



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

1.2.1 Details of New Courses offered during the Academic Year 2023-2024

PACO

2023-2024

Fatima College (Autonomous) Madurai
Minutes of the Board of Studies
Research Centre of Commerce (2023-24 onwards)

venue :

Time

Date : 1.4.2023

Members present - External

1. Dr. M. Mani (University Nominee)
Assistant Professor of Commerce,
Madurai Kamaraj University College,
Madurai - 625002.

M. Mani

2. Dr. S. Gnanapathy, (Subject expert)
Dept. of Commerce
Alagappa University
Karaikudi.

S. Gnanapathy 1.4.2023

3. Dr. Alexander Pravin Dwar, (Subject expert,
Head and Associate Professor,
Dept. of Commerce and Economics,
St. Josephs College,
Trichy.

ABSENT

4. Mrs. Marió Theophil Lebrer, (Industrialist)
Apparthim Nagar,
Madurai.

ABSENT.

5. Mrs. Susan Anita Andrew, (Alumna)
Assistant Professor,
American College,
Madurai.

Susan Anita Andrew
01/04/23

6. Members Present - Internal

- Dr. M. Meera Kumari - (Dean of Academic Affairs)
7. Dr. A.I. Auxilia Felicitas - (Head of the Department)
8. Dr. T. Jayanthi Vijayarani
9. Dr. S. Fatima Roshini Mary
10. Dr. C. Lucia Vanitha
11. Mrs. P. Kalai Selvi.

T. Jayanthi Vijayarani
S. Fatima Roshini Mary
C. Lucia Vanitha
P. Kalai Selvi

- 12 Dr. Sr. Bideu Antony *Bideu* 16. Dr. M. Ararammal *M. Ar*
 13 Dr. V. Suganya *V. Suganya* 17. Dr. T. K. Lakshma Maheswari *T. K. L*
 14 Dr. P. Ruby Seela *P. Ruby* 18. Ms. N. Fanny *N. Fanny*
 15 Dr. K. Sangeetha *Sangeetha*

Agenda for BOARD OF STUDIES

- 1 Presentation of Action taken Report
- 2 New Courses Syllabus
- 3 Revision of existing Syllabus for U.G. & PG
4. Introduction of TANSICHE GRID for first UG and PG.

Minutes of the Board of Studies.

Action taken Report for the year 2023-24.

Suggestions offered	Actions taken for 2023-24.
1. Introduction of the Subject Organizational Behaviour - 22PG AEDC - I p. 61	Introduced.
2. Introduced off class prog. Advanced SPSS	Introduced.
3. For the Subject Quantitative Techniques - 19A5ME1 additional QER added.	Included.
4. For the Subject Business Communication in unit V Modern Methods of Communication - 19A1CC2 is Introduced.	Introduced.
5. For the Subject Modern Marketing, E-distribution networks, Methods of pricing in unit III to be given in detail.	Elaborated.
6. In the Subject Advanced Corporate Accounts 19A6CC15 - In unit II Amalgamation, merger and purchase Included.	Included.
7. In the Subject Goods & Services Tax and Customs duty, - 19A6CC16 In unit III - TIN is added.	Included.
8. In the Subject Quantitative Techniques 19A5ME1 - Introduced Game theory.	Introduced.

9. For the Subject Research Methodology - 19ASNE2 formulation of hypothesis is Introduced. In Dynamism Introduction to SPSS, Commerce Journals to be Specified as open Journals and predatory Journals. updated.

10 For the Subject Auditing - 19AGNE5, Vouching is included and physical verification of account, Conduct of audit is Shifted from unit I to III updated.

11 For the Subject Management accounting unit II - Fundflow Statement to be included, classification of various functions of budget to be added. Added.

12 For the Subject Advanced Business Statistics - 19PGIA3, in unit - I Measures of Central Tendency & Dispersion and in unit III - t test to be Specified. updated

13 In the Subject E-Commerce & web designing - 22PG1A4 updation was done. updated.

14 In the Subject Executive Skills & Development - 19PG3A11, unit I & II Reorganisation was done.

- 15 In the Subject Corporate Accounting -
19PGAA13 - in unit II - Mergers &
purchase updated

updated

- 16 In the Subject Special Accounts -
19PG4AE4 - in unit IV - Inflation
Accounting updated

updated.

New Self learning Courses Introduced.

- 1 For U.G. Financial Economics Subject Introduced.

- 2 For P.G. - Accounting Standards Introduced.

New Courses Introduced.

Sl. No	Course Code	Course Title	Relevance	Scope	Need.
1.	23AGNE6	Financial Services - Elective Exchange unit I & II In unit III Franchising & underwriting & In unit V Types of banks to be added.	National	Employability	up-dation

Revised Courses - U. G.

Sl. No	Course Code	Course Title	%	Relevance	Scope	Need.
1.	23A3CE7	practical Banking In unit II. Include duties of paying & collecting Bankers. unit V - Concept of crypto to be Added. unit VI Dynamism to be elaborated.	30	National	Employability	up-dation.

Sl no	Course Code	Course Title	Y.	Relevance	Scope	Need.
2	19A4SB2	Interpersonal Skill Elaborate Dynamism. Unit II Team Dynamics Included.	15	Global	EMP	up-dation
3	19A5CC13	Income tax law & practice In unit II. Retirement benefits elaborated & unit IV - To be elaborated.	10	National	EMP	"
4	19A5SB3	Leadership Skills. In unit V - Industrial women leaders to be specified.	10	Global	EMP	"
5	23A6ME3	Management Accounting. In unit I - Analysis of Financial Statist rephrased as Ratios Sales variance to be added. - Mgt A/c vs Cost A/c to be Included	20	National	EMP	"
6	19A6ME4	Human Resource Management In unit III - Types of Training to be Elaborated unit V - Included.	10	Global	EMP	"
7	19A6SB5	Stress and Time Management In unit IV Elaborate Case Studies.	5	Global	EMP	"

Revised Courses - P.G.

SlNo	Course Code	Course Title	Y.	Relevance	Scope	Need.
1.	23PG14A14	Women Entrepreneurship & Management of Small (new) business. - unit - IV to be renamed as Schemes of Financial pattern - In unit V Grant policies Such as TIC, SIDC, TADHC to be included. - Issues of WCM to be included in unit II.	30	National	ENT.	up-dation.

2	23PG4A16	Work Force Management - Content to be revamped (new) - Text Book to be changed.	30	Global	ENP	update
3	19PG3A9	Advanced Costing - Unit V Cost Ledger Control A/c removed & Costing Mgt Tools added.	10	National	ENP	"
4	19PG3AE2	Marketing Management. - Unit V Trends in Marketing practices included	10	Global	ENP	"

UG - TANSCHERID

Sl. No	Course Code	Course Title	% Reference	Scope	Need.
1.	CC1 Semester - I	Financial Accounting - I	-	National ENP.	TANSCHER
2	Sem I CC2	Principles of Management	-	Global ENT	"
3	Sem I EC1	Fundamentals of Management	-	Global ENT	"
4	SENI SEC1	Fundamentals of Finance A/c (NNE)	-	National ENP.	"
5	SENI FC	Introduction to Commerce. Syllabus to be revamped.	-	National ENP.	"
2nd SEMESTER					
6	CC3	Financial Accounting - II Unit I, II, III & IV Interchanged	-	National ENP.	"
7	CC4	Business Law	-	National SD	"

Sl. No	Course Code	Course Title.	%	Relevance	Scope	Need
8	EC2	Introduction to E-Commerce Accounting Software package. Syllabus to be revamped	-	National	EMP	TANCHE
9	SEC-2	Fundamentals of Financial Acc C NNE	-	National	EMP	"
10	SEC-3	Self Management Skills	-	Global	SD	"

PG - TANCHE GRID

Core Courses.

Sl. No	Course Code	Course Title	%	Relevance	Scope	Need.
SEMESTER - I						
1.	CC1	Business Finance.	-	National	EMP	TANCHE
2	CC2	Digital Marketing	-	National	EMP	"
3	CC3	Banking and Insurance.	-	National	EMP	"
SEMESTER - II						
4	CC4	Strategic Cost Management.	-	National	ENT	"
5	CC5	Corporate Accounting.	-	National	EMP	"
6	CC6	Setting up of business entities.	-	National	ENT	"

Elective Courses.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need
SEMESTER-I						
1.	EC1	Security Analysis and portfolio Management	-	National	EMP	TAUSCH
2	EC2	operations Research.	-	National	EMP	"
3	EC3	Labours Laws.	-	National	EMP	"
4	EC4	Strategic - human resource Mgt.	-	Global	EMP	"
SEMESTER-II						
5	EC5	Business ethics and corporate Sustainability	-	Global	EMP	"
6	EC6	Audit and due diligence.	-	Global	EMP	"
7	EC7	Rural and agricultural Marketing	-	National	ENT	"
8	EC8	logistic and Supply chain Management	-	National	ENT	"

Skill Enhancement Course.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need.
SEMESTER-I						
1.	SEC-I	Advanced Excel	-	National	EMP	TAUSCH
SEMESTER-II						
2	SEC-II	Executive Development.	-	Global	ENT.	"

B.Com SF Elective Course.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need.
1.	EC1	Managerial Economics.	-	National	EMP	TANSCH
2.	EC2	International trade.	-	Global	EMP	"

Introduction of value-Added Course. Certificate/Diploma/Advanced.

NIL.

Introduction of Puraly Skill-Embedded Certified/Diploma/
Advanced Diploma Course.

NIL.

Approval of Ph.D work Syllabus.

NIL.

Dr. A.I. Auxilia Felicitas

Dr. M. Nani

Dr. S. Gnanapathy.

Mrs. Susan Anita Andrew.

Dr. M. Meena Kumari.

Dr. T. Jayanthi Vijayarani.

Dr. S. Fatima Raschid May.

Dr. C. Lucia Vanitha.

Dr. P. Kalai Selvi.

Dr. Sr. Birdu Antony

Dr. V. Suganya.

Dr. P. Ruby Leela.

Dr. K. Sangeetha

Dr. M. Arasammal.

Dr. T.K. Lakshma Nageswari...

Mrs. M. Fanny.

A. J. Lal

M. J. J.

1-4-2023

1-04-23

T. Jayanthi Vijayarani

S. Fatima Raschid May

C. Lucia Vanitha

P. Kalai Selvi

Dr. Sr. Birdu Antony

V. Suganya

Dr. P. Ruby Leela

Dr. K. Sangeetha

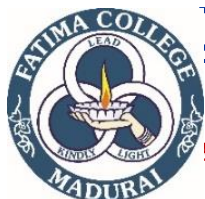
Dr. M. Arasammal

T.K. Lakshma Nageswari

M. Fanny

01/04/2023

TANSCHES SYLLABUS



FATIMA COLLEGE

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Mary Land, Madurai - 625018, Tamil Nadu

The Research Centre of Commerce

M.COM CURRICULUM

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

CBCS Curriculum for M.Com

			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/ 19PG4AE4	Logistics Management/ Special Accounts	4	4	40	60	100

CBCS Curriculum for M.Com

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

CBCS Curriculum for M.Com

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

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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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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.	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
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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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The Research Centre of Commerce

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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)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition, 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

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	Compare the various avenues of acquiring finance to setup a business entity
CO2	Recall the legal requirements for Section 8 Company
CO3	Examine the provisions for LLP and joint venture
CO4	Analyse the registration and licensing procedure
CO5	Examine the compliance of regulatory framework regarding environment

Mapping of COs with PSOs

[illegible]

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**

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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

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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

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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 solution	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

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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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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 AradhanaKhandekar** (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

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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

	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/pes/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 DisclosureRequirements)	3	Chalk & Talk	Black Board
2.4	SEBI (Listing Obligations and DisclosureRequirements)	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

The Research Centre of Commerce

I M.Com

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**