – Digital marketing – Marketing implementation and control- The future of marketing. – Introducing new market offerings – Tapping into global market.

UNIT VI DYNAMISM (Evaluation Pattern-CIA only)

Recent Trends in Marketing.

Text Books:

1. Marketing Management – R.S.N.Pillai & Bagavathi , Published by S.Chand& Company Pvt Ltd.
2. Marketing Management - Kotler Philip, Kevin Lane Keller, Published by , Pearson, 2017.
3. Principles of Marketing - Philip Kotler, Gary Armstrong and Prafulla Agnihotri, by, Pearson, 2018.

Reference Book:

1. Modern Marketing Principles and Practices - R.S.N.Pillai&Bagavathi, Published by S.Chand& Company Pvt Ltd.

Digital Open Educational Resources (DOER) :

<https://www.yourarticlelibrary.com/india-2/recent-trends-in-modern-marketing/48559>.

2. <https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2021/>.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I MARKETING – AN OVERVIEW				
1.1	Definition of Market – Scope of Marketing	2	Lecture	Black Board
1.2	Importance of Marketing	1	Lecture	Black Board
1.3	Functions of Marketing	1	Lecture	Black Board
1.4	E-Commerce	2	Lecture	Black Board
1.5	E-marketing – E-Retailing	2	Lecture	Black Board
1.6	Mobile Market	2	Lecture	Black Board
UNIT II PRODUCT				
2.1	Meaning of Product	3	Lecture	Black Board
2.2	Features of a Product and its classification	3	Lecture	Black Board
2.3	Product Mix and its Elements	5	Lecture	Black Board
2.4	Product Life Cycle	4	Lecture	Black Board
UNIT III PRICING DECISIONS				

3.1	Introduction of Pricing – Factors Affecting Pricing Decisions	3	Lecture	Black Board
3.2	Pricing – Objectives of Pricing	3	Lecture	Black Board
3.3	Factors Affecting Pricing Decisions	2	Lecture	Black Board
3.4	Pricing Policies and Strategies – Pricing Methods.	2	Lecture	Black Board

UNIT IV DISTRIBUTION STRATEGY and PROMOTION MIX

4.1	Introduction – Meaning – Importance of Distribution Channel	2	Lecture	Black Board
4.2	Factors influencing Channel Decisions- Types of Channel – Direct Channel – Indirect Channel	2	Lecture	Black Board
4.3	Functions of Channel Members	2	Lecture	Black Board
4.4	Introduction – Promotion Mix and its Components	2	Lecture	Black Board
4.5	Advertising and Sales Promotions	2	Lecture	Black Board
4.6	Personal Selling	2	Lecture	Black Board
4.7	Direct Marketing	1	Lecture	Black Board
4.8	Publicity	1	Lecture	Black Board

UNIT V TRENDS IN MARKETING PRACTICES

5.1	Internal marketing – Socially responsible marketing	3	Lecture	Black Board
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5.2	Digital marketing - Marketing implementation and control	3	Lecture	Black Board
5.3	The future of marketing. - Introducing new market offerings	2	Lecture	Black Board
5.4	Tapping into global market.	2	Lecture	Black Board

	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
Levels	Session - wise Average	Better of W1, W2	M1+ M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5= 10 Mks.	15 Marks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %

Total	5	5	10	15	35	5	40	100 %
CIA								
Scholastic						35		
Non Scholastic						5		
						40		

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components					
			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks

C6	-	Attendance		-	5 Mks
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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Spell out the cognitive of marketing and marketing mix ,and its recent dynamics	K2	PSO1
CO 2	Highlight the process of evolution of product, its life cycle and the elements of policy development of a product and apply the same in business / industry	K2,K3	PSO2

CO 3	Identify and apply different methods of pricing, in different types of businesses	K3,K4,K5	PSO4& PSO5
CO 4	Explain the kinds of channel members, and the influencers and formation of channels	K3,K4,K5	PSO3
CO 5	Know about the recent trends in marketing	K3,K4,K5	PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

Note: ♦ Strongly Correlated – **3**
♦ Weakly Correlated -**1**

♦ Moderately Correlated – **2**

COURSE DESIGNER:

1. Staff Name :

Forwarded By

HOD'S Signature& Name

[Dr A.I.Auxilia Felicitas]

II M.COM

SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PACO	19PG4AE3	LOGISTICS MANAGEMENT		4	4

COURSE DESCRIPTION

This course enables the students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

COURSE OBJECTIVES

This course is designed to

1. Synchronize supply chain management
2. Understand functionality of transports, transport economics and price
3. Understand the role of logistic and supply chain management
4. Facilitate knowledge on international insurance

UNITS

UNIT –I THE LOGISTICS OF BUSINESS

(12 HRS.)

The Logistics of Business–The logistic value Proposition–The work of Logistics–Logistical operating arrangements –flexible structure– supply chain synchronization

UNIT –II: TRANSPORT FUNCTIONALITY

(12HRS.)

Transport Functionality–principles and participants–transportation service – Transportation economics and pricing–Transport administration–documentation

UNIT –III: INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT

(12 HRS.)

International logistics and supply chain Management–meaning and objectives–importance in global economics– characteristics of global supply chain– global supply chain integration–supply chain security–International Sourcing.

UNIT –IV: INTERNATIONAL INSURANCE

(12 HRS.)

International Insurance–Cargo Movements–water damage– theft–privacy–pilferage– other risk–perils with air shipments–risk retention–risk transfer–marine cargo insurance.

UNIT –V: INTERNATIONAL AIR TRANSPORTATION (20 HRS.)

International air transportation–types of aircrafts–air cargo regulations–truck and rail transportation–intermodal–pipelines–packaging objectives–tcl,lcc–refrigerator–goods–customs duty–non traffic barriers–customs cleaning process.

UNIT –VI :DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)

Trends in logistics - Introduction –recent developments in logistics - Transport and mobility technologies - Green logistics

REFERENCES:

1. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education , India
2. Martin Christopher, Logistics and Supply Chain Management, FT Publication .

Note : Latest edition of text books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 THE LOGISTICS OF BUSINESS				
1.1	The Logistics of Business	2	Chalk & Talk	Black Board
1.2	The logistic value Proposition	3	PPT	LCD
1.3	The work of Logistics - Logistical operating arrangements - flexible structure	4	Lecture& Discussion	Black board
1.4	supply chain synchronization	3	Discussion	Google classroom
UNIT -2 TRANSPORT FUNCTIONALITY				
2.1	Transport Functionality	2	Lecture	Black Board
2.2	principles and participants	2	Chalk & Talk	Black Board
2.3	transportation service	2	Lecture& Discussion	Black board
2.4	Transportation economics and pricing	2	PPT& Lecture	Google classroom
2.5	Transport administration	2	PPT	LCD
2.6	documentation	2	Discussion & Lecture	Materials
UNIT -3INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT				
3.1	International logistics and	2	PPT &	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	supply chain Management—meaning and objectives——		Lecture	
3.2	importance in global economics	2	Video	Google classroom
3.3	characteristics of global supply chain	2	PPT& Lecture	Google classroom
3.4	global supply chain integration	2	Discussion & Lecture	Materials
3.5	supply chain security	2	PPT& Lecture	Google classroom
3.6	International Sourcing	2	PPT& Lecture	Google classroom
UNIT - 4INTERNATIONAL INSURANCE				
4.1	International Insurance	2	Lecture	Black Board
4.2	Cargo Movements—water damage— theft—privacy— pilferage— other risk	4	Chalk & Talk	Black Board
4.3	perils with air shipments	2	Discussion & Lecture	Materials
4.4	risk retention—risk transfer	2	PPT& Lecture	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.5	marine cargo insurance	2	PPT	LCD
UNIT - 5INTERNATIONAL AIR TRANSPORTATION				
5.1	International air transportation-types of aircrafts	2	PPT & Lecture	LCD
5.2	air cargo regulations	2	Discussion & PPT	Google classroom
5.3	truck and rail transportation	1	PPT& Lecture	Google classroom
5.4	intermodal-pipelines	2	Discussion & Lecture	Materials
5.5	packaging objectives -tcl,lcc	2	Lecture	Black Board
5.6	refrigerator-goods-customs duty	1	Chalk & Talk	Black Board
5.7	non traffic barriers-customs cleaning process.	2	Discussion & Lecture	Materials

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components					
Nos					
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Value propositions, work and arrangements of Supply Chain Management	K2	PSO1& PSO2
CO 2	Rationale the functionality of transportation	K2, K3	PSO3
CO 3	Bring out the role of logistic and supply chain management in Global Economics	K2, K4	PSO5
CO 4	Communicate International Insurance Policies in Cargo Movements	K2, K3 & K4	PSO5

CO 5	Encompass to pipeline transport of goods in International market segments	K2, K3& K5	PSO1& PSO6
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Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	2	2	2
CO 2	3	3	2	2	2	2	3
CO 3	3	3	3	2	3	3	3
CO 4	3	3	3	2	2	3	2
CO 5	3	3	3	2	3	2	2

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	2	2	2
CO2	3	3	2	2	2	2	3
CO3	3	3	3	2	3	3	3
CO4	3	3	3	2	2	3	2
CO5	3	3	3	2	3	2	2

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Staff Name Dr. Sr.Bindu Antony

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.Com.,

Semester-IV

MAJOR ELECTIVE

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4AE4	SPECIAL ACCOUNTS	4	4

Course Description

This course emphasizes the construction of final Accounts of Banking Insurance Companies and Public Utility Concern

Course Objective:

This course is designed to

1. Develop and understand the preparation of final accounts of banking companies
2. Record the transactions of life and general insurance companies
3. Acquire thorough knowledge in preparing the accounts of public utility concern

Course Outcome:

On completion of the course the student shall be able to

CO	Course Outcome	Level
CO1	Identify legal requirements for Banking Accounts and classify advances by Banks	K2
CO2	Prepare final accounts of Banks and interpret them in real business world	K3, K4
CO3	list out and prepare revenue accounts as per the new Insurance Regulations	K2,K5

C04	Formulate final accounts for Life and General Insurance companies	K3,K4
C05	Understand the methods of changing prices using CPP, CCA and hybrid methods thus accounting for inflation	K3,K4

UNIT I BANK ACCOUNTS (Profit and Loss account) (12Hours)

Introduction– Business of banking companies–legal requirements–preparation of profit and loss account– Guidelines of RBI for Profit and Loss account

UNIT II BANK ACCOUNTS (Balance Sheet) (12 Hours)

Balance Sheet– Guidelines of RBI for Balance sheet– items requiring special attention in preparation of final accounts

UNIT III LIFE INSURANCE COMPANY ACCOUNTS (12Hours)

Introduction–types of Insurance–accounts of life insurance business–statutory books –preparation of final accounts– revenue a/c – Net Revenue Account and Balance Sheet-Valuation Balance Sheet

UNIT IV GENERAL INSURANCE COMPANY ACCOUNTS (12Hours)

Accounts of General insurance companies- Reinsurance-Computation of Reserve for unexpired risk –Preparation of final accounts-Fire and Marine Insurance.

UNIT V INFLATION ACCOUNTING (12Hours)

Methods of accounting for changing prices- Adjustment for general price changes(CPP)- C.P.P method of preparing financial statements- Procedure for converting balance sheets- Current cost accounting methods- Hybrid Method.

UNIT VI Indian Accounting Standards

Meaning – Objective - Benefits

Text Book:

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy,
Sultan Chand & Sons, Latest edition

Books for Reference:

1. **Advanced Accountancy**, T.S. Reddy &A. Murthy,
Margum Publications, Latest edition
2. **Advanced Accounting** Vol II, S.N.Maheswari, Vikas
publications Pvt Ltd., Latest edition

3. **AdvancedAccounting**, S.P.Jain andK.L.Narang,Kalyani

Publishers, Latestedition

4. **CorporateAccounting**, B.S.Raman, United Publishers,
Latestedition

5. **AdvancedAccounting:**
CorporateAccounting,AshokSehgal&Deepak Sehgal
,Taxmann, Latestedition.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Bank Accounts (Profit and Loss Account)				
1.1	Meaning , Scope	3	Chalk & Talk	Black Board
1.2	Legal Requirements	4	Chalk & Talk	Black Board
1.3	Preparation of Profit and Loss Account	3	Chalk & Talk	Black Board
	Written Test	1		
UNIT II Bank Accounts (Balance Sheet)				
2.1	Legal Requirements	4	Chalk & Talk	Black Board
2.2	Preparation of Balance Sheet	4	Chalk & Talk	Black Board
2.3	Special Items	4	Chalk & Talk	Black Board
UNIT III Life Insurance Company Accounts				
3.1	Life Insurance Company Accounts	4	Chalk & Talk	Black Board

3.2	Revenue Account	4	Chalk & Talk	Black Board
3.3	Net Revenue Account	3	Chalk & Talk	Black Board
	T1	1		
UNIT IV General Insurance Company Accounts				
4.1	General Insurance Company Accounts	4	Chalk & Talk	Black Board
4.2	Re-insurance	4	Chalk & Talk	Black Board
4.3	Preparation of Final Accounts	4	Chalk & Talk	Black Board
UNIT V Inflation accounting				
5.1	Methods of accounting for changing prices- - - Hybrid Method Double Account System	3	Chalk & Talk	Black Board
5.2	Adjustment for general price changes(CPP)-	2	Chalk & Talk	Black Board
5.3	Procedure for converting balance sheets- Current cost accounting methods	2	Chalk & Talk	Black Board
5.4	C.P.P method of preparing financial statements- hybrid accounting	4	Chalk & Talk	Black Board
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MID - SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components					
			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

Course Outcome:

On completion of the course the student shall be able to

CO	Course Outcome	Level
CO1	Identify legal requirements for Banking Accounts and classify advances by Banks	K2
CO2	Prepare final accounts of Banks and interpret them in real business world	K3, K4
CO3	list out and prepare revenue accounts as per the new Insurance Regulations	K2,K5
CO4	Formulate final accounts for Life and General Insurance companies	K3,K4
CO5	Understand the methods of changing prices using CPP, CCA and hybrid methods thus accounting for inflation.	K3,K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.COM

SEMESTER II

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PACO	21 PG2 SLA	Retail Marketing	Theory		

COURSE DESCRIPTION

This course deals with comprehensive view of retail marketing which includes fundamental concepts of retailing and the various functional areas of retail marketing .

COURSE OBJECTIVES

This course is designed to

1. provide the learner with an overview of retail industry.
2. provide insights into the retail marketing operations.
3. enable the learner to understand the Retail Consumer and the Retail Marketing Mix.
4. make right decisions in choosing retail location.

UNIT –I Introduction to Retail Marketing

Meaning of Retail and Retailing – Types of Retailers– Business Models in Retail.

UNIT –II: Classification

Classification on the basis of ownership – Classification on the basis of Merchandise offered.

UNIT –III: Understanding the Retail Consumer

Understanding the Consumer Behaviour– Need for studying Consumer behaviour.

UNIT –IV : The Retail Marketing Mix

Product, Pricing ,Place and Promotion.

UNIT –V: Retail Location

Types of retail locations-Steps involved in choosing retail location.

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

Online retailing – Features of online retailing .

REFERENCES:

TEXT BOOK:SwapnaPradhan,*Retailing Management*- New Age international Pvt Ltd, 2nd edition, 2010.

Reference Books:

- 1.Barry Berman and Joel Evans, ***“Retail Management – A Strategic Approach”***- PHI private limited, New Delhi, 8th edition, 2007.
- 2.David Gilbert, ***“Retail Marketing Management”*** - Pearson Education Limited, New Delhi, 1st Indian Reprint, 2003
- 3.A.J.Lamba , ***“The Art of Retailing ”*** - Tata McGraw Hill, New Delhi, 1st edition 2003
- 4Suja Nair, ***Retail Management*** - Himalaya publishing house, 3rd edition, 2011
- 5.L.Natarajan, ***Retail Marketing*** -Margham publications, 2008

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SEMESTER –IV

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/ WEEK	CREDITS
PACO	21PG4SLA	Accounting Standards	THEORY	Self Study	

COURSE DESCRIPTION

This course helps the students to familiarize themselves through self learning, on the basic concepts of Indian Accounting Standards including Ind AS and their convergence with International Accounting Standards.

COURSE OBJECTIVE/S

The course is designed to

1. Enable the students to understand the concept of accounting standards.
2. Be familiarize with the role of International Accounting standard Committee
3. Give basic understanding about the Indian Accounting Standard
4. Throw light on the specific Accounting Standards

UNIT I

Introduction to Accounting Standards

Accounting Standards _ Meaning – Objectives – need - significance

UNIT II

International Accounting Standards

International Accounting Standard Committee –Constitution – Objectives –
International Accounting Standards - International Accounting Standards
Board (IASB) - International Financial Reporting Standards (IFRS)

UNIT III

Accounting Standards in India

Accounting Standard Board – Formation – Scope and functions of the Board
– Scope of Accounting Standards – Procedure for formulation and issuing
Accounting Standards – Compliance – Indian Accounting Standards –
Meaning and applicability of Ind AS

UNIT IV

Indian Accounting Standards AS1 and AS2

AS1 – Disclosure of Accounting Policies – Meaning – List of areas where
policies to be adopted – disclosure norms – AS 2 – Valuation of Inventories
- Meaning - measurement of inventories – cost formula – Disclosure norms

UNIT V

Indian Accounting Standards AS3 and AS6

AS 3 – Cash flow statement – Meaning - Reporting of Cash flows – disclosure
norms – AS 6 – Depreciation Accounting – Meaning – Main features –
disclosure norms.

Text book

Corporate Accounting, T.S.Reddy&A.Murthy, Margham publications, II
edition, 2018(reprint).

Book for Reference

1. Advanced Accounting Vol - II , S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accountancy Vol- II , S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018