

# **M.COM., GENERAL**

## **SYLLABUS**

**FROM THE ACADEMIC YEAR  
2023 - 2024**

**TAMILNADU STATE COUNCIL FOR HIGHER  
EDUCATION, CHENNAI - 600 005**

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## 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.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION</b>	
<b>Programme</b>	<b>M.COM GENERAL</b>
<b>Programme Code</b>	
<b>Duration</b>	<b>PG - Two Years</b>
<b>Programme Outcomes (Pos)</b>	<p><b>PO1: Problem Solving Skill</b> Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p><b>PO2: Decision Making Skill</b> Foster analytical and critical thinking abilities for data-based decision-making.</p> <p><b>PO3: Ethical Value</b> Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p><b>PO4: Communication Skill</b> Ability to develop communication, managerial and interpersonal skills.</p> <p><b>PO5: Individual and Team Leadership Skill</b></p>

	<p>Capability to lead themselves and the team to achieve organizational goals.</p> <p><b>PO6: Employability Skill</b></p> <p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p><b>PO7: Entrepreneurial Skill</b></p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p><b>PO8: Contribution to Society</b></p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p><b>PO 9 Multicultural competence</b></p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p><b>PO 10: Moral and ethical awareness/reasoning</b></p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p><b>Programme Specific Outcomes (PSOs)</b></p>	<p><b>PSO1 – Placement</b></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><b>PSO 2 - Entrepreneur</b></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><b>PSO3 – Research and Development</b></p>

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

<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>Analyzing the question is one that asks the students to break down something into its component parts.</li> <li>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem – solving.</li> <li>Evaluation questions do not have single right answers.</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>Developing original ideas and problem solving skills</li> </ul>

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

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

**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**

**Credit Distribution for PG Programme in Commerce M.Com.  
(General)**

**First Year**

**First Semester**

	<b>Course</b>	<b>Credit</b>	<b>Hours per Week</b>
<b>Part I</b>	Core I - Business Finance	5	7
	Core II - Digital Marketing	5	7
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	3	5
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	3	5
		20	30

**M.Com. (General)****First Year****Core –I****Semester I****BUSINESS FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>BUSINESS FINANCE</b>		7	-	-	-	5	7	25	75	100

<b>Learning Objectives</b>	
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

**Course Units**

<b>UNIT I</b>	<b>(21 hrs)</b>
<b>Introduction to Business Finance and Time value of money</b>	
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.	
<b>UNIT II</b>	<b>(21 hrs)</b>
<b>Risk Management</b>	
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.	



<b>UNIT III</b>	<b>(21 hrs)</b>
<b>Startup Financing and Leasing</b>	
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.	
<b>UNIT IV</b>	<b>(21 hrs)</b>
<b>Cash, Receivable and Inventory Management</b>	
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.	
<b>UNIT V</b>	<b>(21hrs)</b>
<b>Multi National Capital Budgeting</b>	
Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	

**Theory 40%; Problems: 60%**

**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

**Books for study:**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> 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”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web references:**

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>

Note: Latest edition of the books may be used

**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

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year****Core – II****Semester I****DIGITAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>DIGITAL MARKETING</b>		7	-	-	-	5	7	25	75	100

Learning 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

**Course Units**

<b>UNIT I</b>	<b>(21 hrs)</b>
<b>Introduction to Digital Marketing</b>	
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, Hyper local marketing - Opportunities for digital marketing professionals.	
<b>UNIT II</b>	<b>(21 hrs)</b>
<b>Online marketing mix</b>	
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****(21 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****(21 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****(21hrs)****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.

**Course Outcomes:**

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

**Books for study:**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup> 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” 3<sup>rd</sup> 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” 2<sup>nd</sup> Edition, Oxford University Press, London.

**Web references:**

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

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3
<b>CO5</b>	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

**M.Com. (General)**

**First Year**

**Core – III**

**Semester I**

**BANKING AND INSURANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>BANKING AND INSURANCE</b>		6	-	-	-	4	6	25	75	100

<b>Learning Objectives</b>	
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**

<p><b>UNIT I</b></p> <p><b>Introduction to Banking</b></p> <p>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.</p>	<b>(18 hrs)</b>
<p><b>UNIT II</b></p> <p><b>Contemporary Developments in Banking</b></p> <p>Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of</p>	<b>(18 hrs)</b>

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 organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Survey or sand 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 behavior 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.

**Course Outcomes**

Students will be able to :

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	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

**Books for study:**

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](#) , [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

**Books for reference:**

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

**Web references:**

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)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	2	1	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	2	2	1	2	2	2	2	3	2
<b>CO4</b>	3	2	2	1	2	2	2	3	2
<b>CO5</b>	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1



**M.Com. (General)**

First Year

Elective –I A

Semester I

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		5	-	-	-	3	5	25	75	100

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

**Course Units**

<b>UNIT I</b> <span style="float: right;"><b>(15 hrs)</b></span> <b>Investment and Portfolio Management</b> 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.
<b>UNIT II</b> <span style="float: right;"><b>(15 hrs)</b></span> <b>Valuation of Securities</b> 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** **(15 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** **(15 hrs)****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** **(15 hrs)****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.

**Course Outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

**Books for study:**

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19<sup>th</sup> 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”, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2<sup>nd</sup> 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

**Web references:**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](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

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	1	3	2	3	2	2	3
<b>CO2</b>	3	3	1	3	2	3	2	3	2
<b>CO3</b>	3	3	2	3	2	3	2	3	2
<b>CO4</b>	2	3	1	3	2	2	2	3	2
<b>CO5</b>	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

**M.Com. (General)**

**First Year**

**Elective – I B**

**Semester I**

**OPERATIONS RESEARCH**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>OPERATIONS RESEARCH</b>		5	-	-	-	3	5	25	75	100

Learning Objectives	
1	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

**Course Units**

<b>UNIT I</b>	<b>(15 hrs)</b>
<b>Introduction and Linear Programming Problem</b>	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
<b>UNIT II</b>	<b>(15 hrs)</b>
<b>Transportation and Assignment Problems</b>	
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.	

<b>UNIT III</b>	<b>(15 hrs)</b>
<b>Sequencing and Game Theory</b>	
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).	
<b>UNIT IV</b>	<b>(15 hrs)</b>
<b>Replacement and Network Analysis</b>	
Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
<b>UNIT V</b>	<b>(15 hrs)</b>
<b>Decision Tree Analysis and Queuing Theory</b>	
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.	

**Course outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
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

**Books for study:**

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

**Books for reference:**

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research(Theory and Practice)”,3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) “Operations Research”, 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
3. Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath,(2021) “Operations Research”, 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

**Web references:**

- 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>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	2	2	3	3
<b>CO 2</b>	3	3	1	3	3	3	3	3	3
<b>CO 3</b>	3	3	1	3	3	2	3	3	2
<b>CO 4</b>	3	3	2	3	3	3	3	3	3
<b>CO 5</b>	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

**M.Com. (General)**

**First Year**

**Elective – II A**

**Semester I**

**BEHAVIOURAL FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>BEHAVIOURAL FINANCE</b>		5	-	-	-	3	5	25	75	100

<b>Learning Objectives</b>	
1	To outline the concept of behavioural finance
2	To know the theories based on utility
3	To examine the role of behavioural factors and financial markets
4	To analyse behavioural corporate finance
5	To apply emotions and decision making

**Course Units**

<b>UNIT I</b>	<b>(15 hrs)</b>
<p><b>Introduction to Behavioral finance:</b> Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.</p>	
<b>UNIT II</b>	<b>(15 hrs)</b>
<p><b>Utility/ Preference Functions:</b> Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.</p>	
<b>UNIT III</b>	<b>(15 hrs)</b>
<p><b>Behavioral Factors and Financial Markets:</b> The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of</p>	

Arbitrage Model - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

**UNIT IV**

**(15 hrs)**

**Behavioral Corporate Finance:** Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance.

**UNIT V**

**(15 hrs)**

**Emotions and Decision – Making:** Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

**Course outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Discriminate between a behavioral finance perspective and a traditional finance perspective.	K1
CO 2	Measure the influence of behavioral biases on individual investment decision making.	K4
CO 3	Critically analyze the financial factors and asset management	K3
CO 4	Identify behavioral factors in corporate decision making	K2
CO 5	Develop a framework for investing in the financial markets that minimizes “irrational” behavior and maximizes risk adjusted returns.	K4



**Books for reference:**

- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
- Understanding Behavioral Finance by Ackert→ The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
- What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
- Handbook of Behavioral Finance – Brian R. Bruce
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
- Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
- Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
- Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
- Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
- Plous, S. (1993). The psychology of judgment and decision-making NY: McGrawHill.

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	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

**High – 3**

**Medium – 2**

**Low – 1**

## M.Com. (General)

First Year

Elective – II B

Semester II

### EXPORT IMPORT PROCEDURES AND DOCUMENTATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>EXPORT IMPORT PROCEDURES AND DOCUMENTATION</b>		5	-	-	-	3	5	25	75	100

Learning Objectives	
1	To analyse the aspects of preliminaries for Exports and Imports
2	To analyse Export Import Documentation
3	To apply Export-Import Procedure
4	To utilise Pre-Import Procedure
5	To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy

### Course Units

<b>Unit I: Preliminaries for Exports and Imports:</b>	<b>15 hours</b>
Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers	
<b>Unit II: Export Import Documentation:</b>	<b>15 hours</b>
Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance	

Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

**Unit III: Export-Import Procedure: 15 hours**

Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

**Unit IV: Policy and Institutional Framework for Exports and Imports: 15 hours**

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

**UNIT V: Pre-Import Procedure: 15 hours**

Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.

**Course Outcomes**

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain Preliminaries for Exports and Imports	K2
2	Choose the appropriate technique for Export Import Documentation	K3
3	Make use of Export Import Documentation	K3
4	Choose Polices and Institutional Framework for Exports and Imports Foreign Trade Policy	K3
5	Construct Pre-Import Procedure	K3

**Books for reference:**

1. Handbook of Import-Export Procedures – Ministry of Commerce, -,
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
4. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
5. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
6. Export Marketing, TAS Balagopal , Himalaya Publishing House
7. Export Documentation and Procedures, , Nabhi Publications, New Delhi
8. International Marketing Management, R.L. Varshney, Sultan Chand
9. International Marketing, Terpstra, Holt Saunders
10. International Business, Concept, Environment and Strategy, Sharan V., –
11. Export Management, D.C. Kapoor, Vikas Publishing House

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	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

High – 3

Medium – 2

Low – 1

**Semester II**

<b>Part</b>	<b>Course</b>	<b>Credits</b>	<b>Hours per Week</b>
	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	3	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	3	4
	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
		22	30

**M.Com. (General)****First Year****Core – IV****Semester II****STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>STRATEGIC COST MANAGEMENT</b>		6	-	-	-	5	6	25	75	100

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

**Course Units**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Strategic Cost Management</b>	
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.	

<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Cost Control and Reduction</b>	
<p>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.</p>	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Activity Based Cost Management</b>	
<p>Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.</p>	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Transfer Pricing</b>	
<p>Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.</p>	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Cost Management in Agriculture and IT sector</b>	
<p>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.</p>	

## Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

### Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1<sup>st</sup> 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”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

### Web references:

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>

Note: Latest edition of the books may be used



**Mapping of course outcomes with POs and PSOs**

	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

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year**

Core – V

Semester II

**CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>CORPORATE ACCOUNTING</b>		6	-	-	-	5	6	25	75	100

<b>Learning Objectives</b>	
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

**Course Units**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Issue of Shares and Final Accounts of Companies</b>	
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.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Insurance Company Accounts</b>	
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.	
<b>Unit III</b>	<b>(18 hrs)</b>
<b>Consolidated financial statements</b>	
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.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Contemporary Accounting Methods</b>	
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Financial reporting</b>	
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.	

**Theory: 20%; Problems: 80%**

**Course Outcomes**

Students will be able to

CO. No.	CO Statement	Knowledge Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyze contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

**Books for study:**

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

**Books for reference:**

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

**Web references:**

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>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

### Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	2	3	2	3	3
<b>CO 3</b>	3	3	2	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3	3

High – 3                      Medium – 2                      Low – 1

### M.Com. (General)

#### First Year

#### Core – VI

#### Semester II

### SETTING UP OF BUSINESS ENTITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>SETTING UP OF BUSINESS ENTITIES</b>		6	-	-	-	4	6	25	75	100

Learning 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

**Course Units**

<p><b>UNIT I</b></p> <p><b>Start-ups in India</b></p> <p>Types of business organisations –Factors governing selection of an organisation - Start-ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-ups in India.</p>	<p><b>(18 hrs)</b></p>
<p><b>UNIT II</b></p> <p><b>Not-for-Profit Organisations</b></p> <p>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.</p>	<p><b>(18 hrs)</b></p>
<p><b>UNIT III</b></p> <p><b>Limited Liability Partnership and Joint Venture</b></p> <p>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.</p>	<p><b>(18 hrs)</b></p>
<p><b>UNIT IV</b></p> <p><b>Registration and Licenses</b></p> <p>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</p>	<p><b>(18 hrs)</b></p>

Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

**UNIT V****(18 hrs)****Environmental Legislations in India**

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.

**Course Outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyze the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

**Books for study:**

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

**Books for 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”, 3<sup>rd</sup>Edition, Nova Publishing, USA

**Web references:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](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>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	3	3	3	3	3	1	3
<b>CO2</b>	3	2	2	3	2	3	2	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year****Elective – III A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>BUSINESS ETHICS AND CORPORATE SUSTAINABILITY</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
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 analyze sustainability information and prepare reports



**Course Units**

<p><b>UNIT I</b> <span style="float: right;"><b>(12 hrs)</b></span></p> <p><b>Introduction to Business Ethics</b></p> <p>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.</p>
<p><b>UNIT II</b> <span style="float: right;"><b>(12 hrs)</b></span></p> <p><b>Ethical Theories</b></p> <p>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.</p>
<p><b>Unit III</b> <span style="float: right;"><b>(12 hrs)</b></span></p> <p><b>Moral Issues in Business</b></p> <p>Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.</p> <p>Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.</p> <p>Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.</p> <p>HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.</p> <p>Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.</p>
<p><b>UNIT IV</b> <span style="float: right;"><b>(12 hrs)</b></span></p> <p><b>Corporate Sustainability</b></p> <p>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.</p>

**UNIT V****(12 hrs)****Sustainability Reporting**

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

Course Out comes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

**Books for study:**

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3<sup>rd</sup> Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1<sup>st</sup> Edition, S.Chand & Co. Ltd., New Delhi

**Books for reference:**

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

**Web references:**

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\\_ccInNSDS.pdf](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and 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

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year****Elective – III B****Semester II****DIGITAL BANKING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>DIGITAL BANKING</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
1	To understand Banking Technology
2	To gain knowledge on Online Banking
3	To understand the Data Communication Network and EFT systems
4	To analyse Role of Technology Up gradation and its impact on Banks
5	To understand Security Considerations Risk Concern Areas

**Course Unit**

<b>UNIT I</b>	<b>(12 hrs)</b>
Banking Technology: Essentials of Bank computerization Computer Systems; LANs; WANs; UPS; Core Banking Payment Systems and Electronic Banking: ATMs; HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY	
<b>UNIT II</b>	<b>(12 hrs)</b>
Online Banking : Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device	

<b>UNIT III</b>	<b>(12 hrs)</b>
Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India	
<b>UNIT IV</b>	<b>(12 hrs)</b>
Role of Technology Up gradation and its impact on Banks: Trends in Technology Developments; Role & Uses of Technology Up gradation; Global Trends; Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions	
<b>UNIT V</b>	<b>(12 hrs)</b>
Security Considerations Risk Concern Areas; Types of Threats; Control Mechanism; Computer Audit; IS Security; IS Audit; Evaluation Requirements Overview of IT Act Gopalakrishna- Committee Recommendations	

**Course Outcomes:****Students will be able to:**

CO No.	CO Statement	Knowledge Level
CO 1	Compare Banking Technology tools	K2
CO 2	Assess the provisions relating to Online Banking	K5
CO 3	Recall the basics of Data Communication Network and EFT systems	K1
CO 4	Explain the Role of Technology Up gradation and its impact on Banks	K2
CO 5	Examine Security Considerations Risk Concern Areas	K4

**Books for reference:**

1. D.M.Mithani - The anatomy of Indian banking.
2. Varshney and sundaram - Banking Theory, Law and Practice.
3. M.L. Tanna - Banking Law and Practice in India
4. N.S. Toor - Information Hand Book for Bankers.

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	3	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	2	3
<b>CO3</b>	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year**

Elective – IV A

Semester II

**FORENSIC ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>FORENSIC ACCOUNTING</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
1.	To understand the concepts of Forensic Accounting.
2.	To understand the Financial Crime Investigation and Financial Statement Fraud
3.	To gain knowledge on Computer Aided Forensic Accounting
4.	To analyze the significance of forensic audit, stages of forensic audit and tools of forensic audit.
5.	To understand the categories of cyber law and global issues of cyber space.

**Course Units**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction to Forensic Accounting</b>	
Concepts, Meaning, role of forensic accountant, requisite for a successful forensic accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Financial Crime Investigation and Financial Statement Fraud</b>	
Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud -Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment, understatements of liabilities and expenses	
<b>Unit III</b>	<b>(12 hrs)</b>
<b>Computer Aided Forensic Accounting</b>	
Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation, data cleaning.	
<b>UNIT IV</b>	<b>(12 hrs)</b>
<b>Forensic Audit</b>	
Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit - objectives of forensic audit - benefits of forensic audit - tools for forensic audit.	
<b>UNIT V</b>	<b>(12 hrs)</b>
<b>Cyber Law</b>	
Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space.	

**Reference:**

1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3. Saurav K Datta; Statistical Techniques for forensic accounting' e book time moore
4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5. Sikandar Sultan; Forensic Accounting; SulthanPublcation

## Course Outcomes

**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	To understand the conceptual framework of Forensic accounting.	K1
CO 2	To identify, analyze and interpret indicators of financial fraudulent activity	K4
CO 3	To identify, analyze and interpret indicators of investigation process and identify situations for their application	K3
CO 4	To understand the significance of forensic audit, stages of forensic audit and tools for forensic audit.	K3
CO5	To know the categories of cyber law, Information Technology Act-2000 and global issues of cyber space.	K2

Note: Latest edition of the books may be used

**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

High – 3

Medium – 2

Low – 1



**M.Com. (General)****First Year****Elective – IV B****Semester II****LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>		4	-	-	-	3	4	25	75	100

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

**Course Units**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Supply Chain Management</b>	
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.	

<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Global perspectives</b>	
<p>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.</p>	
<b>UNIT III</b>	<b>(12 hrs)</b>
<b>Framework of Logistics</b>	
<p>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.</p>	
<b>UNIT IV</b>	<b>(12 hrs)</b>
<b>SCM-Warehousing</b>	
<p>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.</p>	
<b>UNIT V</b>	<b>(12 hrs)</b>
<b>SCM-Plan</b>	
<p>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</p>	

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.

#### Course Outcomes

#### Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarize 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

#### Books for study:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5<sup>th</sup> 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, 2<sup>nd</sup> 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), 9<sup>th</sup> Edition, McGraw-Hill Higher Education, Noida

#### Web references:

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.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	1	3	2	2	3	1	2
<b>CO2</b>	2	2	3	2	3	3	2	2	1
<b>CO3</b>	2	1	2	3	2	2	3	3	3
<b>CO4</b>	1	3	1	2	1	1	2	2	2
<b>CO5</b>	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

**M.Com. (General)****First Year****Skill Enhancement Course (SEC) - I****Semester II****ADVANCED EXCEL**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>ADVANCED EXCEL</b>		-	-	4	-	2	4	50	50	100

<b>Learning Objectives</b>	
1	To analyse the aspects of Managing the Work book
2	To examine Functional Formulas
3	To apply Advanced Tables
4	To utilise Working with Macros
5	To apply Financial Modelling using Excel

### Course Units

<b>Unit I- Managing the Work book</b>	<b>12 Hours</b>
Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.	
<b>Unit : II - Functional Formulas</b>	<b>12 Hours</b>
Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;	
<b>Unit : III - Advanced Tables</b>	<b>12 Hours</b>
Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data	
<b>Unit :IV - Working with Macros</b>	<b>12 Hours</b>
Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus- Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar.	
<b>Unit :V - Financial Modelling using Excel</b>	<b>12 Hours</b>
Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis	

**Note: 100% Practical (Internal – 50 Marks; External – 50 Marks)**

### Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain Managing the Work book	K2
2	Select the Advanced Tables	K3
3	Make use of Working with Macros	K3
4	Select Functional Formulas	K3
5	Construct Financial Modelling using Excel	K3

**Books for reference:**

1. Textbooks:
2. MS Office 2010, Sanjay Saxena, Vikas Publications
3. Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
4. Manisha Nigam , Data Analysis with Excel, BPP Publications

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	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
<b>High – 3</b>									
	<b>Medium – 2</b>			<b>Low – 1</b>					

**\*Internal: 50 marks(Theory- 25; Practical -25)\*****a) \*Theory: (25 marks)\***

Internal mark for \*Theory part\* shall be awarded as below.

- 1) The \*average\* of the best two scores of the student from three tests of an hour duration shall be averaged.- 15 marks
- 2) \*Assignment\* – 5marks
- 3) \*Seminar\* -5 marks

**Total -25 marks**

**b) \*Practical: ( 25 marks)\***

Internal mark for \*Practical part\* shall be awarded as below:

Record note -5 marks

Program/ Procedure writing 5 X2 = 10 marks

Debugging 2.5 X 2= 5 Marks

Result 2.5 X2= 5 marks

**Total- 25 marks**

**\*External: 50 marks\***

**\*(Practical only)\***

a) There is *\*no external theory examination\** for this subject. Only practical shall be conducted as external examination.

b) *\*Practical mark\** shall be awarded as below:

Record Note - 10 marks

Program/ Procedure writing 10 X2= 20 marks

Debugging 5 X2=10 marks

Result 5 X2=10 marks

**Total 50 marks**

b) Practical examination should be conducted by both internal and external examiners

c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Batch I set A B C

Batch II set D E F

Batch III set B D E

Batch IV set A C F

**\*List of Practicals\***

1. Create advanced conditional formatting and data validation, and use SUMIF, SUMIFS, COUNTIF, and COUNTIFS functions, along with logical functions.
2. Create a common-size balance sheet to understand the relative proportions of assets, liabilities, and share capital.
3. Use financial modeling to prepare expected financial statements by predicting future financial performance.
4. Prepare an income statement using financial modeling in Excel.
5. Prepare a pay slip and enable the Excel worksheet's protection features.
6. Create a list of companies in Word, import the document into MS Excel, add monthly sales, and export the data
7. Create a name list in Notepad, import the document into MS Excel, add students' marks to the worksheet, and export the data.
8. Make a mark statement by applying various operators in Excel with named ranges.
9. Prepare a pivot table for the dataset of ten different salespersons' orders received, region-wise, with sales volume.
10. Create an employee roster using recording and running macros in the personal workbook.
11. Create a company balance sheet using MS Excel.
12. Make a financial statement analysis and apply trend analysis in Excel.