

MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous College)

Affiliated to Periyar University, Salem | Accredited by NAAC with 'A' Grade

Recognized by UGC under Section 2(f) & 12 (B)



ESTD-1994

**MUTHAYAMMAL
COLLEGE OF ARTS
AND SCIENCE**

(Autonomous)

A UNIT OF VANETRA GROUP

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DEGREE OF MASTER OF COMMERCE

Learning Outcomes - Based Curriculum Framework

- Choice Based Credit System

Syllabus for M.Com., (Semester Pattern)

(For Candidates admitted from the academic year
2021 -2022 and onwards)

MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rasipuram - 637 408

VISION

- ❖ To redefine the scope of higher education by infusing into each of our pursuits, initiatives that will encourage intellectual, emotional, social and spiritual growth, thereby nurturing a generation of committed, knowledgeable and socially responsible citizens.

MISSION

- ❖ To Ensure State of the world learning experience
- ❖ To Espouse value based Education
- ❖ To Empower rural education
- ❖ To Instill the spirit of entrepreneurship and enterprise
- ❖ To Create a resource pool of socially responsible world citizens

QUALITY POLICY

To Seek - To Strive - To Achieve greater heights in Arts & Science, Engineering, Technological and Management Education without compromising on the Quality of Education.

DEPARTMENT OF COMMERCE

VISION

- ❖ To produce upright, socially committed and ethically sound professionals in the fields of Commerce and Business to serve the Society

MISSION

- ❖ To impart training in various practical facets of Commerce and develop skills among learners to face the competitive world
- ❖ To develop value based service providers with integrity

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO1: Post Graduates will be able to promote learning environment to meet the Industry expectation.

PEO2: Post Graduates will be incorporated the critical thinking with good Communication and Leadership skills to become a self-employed.

PEO3: Post Graduates will be upholding the human values and environmental sustenance for the betterment of the society.

GRADUATE ATTRIBUTES

The Graduate Attributes of M.Com are:

GA 1 Academic Excellence

GA 2 Communications Skill

GA 3 Critical Thinking

GA 4 Problem Solving

GA 5 Individual and Team Work

GA 6 Morals and Ethics

GA 7 Environment and Sustainability

PROGRAMME OUTCOMES

PO1: Post graduates will attain profound proficiency and expertise.

PO2: Post graduates will be ensured with corporative self - directed learning.

PO3: Post graduates will acquire acumen to handle diverse contexts and function in domains of multiplicity.

PO4: Post graduates will exercise intelligence in research Investigations and Introducing innovations.

PO5: Post graduates will learn ethical values and commit to Professional ethics.

PROGRAMME SPECIFIC OUTCOMES

After the successful completion of M.Com program, the students are expected to

PSO 1: Adapt to recent changes in Accounting, Taxation, Investment Securities, Marketing, and Human Resource.

PSO 2: Imbibe contextual knowledge to assess societal, legal, cultural issues and analyze Socio - Economic problems to arrive at substantiated conclusions.

PSO 3: Apply the learning from the courses will help communicate professionally and face challenges ethically with concern to develop strategies for global business issues.

PSO 4: Application of financial and statistical tools in Research Projects and in real-time Business helps in Decision Making.

PSO 5: Utilize the advanced Methodology in development by using modern techniques for Growth and Development of organization as well as the Nation.

M.Com. Commerce

SEM	COURSE_CODE	TITLE OF THE COURSE	Hrs./W		CREDIT POINTS	MAX.MARKS		
			Lect.	Lab.		CIA	ESE	TOTAL
I	21M1PCMC01	MARKETING MANAGEMENT	6		4	25	75	100
I	21M1PCMC02	ACCOUNTING FOR MANAGERIAL DECISION	6		5	25	75	100
I	21M1PCMC03	FINANCIAL MANAGEMENT	6		4	25	75	100
I	21M1PCMC04	MODERN BANKING	6		4	25	75	100
I	21M1PCME01	ORGANIZATIONAL BEHAVIOUR	6		4	25	75	100
I		TOTAL	30		21	125	375	500
II	21M2PCMC05	ADVANCED COST ACCOUNTING	6		5	25	75	100
II	21M2PCMC06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	4		4	25	75	100
II	21M2PCMC07	ADVANCED BUSINESS STATISTICS	6		4	25	75	100
II	21M2PCMC08	E-COMMERCE	4		4	25	75	100
II	21M2PCME02	FINANCIAL MARKETS AND INSTITUTIONS	4		4	25	75	100
II	21M2PBAED1 / 21M2PCMED3	EDC : ENTREPRENEURSHIP DEVELOPMENT	4		4	25	75	100
II	21M2PHUR01	HUMAN RIGHTS	2		2	100		
II		TOTAL	30		27	250	450	600
III	21M3PCMC09	RESEARCH METHODOLOGY	6		4	25	75	100
III	21M3PCMC10	ADVANCED CORPORATE ACCOUNTING	6		5	25	75	100
III	21M3PCMC11	DIRECT TAXES	6		4	25	75	100
III	21M3PCMC12	PERSONNEL MANAGEMENT	6		4	25	75	100
III	21M3PCMC13	BUSINESS ENVIRONMENT	6		4	25	75	100
III	21M3PCMIS1	INTERNSHIP TRAINING	-		2	100		
III		TOTAL	30		23	225	375	500

IV	21M4PCMC14	GOODS AND SERVICES TAX (GST)	6		4	25	75	100
IV	21M4PCMC15	HIGHER FINANCIAL ACCOUNTING	6		4	25	75	100
IV	21M4PCMC16	SERVICES MARKETING	6		4	25	75	100
IV	21M4PCMPR1	PROJECT WORK	12		5	50	150	200
IV	21M4PCMOE1	COMMERCE FOR COMPETITIVE EXAMINATIONS	-	-	2	100		
IV		TOTAL	30		19	225	375	500
		OVERALL TOTAL	120		90	825	1575	2100
IV	21M4PCMEC1	MOOC Courses offered in SWAYAM / NPTEL	-	-	2	-	-	-

A. Thangavelu
HOD of Commerce
Muthayammal College of Arts & Science
Rasipuram-637 408, Namakkal (D.T). TN


PRINCIPAL
MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
RASIPURAM - 637 408,
NAMAKKAL DISTRICT.

PG - REGULATIONS

1. Internal Examination Marks - Theory

Components	Marks
CIA I & II	10
Attendance	5
Assignment	5
Seminar	5
Total	25

Attendance Percentage	Marks
96 % to 100 %	5
91 % to 95 %	4
86 % to 90 %	3
81 % to 85 %	2
75 % to 80 %	1
Below 75 %	0

2. Question Paper Pattern for CIA I, II and ESE (for 75 Marks) (3hours)		
<u>Section-A</u>		
(10 Marks)	(Objective Type)	10 x 1=10 Marks
Answer ALL Questions ALL questions carry EQUAL Marks		
<u>Section-B</u>		
(15Marks)	(Analytical Type)	3 x 5=15 Marks
Answer any THREE Questions out of FIVE questions ALL questions carry EQUAL Marks		
<u>Section-C</u>		
(50 Marks)	(Either or Type)	5 x 10 = 50 Marks
Answer ALL the Questions ALL Questions Carry EQUAL Marks		
Total		75 Marks

(Syllabus for CIA-I - 2.5 Units, Syllabus for CIA-II - All 5 Units.)

2.a) Components for Practical CIA.

Components	Marks
CIA -I	15
CIA - II	15
Observation Note	5
Attendance	5
Total	40

2.b) Components for Practical ESE.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	60

3. Internship/ Industrial Training, Mini and Major Project Work

Internship/ Field Work Industrial Training		Project Work		
Components	Marks	Components	Marks	
<i>CIA</i> ^{*1}		<i>CIA</i>		
Work Diary	25	a) Attendance Marks	20	
Report	50	b) Review Marks	30	50
Viva-voce Examination	25	<i>ESE</i> ^{*1}		
Total	100	a) Final Report Marks	120	
		b) Viva-voce Marks	30	150
		Total		200

^{*1}Evaluation of report and conduct of Viva- voce will be done jointly by Internal and External Examiners.

4. Components for Human Rights Course (CIA Only)

- The Course Human Rights is to be treated as 100% CIA course which is offered in II Semester for I year PG students.
- Total Marks for the Course =100

Components	Marks
Two Tests	75
Assignments	25
Total	100

- ❖ In case the candidate fails to secure 50 marks, which is the passing minimum, he/she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Competitive Exams - Online Mode - Online Exam 3 hours

Components	Marks
100 Objective Type Questions 100 x1=100 Marks	100

Objective type Questions from Question Bank.

- The passing minimum for this paper is 50%.
 - In case, the candidate fails to secure 50% passing minimum, he/she may have to reappear for the same in the subsequent semesters.
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M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC01	MARKETING MANAGEMENT	DSC THEORY - I	I	6	6	-	-	4
Objective	1. To remember the concepts, principles, tools and techniques of marketing. 2. To understand the contemporary marketing process in the emerging business scenario. 3. To analyze the emerging trends in marketing. 4. To evaluate the various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Marketing and Marketing Management: Meaning of Marketing - Definition of Marketing - Marketing Management - Meaning - Definition - Scope of Marketing Management - Nature and Importance of Marketing Management - Problems of Marketing Management-Difference between Sales Management and Marketing Management - Functions of Marketing Management - Principles of Marketing Management-Organizational Structure of Marketing Management.						K1	11
II	Consumer behavior - Factors influencing buying behaviour - Consumer buying decision process-Theories of Consumer behavior - Economic theories - Psychological theories -Psycho-analytic theories - Socio-cultural theories - Marketing of consumer products: Classification - Characteristics - Marketing mix for consumer products.						K3	12
III	Product Development - New Product Planning and Development - Steps in New Product Development - Management of Product Life Cycle - Product Line and Product Mix Strategies - Pricing: Objectives of Pricing Decisions - Factors influencing Pricing Decisions-Process of Price Determination-Kinds of Pricing.						K2	12
IV	Recent trends in marketing: Online marketing - Ambush marketing - Guerilla marketing - Creative marketing - Referral marketing - Maxi marketing - Rural marketing - Celebrity marketing - Green marketing - Telemarketing - Word of mouth marketing - SMS marketing.						K2	11
V	Social Media Marketing: Consumer Generated Content - Social Networks and Online communities - Viral marketing - Virtual worlds - blogging - Online Public Relations and Online Reputation Management. Pay-Per-Click Advertising: PPC Model - History of PPC - Types of PPC Advertisers - Planning and setting up a PPC Campaign - Pros and Cons of PPC Advertising.						K3	14
Course Outcome	CO1: Understand the Modern Marketing concepts and its application in an Organization.						K2	
	CO2: Apply the consumer behavior by using various theories.						K3	

	CO3: Illustrate the modern marketing strategies to promote the product.	K3	
	CO4: Identify the Recent trends in Marketing.	K1	
	CO5: Analyze the strategies to be adopted to promote a product through Social media marketing.	K4	
Learning Resources			
Text Books	<ol style="list-style-type: none"> 1. Dr.C.B.Gupta & Dr.N.Rajan Nair, "Marketing Management", Sultan Chand & Sons, New Delhi, 2013. 2. Rob Stokes, "E - Marketing- the Essential Guide to Digital Marketing", Quick Education (Free e-Book), 5th edition, 2018. 3. Philip Kotler, "Marketing Management", Prentice-Hall of India Pvt. Ltd., 14thEdn New Delhi, 2016. 4. C.B.Memoria&Suri, "Marketing Management", KitabMahal, Allahabad, 7th Edition, 2015. 5. Richard Gay, Alen Charles worth, Rita Esent, "Online Marketing", Oxford University Press, New Delhi, 2013. 6. Debbraj Datta ,Mahua Datta , "Marketing Management", Vrindha Publishing, New Delhi , 2011. 		
Reference Books	<ol style="list-style-type: none"> 1. Sherlerkar, "Marketing Management", Himalaya Publishing House, Mumbai, 2017. 2. Dhruv Grewal and Michael Levy, "Marketing Management", Tata McGraw Hill Publishing Company Ltd., Noida, UP, 2018. 3. R.S.N.Pillai& Bagavathi, "Modern Marketing", S. Chand &Co, New Delhi, 2019. 4. Senthilkumar and Sasikumar, "Principles of Marketing", Himalaya Publishing House, Mumbai, 2019. 5. William J Stanton, " Fundamentals of Marketing", Tata Mc Graw Hill Publishing Company, New Delhi, 2016. 		
Website Link	<ol style="list-style-type: none"> 1. Vidya-Mitra Portal: http://vidyamidra.inflibnet.ac.in/index.php/search 2. E-PG Pathshala: http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://onlinecourses.swayam2.ac.in/cec22_mg26/preview 		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC01	MARKETING MANAGEMENT	DSC THEORY - I	I	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	L	S	L	S	M	M	M	M
CO2	S	S	S	M	S	S	M	S	M	S
CO3	M	S	M	S	S	S	S	M	S	S
CO4	S	S	M	M	M	S	S	L	M	M
CO5	S	S	M	S	M	S	S	S	M	M
Level of Correlation between CO and PO					L-LOW		M-MEDIUM		S-STRONG	
Tutorial Schedule					1. Explain the Scope and Functions of Marketing Management. 2. Determine the Factors influencing Buying Behaviour 3. Design the Steps in New Product Development 4. Simplify the Recent trends in Online Marketing 5. Prepare the PPC model of Social Media Marketing.					
Teaching and Learning Methods					1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study					
Assessment Methods					CIA -25%					
					1. Unit Test					
					2. Internal Assessment Test I & II					
					3. Assignment (Online Assignment through Google Class Room)					
					4. Quiz (Conducted through Khoot App. & Google forms)					
					5. Seminar					
					ESE - 75%					
Designed By					Verified By			Approved By		
H. Rajam [H. RAJAMOHAIED]					G. Thegepandi			A. h. sany		



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC02	ACCOUNTING FOR MANAGERIAL DECISIONS	DSC THEORY - II	I	6	4	2	-	5
Objective	1. To understand the sound knowledge of concepts, methods and techniques of management Accounting. 2. To develop competence with management accounting usage in managerial decision making and control.							
Unit	Course Content						Knowledge Levels	Sessions
I	Management Accounting : Meaning - Scope - Objectives and Limitation - Distinction between Financial accounting and Management accounting - Cost accounting and Management accounting - Role of Management Accounting in Decision Making - Tools and Techniques - Functions and Duties of Management Accountant - Recent trends in Management Reporting.						K1	10
II	Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements. Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, and Leverage Ratios - Market test Ratios - Construction of Financial Statements from ratios.						K2 - K3	12
III	Fund Flow and Cash flow Analysis: Concept of Fund - Meaning of flow of fund - Objectives - Uses and Limitations of Fund Flow Statement- Current and Non - Current Accounts of Flow of Fund - Techniques and preparation of Fund Flow Statement. Cash Flow Statements (AS-3): Meaning - Difference between Fund flow Statement and Cash flow Statement - Uses and Limitations of Cash Flow Statement - Preparation of Cash Flow Statement as per AS - 3 - Direct and Indirect methods.						K3	15
IV	Budget and Budgetary control: Meaning of Budget - Budgetary Control - Objectives - Merits and Demerits of Budgetary Control - Essentials of good Budgetary Control - Use of Budget in Planning and Control - Types of Budget - Sales Budget - Production Budget - Cost of Production Budget - Materials Budget - Selling and Distribution Budget - Cash Budget - Flexible Budget- Zero Base Budgeting (ZBB) - Meaning -Advantages and its Limitations (Theory only). Standard Costing and Variance analysis: Meaning of Standard Cost - Applications of Standard Costing - Advantages and Limitations of Standard Costing - Establishment of Standard costing System - Variance analysis - Material Variance - Labour Variance - Overhead Variance.						K3	15

V	Marginal Costing : Definition of Marginal cost and Marginal Costing - Salient features - Advantages of Marginal Costing - Limitations - Break Even Analysis - Cost Volume - Profit Analysis - Applications of Marginal costing for Business Decision making - Profitable product mix - Acceptance or Rejection of Export offers - Make or buy - Addition or Elimination of a product line - Sell or Process further - Operate or shut down. Responsibility Accounting : Concept - Significance -Different Responsibility Centres - Divisional Performance Measurement - Financial and Non-Financial measures - Transfer pricing.	K3	8	
Course Outcome	CO1: Understand thoroughly the conceptual framework of Management Accounting.	K2		
	CO2: Interpret various financial statements for decision-making purpose and to interpret various ratios.	K3		
	CO3: Apply the knowledge in preparing Fund flow and Cash flow Statement.	K3		
	CO4: Analyze the budgetary control system as a tool of managerial Planning and Control and calculation of variances in respect of each element of cost and Sales.	K4		
	CO5: Describe the concept of Marginal costing techniques and also management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.	K1		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. R.K.Sharma and Shashi K.Gupta, "Management Accounting", Kalyani Publishers, New Delhi, 13th Edition, 2016. 2. S.N.Maheswari, "Principles of Management Accounting", Sultan Chand and Sons, New Delhi, 17th Revised edition, 2018. 3. M.Y.Khan & P.K. Jain, "Management Accounting", Tata McGraw Hill Education (India) Pvt. Ltd., New Delhi, 6th edition, 2015. 4. A.Murthy & S.Gurusamy, "Management Accounting", Vijay Nicole Imprints Pvt.Ltd., New Delhi, 1st Edition, 2013. 5. T.P.Ghosh, "Fundamentals of Management Accounting", Excel Books, New Delhi, 2015. 			
Reference Books	<ol style="list-style-type: none"> 1. H.Garrison, Ray and Eric W. Noreen., "Managerial Accounting", Tata McGraw Hill Education (India) Pvt. Ltd., New Delhi, 7th edition, 2015. 2. I.M.Pandey, "Principles of Management Accounting", Vikas Publishing House, New Delhi, 2016. 3. M.Revi Kishore, "Management Accounting", Taxman Publications Pvt.Ltd, New Delhi, 2014. 4. Kulshustia and Ramanathan, "Management Accounting", Sultan Chand & Sons, New Delhi, 2015. 5. S.P. Gupta and R.K. Sharma, "Management Accounting", Sahitya Bhawan Publications, Agra, 2017. 6. Man Mohan, Goyal S.N., "Principles of Management Accounting", Sahitya Bhawan Publications, Agra, 2015. 7. S.N. Maheswari, "Management Accounting and Financial Control", Sultan Chand & Sons, New Delhi, 2014. 			
Website Link	<ol style="list-style-type: none"> 1. http://vidyamitra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://swayam.gov.in/nd1_noc20_mg65/preview 4. https://swayam.gov.in/nd2_imb20_mg31/preview 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC02	ACCOUNTING FOR MANAGERIAL DECISIONS	DSC THEORY - II	I	6	4	2	-	5

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	M	S	L	M	S	M
CO2	M	S	L	S	S	S	M	L	S	S
CO3	L	M	L	S	M	S	M	M	S	M
CO4	L	M	M	S	M	S	M	M	M	S
CO5	M	S	M	M	S	S	S	M	L	S
Level of Correlation between CO and PO					L-LOW		M-MEDIUM		S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the role of Management accounting and decision making. 2. Determine the types and methods of Financial Analysis. 3. Compute the Current and Non-Current Accounts of Flow of Funds. 4. Simplify the applications of standard costing. 5. Determine the salient features of Marginal Costing.
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Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study
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Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
ESE - 75%	

Designed By	Verified By	Approved By
[S. SIVA KUMAR]	G. Thyagaraj	A. h. s...



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC03	FINANCIAL MANAGEMENT	DSC THEORY - III	I	6	4	2	-	4
Objective	1. To understand the concepts, tools and practices of financial management. 2. To analyze the decisions and processes of financial management in a business firm. 3. To discuss the applications of financial management in managerial decision making.							
Unit	Course Content						Knowledge Levels	Sessions
I	Financial Management: Meaning - Nature, Scope and Objectives of financial management - Profit Maximization - Wealth Maximization - Role and Functions of Financial Manager in a firm - Financial decisions - Relationship between Risk and Return - Concept of Time value of Money - Sources of finance: Short-term and Long-term financial sources.						K1	11
II	Capital Structure - Introduction - Importance - Optimal Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis - Factors Determining Capital Structure - Capitalization : Over and Under Capitalization - Merits and Demerits - Cost of Capital - Meaning - Significance - Computation of cost of capital - Cost of debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.						K2-K3	14
III	Leverages - Meaning and Significance - Operating, Financial and Combined leverages - EBIT and EPS analysis - Capital Budgeting - Meaning - Need - Importance - Traditional and Modern methods of capital budgeting - Return On Investment (ROI) - Payback period - Average Rate of Return (ARR) - Discounted Cash Flow (DCF) - Net Present Value (NPV) - Profitability Index - Internal Rate of Return (IRR).						K3	15
IV	Dividend Decisions: Meaning and Significance of dividend - Forms of Dividend - Determinants of dividend policy - Theories of Dividend - Irrelevance theory: MM's models - Relevance theory: Walter's model - Gordon's model.						K3	10
V	Working Capital: Meaning and Concept of working capital - Significance - Determinants and Computation of working capital - Receivable and Payable management - Treasury management - Estimation of working capital - Regulations of bank credit to Industry - Credit Monitoring and Assessment (CMA) formats. Expansion and Financial Restructuring: Mergers and Amalgamations -Corporate restructuring - reasons for merger - legal procedure for merger-benefits and cost of merger.						K4	10
Course Outcome	CO1: Recognize the select investment proposal based on risk, return relationship.						K1	
	CO2: Understand the Capital Structure and Cost of Capital for strategic financial decision Making.						K2	

	CO3: Apply and practice the leverages and Capital Budgeting.	K3		
	CO4: Analyze the effect of dividend on value of the firm.	K4		
	CO5: Interpret the working capital requirement of the firm and Financial Restructuring.	K3		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. Sharma R. K. Shashi K. Gupta, "Financial Management Theory and Practice", Kalyani Publishers, 8th Edition, 2014. 2. I. M. Pandey, "Financial Management", Vikas Publishing (Pvt.) Ltd., New Delhi, 11th Edition, 2015. 3. Prasanna Chandra, "Fundamentals of Financial Management", McGraw Hill Education (India) Pvt. Ltd., New Delhi, 6th Edition, 2014. 4. Khan M. Y & Jain P. K, "Financial Management", McGraw Hill Education (India) Pvt. Ltd., New Delhi, 7th Edition, 2015. 5. P. Periya samy, "Financial Management", McGraw Hill Education (India) Pvt. Ltd., New Delhi, 3rd Edition, 2011. 			
Reference Books	<ol style="list-style-type: none"> 1. Home, J.C. Van, "Financial Management and Policy". Prentice Hall of India, New Delhi, 2019. 2. Bhalla, V.K., "Financial Management and Policy", Anmol Publications, New Delhi, 2018. 3. Singh, J.K. "Financial Management- Text and Problems", DhanpatRai and Company, New Delhi, 2016. 4. R. P. Rastogi, "Fundamentals of Financial Management", Galgotia Publications, New Delhi, 2019. 5. Battacharya, Hrishikas, "Working Capital Management - Strategies and Techniques", Prentice Hall of India, New Delhi, 2018. 6. Srivastava.R.M, "Financial Management", Pragati Prakashan Publications, Meerut, 2018. 7. Viswanath.S.R, "Financial Management", Sage Publications, New Delhi, 2017. 8. Kulshestia.R.S., "Financial Management", Sahitya Bhawan Publications, Agra, 2016. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=RiAalxSm_Ek 2. https://www.youtube.com/watch?v=XxyvsB6sxDk 3. http://vidyamitra.inflibnet.ac.in/index.php/search 4. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

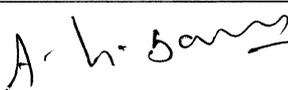
M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC03	FINANCIAL MANAGEMENT	DSC THEORY - III	I	6	4	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S	M	S	M	S	S
CO2	S	S	M	S	S	M	S	M	S	S
CO3	S	S	M	S	S	M	S	M	S	S
CO4	S	S	M	S	S	M	S	M	S	S
CO5	S	S	M	S	S	M	S	M	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the scope and objectives of Financial Management. 2. Compute the Cost of Capital. 3. Design traditional and Modern methods of capital Budgeting. 4. Determine the theories of Dividend. 5. Computation of Working Capital.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Self- Study
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
	ESE - 75%

Designed By	Verified By	Approved By
 [R. SENKOTUVEL]	 G. Thejapandi	 A. L. Sarav



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC04	MODERN BANKING	DSC THEORY - IV	I	6	6	-	-	4
Objective	1. To recollect the basic principles of Banking. 2. To develop a practical insight in banking operations. 3. To understand the Indian banking system and significant contribution of different types of banks for the growth of Indian economy. 4. To give an exposure to the students with the latest development in the banking field such as EFT,RTGS,NEFT,SWIFT etc.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to banking : Meaning - Definition - Origin and Development of banking - Customer of a bank - Structure of banking in India - Banks and Economic development - Functions of Commercial Banks (Conventional and Innovative functions) - Central bank - RBI - Functions -Methods of Credit Control.						K1	10
II	E-Banking : Centralized Online Real time Electronic banking (CORE) - Electronic Clearing Service (ECS) - Electronic Fund Transfer (EFT) - Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer(NEFT) - Society for Worldwide Interbank Financial Telecommunication (SWIFT) - E-cheque - Any Time Money - ATMs- Credit card - Debit card - Smart card - Internet banking - Mobile banking - Tele-banking - Financial inclusion - Recent initiatives in financial inclusion.						K2-K3	15
III	Retail Banking: Products and Services- Retail banking business and its composition - Housing loans - Vehicle loans - Personal loans - Educational loans - Computation of interest: Fixed rate and Floating rate - EMI- Value added services.						K2	10
IV	Asset Liability Management - Matching assets and with liabilities- bucket concept, mismatch between assets and liabilities- Principles for sound ALM- Guidelines of Central Bank - Recovery Management - Principles for sanctioning of loans - Margin requirements - Repayment systems- Management of NPAs - Standard, Substandard and Loss assets - Provisioning for NPAs - Ever greening of loans- Dealing with default.						K3	15
V	Bank Mergers and Acquisitions - Meaning - History - Motives - Advantages of Bank mergers - Emerging issues in Mergers and Acquisitions - Demonetization - Meaning - Advantages -Reasons behind demonetization-Effects of Demonetization- Problems faced from Demonetization.						K3	10
Course Outcome	CO1: Understand the provisions of Banking Regulation Act 1956 and Functioning of RBI.						K2	
	CO2: Identify the latest trends in E- Banking.						K1	

	CO3: Apply the knowledge in Retail Banking.	K3	
	CO4: Analyze the important aspects of Asset Liability Management and Recovery Management.	K4	
	CO5: Describe the Bank Mergers and Acquisitions and effects of Demonetization.	K2	
Learning Resources			
Text Books	<ol style="list-style-type: none"> 1. E.Gordon & K. Natrajan, "Banking Theory, Law and Practice", Himalaya Publishing House, Mumbai, 27th Revised edition, 2019. 2. K.P.M. Sundaram and P.N.Varshney, "Banking Law and Practice", Sultan Chand and Sons, New Delhi, 18th edition 2014. 3. K.C.Shekar, Lekshmy Shekar, "Banking theory and Practice" Vikas Publishing House Pvt.Ltd., 25th edition, 2017. 4. B.Santhanam, "Banking and Financial Systems", Margham Publications, Chennai, 2019. 5. S.N. Maheswari, "Banking Law and Practice" Kalyani Publications, New Delhi, 2018. 6. Dr. S. Guruswamy, Banking Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2018. 		
Reference Books	<ol style="list-style-type: none"> 1. S. Parameswaran, "Indian Banking", S. Chand and Co., New Delhi, 2018. 2. Dr. S.Gurusamy, "Financial Services", Tata McGraw-Hill Education India. New Delhi, 2016. 3. M. Radhaswami, "Practical Banking", Sultan Chand and Sons, New Delhi, 2018. 4. Ashish Parthasarthy, "Theory and Practice of Treasury and Risk Management in Banks", Taxmann Publications Pvt. Ltd., New Delhi. 2017. 5. Mundra S.S "Theory and Practice of Treasury and Risk Management in Banks", Taxmann Publications Pvt. Ltd., New Delhi, 2016. 		
Website Link	<ol style="list-style-type: none"> 1. http://vidyamitra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://www.npci.org.in/ 4. https://www.rbi.org.in/scripts/PaymentSystems_UM.aspx 5. https://www.youtube.com/watch?v=p4ijheEb2cg 		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCMC04	MODERN BANKING	DSC THEORY - IV	I	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	S	S	S	S	S
CO2	S	S	S	S	S	M	S	S	S	M
CO3	M	S	S	S	L	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	
Tutorial Schedule						1. Explain the Origin and development of Banking. 2. Design Centralized online real time electronic bank. 3. Explain the retail banking business and its composition. 4. Determine the principles for sanctioning loans. 5. Narrate the problems faced from Demonetization.				
Teaching and Learning Methods						1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study				
Assessment Methods						CIA -25%				
						1. Unit Test				
						2. Internal Assessment Test I & II				
						3. Assignment (Online Assignment through Google Class Room)				
						4. Quiz (Conducted through Khoot App. & Google forms)				
						5. Seminar				
ESE - 75%										

Designed By	Verified By	Approved By
S. Vejayaragan S. VISAYARAGAN	G. Thejapandi	A. h. sany



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC05	ADVANCED COST ACCOUNTING	DSC THEORY - V	2	6	4	2	-	5
Objective	Provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods.							
Unit	Course Content						Knowledge Levels	Sessions
I	Cost Accounting - Meaning and Definition- Objectives - Difference between Financial Accounting and Cost Accounting - Relationship between Management Accounting and Cost Accounting - Installation of an Ideal Costing System - Elements of Cost - Cost Concepts and Classifications - Preparation of Cost Sheet - Tenders and quotation.						K1	10
II	Material Cost Control - Meaning - Objectives - Essentials - Advantages - Fixation of various Stock levels - Reorder level - Maximum Level - Minimum Level - Average Stock Level - Danger Level - Economic Order Quantity (EOQ) - Perpetual Inventory System - Pricing of material issues - FIFO - LIFO - Simple Average - Weighted Average - Transfer Price Costing - Activity Based Costing.						K2-K3	12
III	Labour Cost Control - Computation and Control of labour Cost - Labour Turn over: Meaning - Causes - Effects - Measurement of Labour Turnover: Separation Method - Replacement Method - Flux Method - Over Time - Idle Time - Time rate and Piece rate System - Remuneration and incentives - Premium and Bonus Plan.						K3	12
IV	Overheads - Meaning and Classification of Overheads - Allocation and Apportionment of Overheads - Primary and Secondary distribution of overheads - Repeated distribution method Simultaneous equation method-Step ladder method - Absorption of Overheads: Methods of Absorption - Machine Hour Rate : Simple Machine Hour Rate - Comprehensive Machine Hour Rate - Reconciliation of Cost and Financial Profits.						K4	15
V	Job Costing - Batch Costing - Contract Costing: Meaning - Determination of profit or loss on Contracts - Cost plus contracts - Escalation Clause - Process Costing - Meaning - Definition - Area of application - Advantages and Disadvantages of Process costing - Process Losses: Normal Loss - Abnormal Loss - Abnormal Gain - Inter process profit - Equivalent Production - Service Costing: Transport Costing - Hospital Costing - Canteen Costing - Power House Costing - Cinema Costing.						K5	11

Course Outcome	CO1: Identify the Cost concepts and preparation of Cost sheet with Tenders and Quotations.	K1		
	CO2: Give the knowledge of Material Cost Control and Pricing of Material Issues.	K2		
	CO3: Apply the knowledge of Labour Cost Control and various incentive Schemes.	K3		
	CO4: Illustrate the apportionment and Re-apportionment of Overheads.	K4		
	CO5: Justify the Profit or loss in the Contract and process losses and Calculation of cost at service institutions.	K5		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. S.P.Jain, K.L. Narang, "Cost Accounting", Kalyani Publishers, New Delhi, 2013. 2. R.S.N.Pillai and V.Bagavathi, "Cost Accounting", Sultan Chand and Sons Publishers. 7th Edition 2014. 3. B.S.Kanna, I.M. Pandey, G.K. Ahuja, M.N.Arora, "Practical Costing", Sultan Chand & Sons. 2016. 4. T.S.Reddy and Dr.Y.Hari Prasad Reddy, "Cost Accounting", Margham Publications, Chennai- 600 017, Revised Edition, 2017. 5. Bhattacharya, "Principles and practices of Cost Accounting" PHI Publications, Third Edition, 2015. 6. S.P.Iyengar, "Cost Accounting", Sultan Chand & Sons, New Delhi, 2018. 			
	Reference Books	<ol style="list-style-type: none"> 1. A.Murthy and S. Gurusamy, "Cost Accounting", 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai, 2016. 2. P.C.Thulsian, "Practical Costing", Vikas Publishing House, New Delhi, 2015. 3. B.M. Nigam and Jain K, "Cost Accounting" PHI Publications, New Delhi, 2015. 4. N.K Prasad, "Advanced Cost Accounting", Book Syndicate Pvt. Ltd. Kolkata, 2016. 5. S.N Maheswari, "Cost and Management Accounting", Sultan Chand & Sons, New Delhi, 2017. 6. M.Y Khan and P.K Jain, "Advanced Cost Accounting", Tata McGraw Hill Publications, New Delhi, 2016. 7. M.N. Arora, "Principles and Practice of Cost Accounting" Vikas Publishing House, New Delhi, 2018. 		
Website Link		<ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=_z4-7xr6ur8 2. https://www.youtube.com/watch?v=00J2PIGiwJE 3. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 4. https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html 		
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC05	ADVANCED COST ACCOUNTING	DSC THEORY - V	2	6	4	2	-	5

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the relationship between Management and Cost Accounting. 2. Solve the LIFO & FIFO in your departmental store. 3. Determine the time rate and Piece rate system. 4. Prepare comprehensive Machine Hour Rate 5. Determine Profit or Loss on Contract
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
	ESE - 75%

Designed By	Verified By	Approved By
G. Thangapani	G. Thangapani	A. K. Sanyal



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	DSC THEORY - VI	2	4	4	-	-	4
Objective	Facilitating the student to understand Capital market instruments and to make analysis of Portfolio.							
Unit	Course Content						Knowledge Levels	Sessions
I	Investment - Introduction - Meaning - Nature - Scope of investment - importance of investment - factors influencing investment- investment media - features of an investment programme- Investment process - Difference between Investment, Speculation and Gambling. Risk and Return - Measurement of Risk and Return - Nature - Scope - Elements of Investment - Approaches to investment analysis - Securities - Types - Features.						K1	8
II	Stock exchange in India - Meaning - Functions - New issue market - BSE - NSE - SEBI and its role - Guidelines of SEBI - Listing, steps, legal provision - Non-listing - De-listing - Insider trading.						K2	11
III	Capital market instruments - Equity market- Debt market - Derivative markets - Exchange traded funds - Internet stock trading - Features - IPO on internet - e - IPO - Account Supported Blocked Amount (ASBA).						K3	11
IV	Fundamental Analysis - Economic - Industry and Company analysis - Sources of information for analysis - Technical Analysis - Types of charts - Dow Theory - Elliott wave theory - Odd-lot Theory - Breadth of Market - Relative Strength Analysis - Moving Average analysis - Efficient Market Hypothesis.						K4	8
V	Portfolio Analysis and Management - Portfolio risk and return - Diversification - Markowitz model - Sharpe model: Single index model - CAPM - Arbitrage pricing theory - Portfolio Revision: Needs and problems - Methods of revisions - Formula plan for revision - Constant rupee value - Constant ratio and Variable ratio plans.						K5	7
Course Outcome	CO1: List the availability of various investment avenues.						K1	
	CO2: Understand the working of stock trading.						K2	
	CO3: Apply the various capital market instruments and can choose the right investments.						K3	
	CO4: Analyze the performance of companies by using fundamental and technical analysis.						K4	
	CO5: Evaluate the various portfolios and acquire knowledge about Portfolio risk and return.						K5	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Preethi Singh, "Investment Management", Himalaya Publishing House, Mumbai, 18th revised Edition, 2016. 2. Punithavathi Pandiyan, "Portfolio Management", Vikas Publishing House (Pvt) Ltd, 2nd Edition 2013. 3. Kevin, "Portfolio Management", Prentice Hall Publications, New Delhi, 12th edition, 2014. 4. Bhalla, V.K., "Investment management" Sultan Chand & Sons Publications, 19th edition, 2018. 5. M. Renganathan, R. Madhumathi, "Security Analysis and Portfolio Management", Pearson Publications, Noida, New Delhi, 4th Edition, 2016. 6. Sudhindra Bhat, "Security analysis and Portfolio Management", Excel Books, New Delhi, 2018. 			
Reference Books	<ol style="list-style-type: none"> 1. MachiRaju, H.R., "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi. 2015. 2. Francis and Archer, "Portfolio Management", Prentice Hall of India, New Delhi, 2017. 3. Donald E. Fisher and Ronald J. Jordan, "Securities Analysis and Portfolio Management", Prentice Hall, New Delhi, 2018. 4. Gupta L.C., "Stock Exchange Trading in India", Society for Capital Market Research and Development, New Delhi. 2020. 5. Sourain. Harry, "Investment Management", Prentice Hall of India., New Delhi, 2016. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.tutorialspoint.com/analysis_of_investment_online_training/index.asp 2. https://www.youtube.com/watch?v=iyxoZZUULCQ 3. https://www.youtube.com/watch?v=kTnguOHZ9U4 4. https://nptel.ac.in/courses/110/105/110105035 5. https://nptel.ac.in/courses/110/105/110105036 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	DSC THEORY - VI	2	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	M	S	M	M	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	S	S	S	S	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the importance of investment. 2. Design the New issue market. 3. Simplify the activities of a debt market. 4. Explain the fundamental analysis. 5. Determine the portfolio risk and return.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
5. Seminar	
	ESE - 75%

Designed By	Verified By	Approved By
<i>[Signature]</i>	G. Thejapala	A. h. banna



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

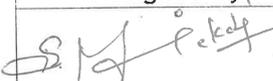
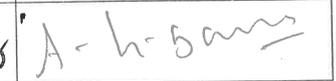
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC07	ADVANCED BUSINESS STATISTICS	DSC THEORY - VII	2	6	5	3	-	4
Objective	Provide basic conceptual knowledge on applications of statistics in business and Make the students to be ready for solving business problems using statistical operations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Computation of Statistics: Measures of Central Tendency -Dispersion and Relations - Excel and SPSS - Applications.						K1	12
II	Probability Distributions: Binomial, Poisson and normal distributions - Characteristics and simple problems.						K2-K3	11
III	Testing of Hypothesis - Standard Error and Sampling Distribution - Errors in Testing Hypothesis - Large Samples Test-Tests of Significance - Z test-Small Samples Test-'t' test-Paired t-test.						K3	12
IV	Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way - χ^2 Test and Goodness of fit - Yates Correction - Uses of χ^2 Test.						K4	15
V	Partial and Multiple Correlation and Regression (Simple problems).						K5	10
Course Outcome	CO1: Recall the basic statistics relating to central tendency and dispersion.						K1	
	CO2: Understand probability distributions.						K2	
	CO3: Apply the methods of testing hypothesis.						K3	
	CO4: Analyze the methods of testing hypothesis by large samples.						K4	
	CO5: Evaluate the multivariate analysis and multiple correlations and Regression.						K5	
Learning Resources								
Text Books	1. S.P.Gupta, "Statistical Methods" Sultan chand & sons, New Delhi, 2021. 2. P.Navaneetham, "Business Mathematics and Statistics" Kalyani Publishers, Luthiyana, 2019 3. R.S.N.Pillai & Bhagavathi, "Statistics", Himalaya Publishing House, Mumbai, 2020.							
Reference Books	1. D.C. Sancheti and V.K. Kapoor, "Statistics-Theory, Methods & Application" Sultan chand & sons, New Delhi, 2021. 2. Frederick E.Croxton and Dudley J. Cowden, "Applied General Statistics", Prentice hall publishers, New Delhi, 2020.							
Website Link	1. https://www.youtube.com/watch?v=BUE-XJEHp7g 2. https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s 3. https://www.youtube.com/watch?v=Dxcc6ycZ73M							
	L-Lecture	T-Tutorial		P-Practical				C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC07	ADVANCED BUSINESS STATISTICS	DSC THEORY - VII	2	6	5	1	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	L	S	M	L	M	S
CO2	L	L	M	S	L	S	M	L	M	S
CO3	L	L	M	S	M	L	S	S	M	S
CO4	L	L	S	L	M	L	L	S	M	S
CO5	S	S	L	S	S	M	M	M	M	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	1. Explain the uses of SPSS. 2. Solve the Probability theorems distribution. 3. Prepare a format for testing of hypothesis.
Teaching and Learning Methods	1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
5. Seminar	ESE - 75%

Designed By	Verified By	Approved By
		



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC08	E-COMMERCE	DSC THEORY - VIII	II	4	4	-	-	4
Objective	Get an in depth idea on Electronic Data Interchange and gain the knowledge on Internet, Growth of internet and its commercial uses.							
Unit	Course Content						Knowledge Levels	Sessions
I	Electronic Commerce: Electronic Commerce Frame work - The Anatomy of Electronic Commerce Applications - Electronic Equipment Consumer Applications - Electronic Commerce Organization Applications - Components of I-Way - Network Access Equipment.						K1	10
II	Architecture Framework for Electronic Commerce: World Wide Web as the Architecture -Consumer Oriented Applications - Mercantile Process Models - Mercantile Models from the Consumer's Perspective and Merchant's Perspective.						K2	9
III	Electronic Payment Systems: Types of Electronic Payment Systems - Digital Token based Electronic Payment Systems-Smart Card and Credit Card Based Electronic Payment Systems - Risk and Electronic Payment Systems - Designing Electronic Payment Systems.						K3	10
IV	Electronic Data Interchange: EDI Applications in Business - EDI: Legal, Security and Privacy issues of EDI and Electronic Commerce - Standardization and EDI - EDI Software Implementation.						K4	8
V	Internet and World Wide Web: Origin of the Internet - New uses for the Internet -Commercial use of the Internet-Growth of the Internet - Advertising on the Internet.						K5	8
Course Outcome	CO1: Outline the mercantile and consumer process models.						K1	
	CO2: Understand the consumers and merchant's perspective on e-Commerce and getting an idea on Electronic Data Interchange						K2	
	CO3: Applying the knowledge in E-Commerce						K3	
	CO4: Analyzing Electronic Data Interchange.						K4	
	CO5: Relate the concept of Commercial Growth of the Internet.						K5	

Learning Resources

Text Books	1. Kalakota and Whinston, "Frontiers of Electronic Commerce", Pearson Education, 2020. 2. Gray P.Scheider, "Fourth Annual Edition Electronic Commerce", Thomson Course Technology, 2018.			
Reference Books	1. Kamalesh K. Baja, Debjani Nag, "E-Commerce-The Cutting Edge of Business", TMH Publications, 2015. 2. Agarwala, K.N, Deeksha Agarwala, "Business on the Net: What's and How's of E- Commerce;" Macmillan, New Delhi. 2015. 3. Parag Diwan, Sunil Sharma, "Electronic Commerce: A Manager's Guide to E-Business", Excel Books, 2015.			
Website Link	1 https://www.garykessler.net/library/crypto.html 2 https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf 3 https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.pdf 4. Tutorials point : https://www.tutorialspoint.com/e_commerce			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMC08	E-COMMERCE	DSC THEORY - VIII	II	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	S	M	M	S	M	L	S	S
CO2	L	M	S	S	M	S	M	M	S	S
CO3	L	M	S	S	S	S	S	S	S	S
CO4	L	S	M	S	S	S	M	S	S	S
CO5	L	S	M	S	S	S	M	S	S	S
Level of Correlation between CO and PO				L-LOW			M-MEDIUM		S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the Anatomy of Electronic Commerce Applications. 2. Determine the Mercantile process Models. 3. Explain the types of Electronic payment System. 4. Simplify the EDI Applications In Business. 5. Prepare an Advertisement copy in Advertising on the Internet. 	
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 	
Assessment Methods	<p align="center">CIA -25%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class Room) 4. Quiz (Conducted through Khoot App. & Google forms) 5. Seminar <p align="center">ESE - 75%</p>	
Designed By	Verified By	Approved By
<i>M. KRISHNA MOORTHY</i>	<i>H. K. Srinivas</i>	<i>A. L. Sanyal</i>



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC09	RESEARCH METHODOLOGY	DSC THEORY - IX	III	6	6	-	-	4
Objective	1. To recall the plan and execute research studies in business. 2. To understand the process and techniques of conducting research. 3. To identify research problems, collect and analyze data and present results. 4. To apply analytical skills to enhance business decision making in real life situations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Research: Introduction - Meaning- Definition - Objectives - Meaning of Business Research - Types of Research - Criteria of good research - Research process - Research problem: Meaning - Definition - Sources - Selection and formulation of Research problem - Research Design: Components of the Research Design.						K1	10
II	Sampling Design: Census and Sample survey - Sampling frame - Steps in Sampling - Sampling Technique: Random and Non - Random Sampling - Size of the Sample - Sampling Errors: Sampling and Non - Sampling Errors - Measures to reduce sampling errors.						K2-K3	12
III	Collection of Data - Collection of Primary data - Methods of Data Collection : Observation - Field Survey - Questionnaire - Preparation of Questionnaire - Interview Schedule - Process of Interviewing - Collection of Secondary data - Sources of Secondary data - Pilot study and Pre - testing.						K3	12
IV	Analysis and Interpretation of data - Hypothesis - Characteristics of a good Hypothesis - Formulation and testing of Hypothesis - Methods of testing hypothesis: Parametric and Non - Parametric -T-test - F-Test - Chi- Square Test - Z-Test - Mann-Whitney U Test - Tools of Analysis : Descriptive Analysis - Inferential analysis - Applications of SPSS and E-Views - Interpretation of data.						K4	15
V	Report Writing: Meaning - Significance of Report Writing - Steps in drafting a Research Report- Types of Report: Technical Report - Popular Report - Qualities of Good Research Report - Footnotes - Bibliography - Quality Checking - Plagiarism.						K5	11
Course Outcome	CO1: Understand the formulation of research problems.						K2	
	CO2: Analyze the sampling and its techniques.						K4	
	CO3: Apply the knowledge in data collection and its different methods.						K3	
	CO4: Identify various tools and its application for data analysis.						K1	
	CO5: Outline skill in presenting reports keeping the standard structure.						K1	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. C.R. Kothari, "Research Methodology Methods and Technique", New Age International, 3rd Edition Publications, New Delhi, Reprint, 2014. 2. S.P. Gupta, "Statistical Methods", Sultan Chand & Sons Publications, New Delhi, 44th Edition, 2014. 3. O.R. Krishnasamy & Ranganathan, "Research Methodology", Himalaya Publishing House, Mumbai, 2014. 4. Saravanavel, " Research Methodology", Kitab Mahal Publications, New Delhi, 16th edition, 2013. 5. Bill Taylor, GauthamSingha, Tapozg hoshal, "Research Methodology", PHI Learning Pvt. Ltd, New Delhi, 2014. 6. J.K.Sahdeva, "Business Research Methodology, Himalaya Publishing House, Mumbai, Second Revised Edition, 2011. 			
Reference Books	<ol style="list-style-type: none"> 1. K.C. Achalpathi, "Readings in Research Methodology in Commerce and Business Management", Himalaya Publishing House, Mumbai, 2016. 2. S. Kevin, "Research Methodology for Social Sciences", Ane Publishing house, New Delhi, 2018. 3. B.C.Tandon, "Research Methodology in Social Sciences", Chaithanya Publishing House, NewDelhi, 2016. 4. F. L.Whitney, "Elements of Research", Prentice Hall of India Pvt.Ltd, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. https://nptel.ac.in/courses/121/106/121106007/ 2. https://youtu.be/lvk0SDrD4DM 3. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 4. http://vidyamidra.inflibnet.ac.in/index.php/search 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC09	RESEARCH METHODOLOGY	DSC THEORY - IX	III	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	S	S	L	M	S
CO2	M	M	S	M	M	M	L	S	M	S
CO3	L	S	S	L	L	S	L	M	L	S
CO4	S	S	S	L	S	M	L	S	M	S
CO5	S	S	S	L	S	S	L	S	M	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the components of a Research Design. 2. Explain the steps in Random and Non-Random Sampling. 3. Simplify the process of collection of Primary and Secondary Data. 4. Design a good method of Testing Hypothesis (Parametric and Non-Parametric) 5. Prepare a Good research report.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
	ESE - 75%

Designed By	Verified By	Approved By
<i>S. Selvi</i> Dr. S. SELVI	<i>G. Thejapandi</i> G. Thejapandi	<i>A. V. Suresh</i> A. V. Suresh



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC10	ADVANCED CORPORATE ACCOUNTING	DSC THEORY - X	III	6	5	1	-	5
Objective	1. To understand the corporate accounting suitable to the corporate sector. 2. To analyze the accounting methods formatted from inception to liquidation and to have Knowledge about Amalgamation, Absorption and Reconstruction. 3. To outline the foundation for drafting accounts for special corporate bodies such as Banking, Insurance Companies and Holding Companies.							
Unit	Course Content						Knowledge Levels	Sessions
I	Amalgamation, Absorption and External Reconstruction (AS-14) - Meaning- Purchase Consideration -Types of Amalgamation - Methods of Accounting for Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase - Internal Reconstruction - Meaning - Reorganization of share capital - consolidation and sub- division of share capital - Post reconstruction Balance Sheet.						K1 - K3	15
II	Final Accounts of Companies - Preparation of Statement of Profit and Loss and Balance Sheet (New Format) - Liquidation of Companies - Order of payments - Preferential Creditors - Liquidator's remuneration - Statement of Affairs and Deficiency a/c - Liquidator's Final Statement of Accounts.						K3	15
III	Holding Company Accounts: Capital Profit - Revenue Profit - Cost of Control - Minority Interest- Elimination of Common Transactions - Unrealized Profit - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Intercompany Investment is Excluded)						K4	12
IV	Accounts of Banking Companies: Meaning of banking- Slip system of ledger posting - Non-Performing Assets - Classification - Provisions for NPA - Rebate on Bills Discounted - Interest on doubtful debts - Preparation of Profit and Loss Account and Balance Sheet (New Format).						K3	9
V	Accounts of Insurance Companies: Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Correct Life Assurance fund - Revenue Account - Valuation Balance Sheet - Profit and Loss Account - Balance Sheet (New Format) - General Insurance: Fire Insurance and Marine Insurance - Revenue Account - Profit and Loss Account - Balance Sheet (New Format).						K3	9
Course Outcome	CO1: Understand the accounting of Amalgamation, Absorption and External and Internal Reconstruction.						K2	
	CO2: Apply the knowledge for preparation of Final Accounts of Companies and liquidation of Companies.						K3	
	CO3: Analyze the consolidated balance sheet of Holding Company.						K4	

	CO4: Identify the preparation of Banking company accounts as per New Regulations.	K1	
	CO5: Discuss the preparation of Insurance company accounts as per New Regulations.	K2	
Learning Resources			
Text Books	<ol style="list-style-type: none"> 1. S.P.Jain and K.L.Narang, "Advanced Accounting", Kalyani Publications, 16th Revised Edition, Reprint, 2018. 2. R.L.Gupta and M.Radhasamy, "Advanced Accounts", Sulthan & Chand Publications, 16th Edition Reprint, 2018. 3. Dr. M.A. Arulanandam and Dr. K.S. Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 32nd Edition, 2018. 4. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 6th Edition Reprint, 2018. 5. M.Palaniyappan, "Corporate Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2017. 		
Reference Books	<ol style="list-style-type: none"> 1. S.N.Maheswari and S.K.Maheswari "Corporate Accounting", Vikas Publishing House, New Delhi, 2018. 2. R.S.N. Pillai and V.K. Bhagavathi and S.Uma, "Fundamentals of Advanced Accounting", Sultan Chand & Co. Ltd., New Delhi, 2018. 3. M.C. Shukla, T.S.Grewal and S.C.Gupta, "Advanced Accounts", S.Chand & Co. Ltd., New Delhi, 2018. 4. K.R. Paul., "Accountancy", New Central Book Agency Pvt. Ltd., Kolkata, 2019. 5. A. Mukherjee and M. Hanif, "Corporate Accounting", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2019. 6. Nirmal Gupta and Chhavi Sharma, "Corporate Accounting Theory and Practice", Ane Books India, New Delhi, 2018. 		
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala/index.php/search 3. You Tube: http://you tube/index.php/search 4. https://www.youtube.com/watch?v=kzlBCe5MATk 5. https://www.youtube.com/watch?v=NC7BGIWzAUK 		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC10	ADVANCED CORPORATE ACCOUNTING	DSC THEORY - X	III	6	5	1	-	5

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	M	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	
Tutorial Schedule				<ol style="list-style-type: none"> Determine the process of Amalgamation in the nature of Merge of Private and Public Ltd. Company Prepare the Final Accounts for Moon Star Ltd. Company Design the format in setting the Holding Company Determine the Evaluations & Performance of Banking Companies in wake of increasing Non-Performing Assets for Banking Companies. Simplify the procedure for the preparation of Profit and Loss A/C and Balance sheet of Life Insurance & General Insurance Companies 						
Teaching and Learning Methods				<ol style="list-style-type: none"> Chalk and Talk Content beyond syllabus (PPT, you tube / NPTEL video) Assignment plan (Individual assignment) Think-Pair-Share For corners Four papers Sketch noting Flipped class room Visible quiz Self- Study 						
Assessment Methods				<p align="center">CIA - 25%</p> <ol style="list-style-type: none"> Unit Test Internal Assessment Test I & II Assignment (Online Assignment through Google Class Room) Quiz (Conducted through Khoot App. & Google forms) Seminar <p align="center">ESE - 75%</p>						

Designed By	Verified By	Approved By
G. Thanigapandi (Dr. G. THANIGAPANDI)	G. Thanigapandi	A. h. Sany



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC11	DIRECT TAXES	DSC THEORY - XI	III	6	4	2	-	4
Objective	1.To understand the provisions of Income Tax for computing Total Income and Tax liability of Various persons. 2. To analyze the procedure of Income Tax Assessment. 3. To discuss the law pertaining to levy of income tax in India. 4. To give knowledge of provisions pertaining to income tax procedures with a view to equip Students with effective tax management skills.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Income Tax Act 1961 - Definitions - Residential Status - Scope of Total Income - Exempted Incomes U/S 10.						K1	10
II	Computation of Salary Income - Basic items - Allowances - perquisites - Special items -Deductions - Calculation of house property income - Annual value - Deductions - Exempted House property incomes.						K2-K3	12
III	Income from business - Expenses allowed - Expenses disallowed - Computation of professional income - Calculation of capital gain - meaning - types - Exempted capital gain.						K3	12
IV	Computation of income from other sources - incomes chargeable under other source -Deductions from other source income - set off and carry forward of losses.						K4	14
V	Deductions from gross total income - Clubbing of income - Income Tax Authorities -Assessment of individual - Rates of Income Tax.						K5	12
Course Outcome	CO1: Understand the basic concepts in the law of income tax and Determine the residential status of different persons.						K2	
	CO2: Analyze the income under the head 'Salaries'						K4	
	CO3: Understand income under the head 'Profits and Gains of Business or Profession' and 'Capital gains'.						K2	
	CO4: Identify the knowledge on Income from other sources.						K1	
	CO5: Evaluate the deductions from Gross total income.						K5	
Learning Resources								
Text Books	1. V.P Gaur & D.B Narang, "Income Tax Law & Practice", Kalyani Publishers, Punjab -141008, * Relevant Assessment Year. 2. Dr.H.C.Mehrotra & Dr. S.P. Goyal, "Direct Taxes Law & Practice", Sahitya Bhawan, Publications, Agra.* Relevant Assessment Year. 3. Vinod Singnia, "Income tax law and practice" Taxman Publications, New Delhi, * Relevant AssessmentYear. 4. Dr.Bhagavathi Prasad, "Direct Taxes Law & Practice", Vishwa Publication, New Delhi * Relevant Assessment Year. 5. Dr.Sha," Income tax law and practice", Himalaya Publishing House Pvt.Ltd., Mumbai, * Relevant Assessment Year.							

Reference Books	1. Mahesh Chandra, Goyal S P and Shukla D C, "Income Tax -Law and Practice", Pragati Publications, New Delhi* Relevant Assessment Year. 2. B.B. Lal, Varshisht. N, "Direct Taxes", Pearson Education, New Delhi, *Relevant Assessment Year. 3. Dinakar Pagare, "Law and Practice of Income Tax", Sultan Chand and Sons, New Delhi, *Relevant Assessment Year.			
Website Link	1. http://vidyamidra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC11	DIRECT TAXES	DSC THEORY - XI	III	6	4	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S	S	S	M	S	S
CO2	S	S	S	M	S	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	S	S	S	S	S	M	M	M	M
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	
Tutorial Schedule				1. Determine the rule and regulations followed to find out the Residential status of an Individual. 2. Compute the provisions for special items under the head Salary. 3. Explain the Exemptions of Capital Gain. 4. Explain the Provisions to be followed under Set-off and Carry Forward of Losses. 5. Prepare the tax return statement of your father's Income.						
Teaching and Learning Methods				1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study						
Assessment Methods				CIA -25%						
				1. Unit Test						
				2. Internal Assessment Test I & II						
				3. Assignment (Online Assignment through Google Class Room)						
				4. Quiz (Conducted through Khoot App. & Google forms)						
				5. Seminar						
				ESE - 75%						

Designed By	Verified By	Approved By
<i>[Signature]</i> S. DIVAKUMARI	<i>[Signature]</i> G. Thejapal	<i>[Signature]</i> A. h. s



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC12	PERSONNEL MANAGEMENT	DSC THEORY - XII	III	6	6	-	-	4
Objective	1. To remember the various facets of managing people in the organizations from the stage of acquisition to development and retention. 2. To create an understanding of various policies and practices of Personnel management.							
Unit	Course Content						Knowledge Levels	Sessions
I	Personnel Management - Introduction - Meaning - Nature - Scope - Objectives- Functions of Personnel Department - Role of Personnel manager - Organization of personnel department - Personnel Policies and Procedures.						K1	10
II	Manpower planning and forecasting - Job analysis - Process of Job analysis - Job specification - Job description - Job rotation - Job enrichment - Sources of Recruitment and Selection - Types of tests and interviews - Common mistakes in Interview process. Training of employees: Meaning - Definition - Need for training - Objectives of Training - Approaches -Methods of training - Training environment - Areas of training evaluation - Role specific and competency based training.						K2-K3	14
III	Performance appraisal - Meaning - Nature - Need of Performance Appraisal - Process - Methods of Performance Appraisal - Essentials of an effective Performance Appraisal and its indicators - MBO Approach - Feedback and Counseling - Job changes - Transfers and Promotions - Personnel audit.						K5	12
IV	Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for disciplinary action - Essentials of a good discipline system - Grievance : Meaning - Characteristics of Grievances - Causes of Grievances - Methods of knowing Grievances - Grievance redressal procedure.						K4	12
V	Compensation Management and Industrial Relations: Incentive system - Labour welfare and Social Security - Safety, health and Security - Retirement benefits to employees - Industrial Relations - Trade unionism - Collective bargaining and Workers participation in Management.						K4	12
Course Outcome	CO1: Identify the basic nature and scope of Personnel Department.						K1	
	CO2: Analyze the practice of Recruitment, Selection and Training of Employees.						K4	
	CO3: Understand the importance of performance appraisal system in enhancing employee performance.						K2	
	CO4: Interpret the procedure for Disciplinary action and Grievance redressal.						K2	
	CO5: Discuss the compensation analysis and design compensation schemes those are cost effective, that increase productivity of the workforce.						K2	

Learning Resources			
Text Books	1. L.M.Prasad, "Human Resource Management", Sulthan Chand & Sons, 3rd edition 2010, Reprint 2014. 2. C.B.Gupta, "Human Resource Management", Sulthan Chand & Sons, 15th Edition, 2014. 3. C.B.Memoria, S.V.Gankar, "Personnel Management", Himalaya Publishing, New Delhi, 30th Edition, 2014. 4. P.C.Tirupathi, "Personnel Management & Industrial Relations", Sultan Chand & Sons, 20th Edition, 2013. 5. P. G. Aquias "Human Resource Management Principles and Practice", Vikas Publishing House, Pvt. Ltd., 2006.		
Reference Books	1. D.A. Decenzo, & S.P. Robbins, "Fundamentals of Human Resource Management", Wiley Publications, New Delhi, 2011. 2. G. Dessler, "Human Resource Management" Pearson Publications, New Delhi, 2017. 3. M. Muller-Camen, R. Croucher, & S. Leigh, "Human Resource Management: A Case Study Approach", Viva Books, Mumbai, 2017. 4. B. Pattanayak, "Human Resource Management", Prentice Hall of India, New Delhi, 2018. 5. V. Rao, "Human Resource Management: Text and Cases", Excel Books Pvt.Ltd. New Delhi. 2018. 6. S. Rastogi, "Management of Human Resources", Sun India Pvt.Ltd. New Delhi, 2018.		
Website Link	1. https://www.peoplehum.com/glossary/hr-theories 2. https://core.ac.uk/download/pdf/188065371.pdf 3. https://www.indeed.com/career-advice/career-development/types-of-management-theories 4. https://www.youtube.com/watch?v=8Hrd-dkNi-M		
	L-Lecture	T-Tutorial	C-Credit



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC12	Personnel Management	DSC THEORY - XII	II	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	L	M	S	S	S	M	M	S
CO2	M	L	S	M	S	M	M	S	M	M
CO3	S	L	M	L	S	L	S	S	L	L
CO4	M	L	S	M	S	S	S	S	L	S
CO5	S	L	S	M	S	S	S	S	L	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Explain the Role of Personal Management
2. Design few methods of Training for New Employees
3. Determine the need of Performance Appraisal
4. Simplify the Methods of Knowing Grievances
5. Prepare a Suitable Incentive System for Labour Welfare and Social Securities

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Think-Pair-Share
5. For corners Four papers
6. Sketch noting
7. Flipped class room
8. Visible quiz
9. Self- Study

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Khoot App. & Google forms)

5. Seminar

ESE - 75%

Designed By

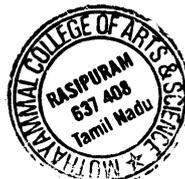
R. Vijayarangan
[R. VIJAYARANGAN]

Verified By

G. Thyagaraj
G. Thyagaraj

Approved By

A. h. Gurusamy
A. h. Gurusamy



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC13	BUSINESS ENVIRONMENT	DSC THEORY - XIII	III	6	6	-	-	4
Objective	1. To create a basic awareness about the business environment and the role of business in Economic Development. 2. To understand the knowledge of new trends in business and its developments. 3. To analyze the global perspective on issues related to business.							
Unit	Course Content						Knowledge Levels	Sessions
I	Business Environment: Introduction - Meaning - Definition - Concept - Significance - Types of Environment: External and Internal - Inter - Relationship between Economic and Non-economic environment-Impact of environment on business and Strategic Decisions - Culture and Business.						K1	12
II	Industrial Policies and Regulations - New Industrial Policy 2013 - Public Private Partnership - Technological Environment - Factors Governing Technological Environment - Intellectual Property Rights - Political Environment - Functions of state - Classification - Constitutional Environment.						K2 - K3	12
III	Legal Environment: Competition Act 2002 - Social Responsibility of business - Models - Factors - Different sectors - Corporate Governance: Reasons for growing demand - Importance - Prerequisites - Regulatory and voluntary actions.						K4	12
IV	Privatization and Disinvestments -Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India - Globalization - Meaning and Dimensions - Features of Current Globalization - Essential Conditions - Globalization of Indian business.						K4	12
V	Foreign Direct Investment - Concept - Advantages - Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNC's - MNC in India - GATT - objectives - Uruguay round - GATS - TRIPS - TRIMS - WTO - Functions - UNCTAD - Its Basic principles and Major Achievements - World Bank and IMF- Role of IMF.						K4	12
Course Outcome	CO1: Understand the various Business environment concepts and its impact on environment of Business and Strategic Decisions.						K2	
	CO2: Analyze the Industrial Policies and Regulations and its impact on business decisions.						K4	
	CO3: Develop the students to adapt themselves to the legal Environment changes.						K6	
	CO4: Identify the changes due to Privatization and Globalization						K1	
	CO5: Understand the roles played by various International Economic Organizations such as the WTO, UNCTAD, IMF and World Bank.						K2	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Dr. C.B. Gupta “Business Environment”, Sultan Chand & Sons, New Delhi, 8th Edition, 2014 2. Francis Cherunilam “Business Environment” , Himalaya Publishing House, Mumbai, 2013 3. K. Aswathappa, “Essentials of Business Environment”, Millennium edition, 2006, Himalaya Publishing House, Mumbai, 2018. 4. Chidambaram & Alagappan.V, “Business Environment”, Vikas Publishing House Pvt. Ltd, New Delhi, 2011. 5. B.E. Justin Paul, “Business Environment - Text and cases” , Tata Mc Graw Hill Education (India) Pvt ltd, New Delhi, 3rd Edition reprint, 2013. 			
Reference Books	<ol style="list-style-type: none"> 1. Keith Davis and William Frederic. C, “Business and Society: Management, Public policy, Ethics, International student Edition” Tata Mc Graw Hill Education (India) Pvt ltd, New Delhi , 3rd Edition reprint, 2013. 2. S.K.Misra & V.K.Puri, “Economic Environment of Business”, Himalaya Publishing House, 2010. 3. Khanna & Gupta, “World Resources and Trade”, Prentice Hall India Pvt. Ltd. New Delhi, 2011. 4. Motiwal & Awasthi, “International Trade - Law & Practice”, Himalaya Publishing House, 2009. 5. Sundaram & Black, “The International Business Environment”, Prentice Hall India Pvt. Ltd. New Delhi, 2011. 			
Website Link	<ol style="list-style-type: none"> 1. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNTA== 2. https://www.youtube.com/watch?v=CR8drfEXcVc 3. https://www.dei.ac.in/dei/files/NAAC/4.2.7%20eContent%20developed%20at%20DEI%20by%20teachers.pdf 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMC13	Business Environment	DSC THEORY - XIII	III	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	S	S	M	S	S
CO2	M	M	S	M	M	S	S	S	S	M
CO3	L	S	S	L	L	S	S	S	S	S
CO4	S	S	S	L	S	S	S	M	S	S
CO5	S	S	S	L	S	S	M	M	M	M

Level of Correlation
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Explain the impact of Environment in Business.
2. Determine the factors governing technological environment in the wake of new Industrial policy 2013.
3. Determine the importance of Legal environment in business.
4. Explain the benefits and ways of Privatization and Dis-investment of public sector companies in India.
5. Explain the simplified process towards foreign direct investment by Government of India.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Think-Pair-Share
5. For corners Four papers
6. Sketch noting
7. Flipped class room
8. Visible quiz
9. Self- Study

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Khoot App. & Google forms)

5. Seminar

ESE - 75%

Designed By

Verified By

Approved By

V. Jeyaraj
(Dsr.V. KANNAGU)

G. Thyagaraj

A. K. Suresh



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMIS1	INTERNSHIP TRAINING	INTERNSHIP	III	-	-	-	-	2
Objective	Give an optimum exposure on the practical aspects of Commerce in Industries.							
Guidelines for Internship Training Programme:-							Knowledge Levels	Sessions
<p>1. Duration of the internship training is 15 days during the Vacation which falls at the end of the 2nd Semester.</p> <p>2. The departments concerned will prepare on exhaustive panel of Institutions, Industries and practitioners.</p> <p>3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.</p> <p>4. The students hereafter will be called Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the Section in-charge.</p> <p>5. The departments should prepare an outline of the job to be done, Sections in which they have to be attached both in the office as well as in the field.</p> <p>6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.</p> <p>7. The trainees have to obtain a certificate on successful completion of the internship from the Chief Executive of the organization.</p> <p>8. A Staff member of a Department (Guide) will be monitoring the performance of the Candidate.</p> <p>9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.</p> <p>10. Report writing manual and format should be prepared by the respective departments from the following manner:</p> <ol style="list-style-type: none"> 1. Front page 2. Certificate 3. Certificate provided by Industry 4. Acknowledgement 5. Index: *S. No. *Contents *Page No 6. Abstract: <ul style="list-style-type: none"> ▪ Organization Information ▪ Programs and opportunities ▪ Methodologies ▪ Key parts of the report ▪ Benefits of the company/Institution through our report 7. Objectives 8. Work Diary 9. Conclusion <p>11. All model forms are to be attached wherever it is necessary.</p> <p>12. Report evaluation: External Viva-Voce examination will be conducted and the maximum mark is 100.</p> <p>13. Report should be properly submitted in the beginning of the 3rd Semester.</p>							K4	-

Course Outcome	CO 1: Define how the internship placement site fits into their broader Career field.	K1		
	CO 2: Understand the nature and function of the organization in which the Internship experience takes place.	K2		
	CO 3: Apply appropriate workplace behaviors in a professional setting.	K3		
	CO 4: Illustrate the content knowledge appropriate to job assignment.	K4		
	CO 5: Evaluate the internship experience in terms of their Personal, Educational and Career needs.	K5		
Learning Resources				
Website Link	-			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

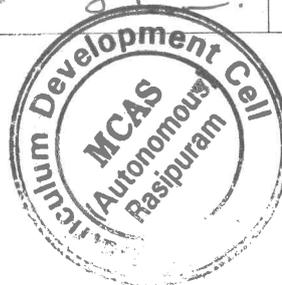
M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3PCMIS1	INTERNSHIP TRAINING	INTERNSHIP	III	-	-	-	-	3

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	L	M	S	S	S
CO2	M	M	M	S	L	M	S	S	S	S
CO3	S	S	S	S	L	S	S	S	M	M
CO4	S	S	S	M	L	S	S	S	M	M
CO5	M	M	M	S	L	M	M	S	L	S
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG	

Tutorial Schedule	-
Teaching and Learning Methods	-
Assessment Methods	CIA - 100%
	1. Work Diary - 25% 2. Training Report and Viva-Voce - 75%.

Designed By	Verified By	Approved By
<i>S. Pillai</i>	<i>G. Thangavelu</i>	<i>A. L. Suresh</i>



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC14	GOODS AND SERVICES TAX (GST)	DSC THEORY - XIV	IV	6	4	2	-	4
Objective	Understand the fundamentals of GST and its application in the business.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Goods and Services Tax: Introduction - Direct tax and Indirect tax - Meaning - Stages of Evolution of Goods and Services Tax- Subsuming of taxes- Constitutional background - Structure of GST - CGST - SGST - UTGST - IGST - Benefits of implementing GST- GSTN : Structure - Features and Functions - HSN Code - SAC code- GST council and its Structure - Powers and Functions of GST Council.						K1	11
II	Levy and Collection of Tax and Time and Place of supply: Levy and Collection of Tax - Rates of GST- Scope of Supply - Composite and Mixed Supplies - E-commerce under GST regime - Liability to pay tax- Reverse Charge Mechanism and Composition scheme - Time of supply of goods- Place of supply - Cascading Effect of Taxation - Collection of Tax- Tax Invoice - Credit Notes - Tax Invoice - Debit Notes - Bill of Supply - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger.						K2 - K3	14
III	Registration and payment of Tax : Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration Procedure for Registration - GSTIN and its structure - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Returns - Furnishing details of Supplies - Payment of Tax - Interest- Penalty - Tax Deducted at Source - Collection of Tax at Source - Refunds - Provisions relating to Tax invoice Proforma and Procedure for preparing (Practical Problems).						K3	11
IV	Assessment and Audit: Assessment - Meaning- Types of Assessment - Self Assessment - Provisional Assessment - Scrutiny Assessment - Summary Assessment - Best Judgment Assessment - Assessment of Non filers - Assessment of Unregistered Persons - Audit - Search and Seizure - Inspection of Goods in Movement - Power of Authorities - Demands and Recovery- Fraud and Suppression of facts- Liabilities- Provisional Attachment.						K4-K5	14
V	Appeals: Appellate Authorities - Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the Appellate Authority / Tribunal - Revision by Commissioner (CGST/SGST) - Appeal to High Court - Supreme Court - Offences and Penalties.						K5	10

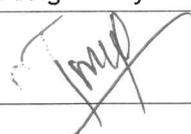
Course Outcome	CO1: Identify the Structure of GST and Powers and Functions of GST Council.	K1		
	CO2: Understand the Levy and Collection of Tax and Time and Place of Supply.	K2		
	CO3: Apply the procedure for registration and Provisions relating to Tax invoice Proforma.	K3		
	CO4: Classify the Types of Assessment and Audit.	K4		
	CO5: Determine the powers of Appellate Authorities and Offences and Penalties.	K5		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. H.C Mehrotra, "Indirect Taxes", Sahitya Bhavan Publications, New Delhi, 2018. 2. Vinod K Singania, "Indirect Taxes", Taxmann's Publications, New Delhi, 2018. 3. Rakesh Kumar, "Goods and Services Tax", Diamond Pocket Books Pvt Ltd, 2019. 4. Koolwal, Ashish & Ritu, "Goods and Services Tax", Commercial Law Publisher (India) Pvt. Ltd, 2017. 5. Patel, Chaudhary, "Indirect Taxes", Chaudhary Publication, Jaipur, 2019. 			
Reference Books	<ol style="list-style-type: none"> 1. V.S. Datey, "Indirect Taxation", Taxmann's Publications, New Delhi, 2019. 2. S.S.Gupta, Vastu and Sevakar, "Goods and Services Tax" Taxmann Publications, New Delhi, 2017. 3. S.S. Gupta, "GST- How to meet your obligations", Taxmann Publications, New Delhi, 2017. 4. The Central Goods and Services Tax, 2017. 5. The Integrated Goods and Services Tax, 2017. 			
Website Link	<ol style="list-style-type: none"> 1. https://gstcouncil.gov.in/brief-history-gst 2. https://www.bankbazaar.com/tax/gst.html 3. https://cbic-gst.gov.in/gst-goods-services-rates.html 4. https://www.youtube.com/watch?v=-6FCTIL-Y5M 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC14	GOODS AND SERVICES TAX (GST)	DSC THEORY - XIV	IV	6	4	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S	S	S	M	S	S
C02	S	M	S	M	M	S	S	M	S	S
C03	S	M	M	S	S	S	S	S	S	S
C04	S	S	S	S	S	S	S	S	S	S
C05	S	S	S	S	S	S	S	S	S	S

Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG
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Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the History of GST. 2. Compute the GST Rates in India 2022. 3. Explain the TDS Calculation with Example. 4. Simplify the GST Assessment 5. Determine the Categories of Offences and Penalties under GST. 	
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 	
Assessment Methods	CIA -25%	
	1. Unit Test	
	2. Internal Assessment Test I & II	
	3. Assignment (Online Assignment through Google Class Room)	
	4. Quiz (Conducted through Khoot App. & Google forms)	
5. Seminar		
	ESE - 75%	
Designed By	Verified By	Approved By
	G. Thygaraju.	A. h. Sany



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC15	HIGHER FINANCIAL ACCOUNTING	DSC THEORY - XV	IV	6	5	1	-	4
Objective	Give conceptual knowledge of financial accounting and the techniques for preparing Accounts in different types of business organizations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Partnership Accounting: Meaning - Definition - - Provisions relating to Partnership Accounting - Division of profits - fixed and fluctuating capital - guarantee of profits - Final accounts of Partnership firms - Admission of a Partner : Calculation of new profit sharing ratio - Adjustments and undistributed profits, losses and reserves - Revaluation of assets and liabilities - Treatment of goodwill - Adjustment of capitals of partner after admission of partner.						K1- K2	12
II	Retirement of partner - Calculation of gaining Ratio -Revaluation of assets and Liabilities - Treatment of Goodwill under AS10 - Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only - Death of Partner - Treatment of Joint Life Policy - Settlement of amount due to the legal representative of Deceased Partner.						K2	12
III	Dissolution of a firm - Insolvency of a partner- Decision in Garner Vs Murray case - Insolvency of all the partners - Piecemeal distribution - Proportionate capital method - Maximum loss method.						K3	10
IV	Double Account system including Accounts of Electricity Companies: Meaning - Special features - Difference between Single account system and Double account system - Preparation of Revenue account: Net Revenue account and Capital account and General Balance sheet - Clear profit - Reasonable return - Capital base - Disposal of surplus - Replacement of an Asset.						K3 - K4	14
V	Accounting for price level changes (Inflation Accounting): Meaning - Limitations of Historical Accounting - Methods of Inflation accounting - Current Purchasing Power Accounting (CPPA) - Current Cost Accounting (CCA) - (Simple problems only).						K4-K5	12
Course Outcome	CO1: Recognize the important aspect in the Partnership Accounts like Admission of Partner.						K1	
	CO2: Understand the concept of Retirement and the Death of a Partner.						K2	
	CO3: Apply the critical thinking with problem-solving skills while preparing the Dissolution of Partnership firms.						K3	
	CO4: Analyze the Double Account System including Accounts of Electricity Companies.						K4	
	CO5: Judge the Accounting for Price Level Changes.						K5	
Learning Resources								

Text Books	<ol style="list-style-type: none"> 1. S.P.Jain and K.L.Narang , "Advanced Accountancy", Kalyani Publishers, New Delhi , 2019. 2. M.A. Arulanandam and K.S.Raman , "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2019. 3. S.N. Maheswari and S.K. Maheswari, "Advanced Accountancy", Vikas Publishing House Pvt.Ltd, New Delhi, 2018. 4. R.L.Gupta and Radhaswamy , "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2019. 5. T.S.Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai, 2019. 6. Parthasarathy, S. and Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi, 2020. 			
Reference Books	<ol style="list-style-type: none"> 1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "Principles of Accountancy", S.Chand and Company Ltd, New Delhi, 2013 2. M.C.Shukla T.S Grewal, "Introduction to Accountancy", S.Chand and Company Ltd, New Delhi, 2014. 3. P.C.Tulsion, "Advanced Accountancy", Dorling Kindersley India Pvt.Ltd, New Delhi, 2018. 4. Murugadoss M, Jaya S, Charulatha M and Baskar K, "Financial Accounting" Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2016. 5. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta, "Fundamental of Financial Accounting" Ane Books Pvt. Ltd, New Delhi, 2018. 6. Dr Goyal V.K., " Financial Accounting" Excel Books, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala /index.php/search 3. You Tube: http://you tube /index.php/search 4. https://www.youtube.com/watch?v=kzlBCe5MATk 5. https://www.youtube.com/watch?v=NC7BGIWzAUK 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC15	HIGHER FINANCIAL ACCOUNTING	DSC THEORY - XV	IV	6	5	1	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S	S	S	S	S	S
CO2	M	S	S	M	S	S	S	M	S	M
CO3	S	S	S	S	S	S	S	M	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG
Tutorial Schedule	1. Design the Procedure for the Admission of a Partner. 2. Explain the procedure for the treatment of Goodwill Under AS 10. 3. Discuss the procedure for the Dissolution of firm. 4. Determine the concept of Double Account System. 5. Simplify the format of Inflation Accounting.		
Teaching and Learning Methods	1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room		
Assessment Methods	CIA -25%		
	1. Unit Test		
	2. Internal Assessment Test I & II		
	3. Assignment (Online Assignment through Google Class Room)		
	4. Quiz (Conducted through Khoot App. & Google forms)		
5. Seminar			
ESE - 75%			

Designed By	Verified By	Approved By
G. Thangapandi	G. Thangapuli	A. h. Sams



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC16	SERVICES MARKETING	DSC THEORY - XVI	IV	6	3	3	-	4
Objective	Analyze the marketing techniques adopted in various Service Sector Organization and to develop the students a deep - seated knowledge in services marketing.							
Unit	Course Content						Knowledge Levels	Sessions
I	Services Marketing - Introduction - Meaning - Definition - Concept of Services - Differences between Goods and Services - Nature and Characteristic features of Services - Classification of Services - Need for Services Marketing - Role of Services Marketing - Role of Services Marketing in an Economy - Obstacles in Services Marketing - Overcoming the Obstacles of Services Marketing.						K1- K2	12
II	Services Marketing mix - Elements of Services Marketing mix - Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in Services marketing - People, Physical evidence and Process.						K2 -K3	12
III	Marketing of Services - Financial Services: Merchant Banking - D-mat Services - Leasing Services - Venture Capital Financing - Transport services: Road Transport - Rail Transport - Water Transport - Air Transport - Marketing mix for Transportation Services - Health Services: Types of hospitals - Marketing Mix for hospitals - Indian Health Care Industry.						K3-K4	14
IV	Tourism Services - Users of Tourism services - Marketing Mix for Tourism - Tourism Products - Techniques of sales promotion for tourism - Tour operators - Travel agent - Travel guides - Professional or Consultancy Services : Market Segmentation for consultancy organizations - Marketing mix for professional services providers - Telecommunication services - Formulation of marketing mix for Telecommunication services.						K4-K5	10
V	Service Quality: Introduction - Measurement of Service Quality - Scope of Service Quality - Tools for achieving Service Quality - Causes of Service Quality - Problems - Principles for guiding and improving service quality.						K5	12
Course Outcome	CO1: Define the role of service marketing in the growth of the economy.						K1	
	CO2: Describe the services marketing mix suitable for service industry.						K2	
	CO3: Apply the knowledge on Financial, Transport and Health care Services.						K3	
	CO4: Analyze the concept of Tourism, Professional and Consultancy Services.						K4	
	CO5: Evaluate the service quality measurement and tools for service Quality.						K5	

Learning Resources

Text Books	1. Nargundkar, "Services marketing", Tata McGraw-Hill (India) Pvt. Ltd, 2018. 2. Zeithaml, "Services marketing", Tata McGraw-Hill (India) Pvt. Ltd, 2018. 3. S. M. Jha, "Services marketing", Himalaya Publishing House, Mumbai, 2016. 4. Dr. B. Balaji, "Services Marketing and Management", S.Chand Co. Ltd, New Delhi, 2016. 5. Vasanthi Venugopal and Raghu V.N., "Services Marketing", Himalaya Publishing House, Mumbai, 2017.			
Reference Books	1. P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala, "Services Marketing", Himalaya Publications, Reprint, 2018. 2. Govind Apte, "Services Marketing", Oxford University Press, New Delhi, 7th Edition, 2014 3. Dr.S. Shajahan, "Services Marketing", Himalaya Publications, I edition 2001, reprint 2017. 4. R. Srinivasan, "Services Marketing", PHI Learning, New Delhi, 2018. 5. Dr.B.Baly, "Services Marketing", S. Chand & Co., New Delhi, 2017. 6. Dr.L.Natarajan, "Services Marketing", Margham Publications, Chennai, 2015.			
Website Link	1. http://vidyamidra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://www.yourarticlelibrary.com/marketing/marketing-of-services-in-india/48729 4. https://journals.sagepub.com/doi/abs/10.1177/2319714521994510?journalCode=fiba 5. https://www.igi-global.com/chapter/marketing-of-banking-services-in-			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMC16	SERVICES MARKETING	DSC THEORY - XVI	IV	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	M
CO2	S	M	S	M	S	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG
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Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the Service based organizations around you. 2. Design the Service marketing mix of 7P's in to 8P's add one more P's as Your wish. 3. Explain the types of services to be followed in financial services Sector. 4. Determine the best 10 Tourist Places around your city and ideas to improve Tourism Services. 5. Prepare the Types of Services to be provided to the customers by the super market or Readymade shops in your city.
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Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
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Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
ESE - 75%	

Designed By	Verified By	Approved By
<i>G. Thejapauli</i>	<i>G. Thejapauli</i>	<i>A. K. S. ...</i>



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMPR1	PROJECT WORK	PROJECT WORK	IV	12	12	-	12	5
Objective	1. Apply relevant concepts to organizational setting. 2. Apply scientific principles and investigations of Research Methodology to offer solutions to organizational problems. 3. Understand live organizational situations. <ul style="list-style-type: none"> ❖ The primary objective of full semester project is to provide an opportunity to our students to make an intensive study of practical aspects of functional areas of Management viz., Marketing Management, Financial Management, Human Resource Management, Banking and Insurance and so on to sharpen their conceptual, analytical and problem solving skills. ❖ Project Period: The project commences from IV semester. 							
Details	Course Content						Knowledge Levels	Sessions
Format for the preparation of Project Report:	The final stage of work consists of the <ol style="list-style-type: none"> 1. Title Page 2. Bonafide Certificate 3. Acknowledgement/Preface 4. Table of contents 5. List of table and charts 6. Abbreviation 						K1- K2	15
Text of the Project	The following structure of project work should be followed to maintain the uniformity in preparation and presentation. Chapter 1 - Introduction In this chapter Selection and relevance problem, historical background of the problem, definitions of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate. Chapter 2 - Research Methodology This chapter will include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc. Chapter 3 - Literature Review This chapter will provide information about studies done on the respective issue. This would assist students to undertake further study on the same issue. Chapter 4 - Data Presentation and Data Analysis This chapter is the core part of the study. The analysis pertaining to collect data will be done by the students. The application of selected tools or techniques will be used to arrive at findings. In this table of information, presentation of graph etc. should be provided by the students. Chapter 5- Conclusion In this unit, findings of work will be covered by the candidate						K3- K4	25

	and suggestion will be mentioned by the candidate to validate the objectives and hypotheses. If required, more chapters of data analysis could be added. 6. Bibliography 7. Appendix		
	Typing Instruction: Paper : 8 ½ * 11 inches in size. Only one side of the sheet should be typed. Margin: The left side margin should not be less than 1.5 inches (or 40 mm) the right, top and Bottom Margin one inch (or 25 mm). Font : Times New Roman, subject matter -12 font size in running format, Heading and Section headings should be capitalized - 14 font size.		15
Headings and Titles:	1. Heading and Section headings should be capitalized and centered- 14 font sizes with Bold. 2. Subdivision headings should be typed from the left hand margin sentence case -12 font sizes with Bold. 3. Paragraphs should be indented seven space for pica type and nine for elite type.		15
Tables, Graphs and Diagrams:	1. The table number (Example: TABLE 1.5) typed in capitals, should be separated from the text by two or three spaces. 2. If an explanatory note to a time is necessary, an asterisk should be used. 3. The note should be placed immediately below the table.		15
	Line Spacing: The text of the thesis should be 1.5 lines spacing Pagination: Pages of the text are numbered continuously in Arabic numerals.	K4 - K5	15
	Foot note: Footnote citation is indicated by placing an index number i.e. a superscript or numeral. The superscript numeral must appear at the top of the line both in the text and in a footnote. Footnotes are single spaced, with double spacing between two consecutive citations. Footnote is numbered consecutively within each chapter or throughout the entire report. Basic Format: Author's name, title of the work, Place of publication: Publisher's name, year, Page no, (s). Note of punctuations. Page number to be preceded by "p" if single or "pp". If two or more pages. Title to be underlined.	K5 - K6	10
	Bibliography: The format for bibliographical listing for books, reports, articles are the same for footnote also. Books and articles can be arranged either chronological order or year wise. For citing Books: Mann, R.S Social Change and Social Research, New Delhi: Concept Publishing Company, 2018, p.27 Publication of Government and Public Organization: Government of India, India 2016: A Reference Annual, New Delhi: Publication Division, 201, p.127 Quoting from Secondary Sources:	K5 - K6	10

	<p>Gand, William. S., "Foreign Aid: What it is; how it works; why we provide it", Department of State Bulletin, 59, No.1537, 1958, quoted in Todaro, Michael p, Economic Development in the Third world, New York, Longman, 1981, p.40.</p> <p>Citing Journal: Goel Ranjan, "Achievement through Human Engineering", Indian Management, 28, No.8, July, 2016, pp.14-16</p> <p>Citing Thesis or Dissertation: Ganapathy , A study of organizational and Individual Characteristics in R & D Organizations, unpublished Ph.D Thesis, Bangalore: Indian Institute of Science, 2016.</p> <p>For Citing Seminar Paper: Krishnaswami O.R., "Towards Excellence in Cooperative Management" (Paper Presented at a Seminar on "Excellence in Management", Cooperative Training College, Bangalore, July 2019).</p>			
SCHEDULE	<p>IV Semester:</p> <p>1. December - Identification of problem & Selection of topic</p> <p>2. January - Review of Literature & Finalization of Questionnaire</p> <p>3. February - Data collection & Analysis and preparation of Project report.</p> <p>4. March - First & Second draft and Final draft Correction.</p> <p>5. April - Review Presentation & Submission of Project.</p>			
Course Outcome	CO1: Outline and Selection of the problem.	K1		
	CO2: Formulate the Hypothesis and Objectives.	K2		
	CO3: Demonstrate the literature review based on the research problem.	K3		
	CO4: Analyze the data collection.	K4		
	CO5: Evaluate the Project report.	K5		
	CO6: Create and conclude the Project report.	K6		
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMPR1	PROJECT WORK	PROJECT WORK	IV	12	12	-	-	5

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	L	L	L	M	S	S	S
CO2	S	S	S	S	L	M	S	S	S	S
CO3	S	S	S	S	L	S	S	S	M	M
CO4	S	S	S	M	L	S	S	S	M	M
CO5	M	M	M	S	L	M	M	S	L	S
Level of Correlation between CO and PO					L-LOW		M-MEDIUM		S-STRONG	

Tutorial Schedule	-
Teaching and Learning Methods	-
Assessment Methods	CIA - 50%
	1. Project Report - 50 Marks
	ESE - 150%
	1. Project Presentation - 100 Marks 2. Viva-Voce - 50 Marks

Designed By	Verified By	Approved By
G. Thiyapuli	G. Thiyapuli	A. h. Sams



**M.Com - Commerce for Competitive Examination Syllabus - LOCF- CBCS
pattern with effect from 2021-2022 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMOE1	Commerce for Competitive Examination	Self study Online - Competitive Examination	IV	-	-	4	-	2
Objective	Creating awareness on Competitive Examination among the students. Imparting knowledge about the appearing for Competitive Examination and its impacts on developing an attitude of appearing for such exams.							
Unit	Course Content						Knowledge Levels	Sessions
	<p>Assemblage of different topics related to Commerce in particular, Advanced Corporate Accounting, Advanced Cost Accounting, Accounting for Managerial Decisions, Advanced Financial Management, Modern Banking, Investment Management and Services Marketing etc. Major emphasis has been put forth to include recent developments in the subjects. This course aims to give a holistic view of all the topics which comprised of some factual text points, Multiple choice questions (MCQ), it is extremely suitable for students pursuing their higher degree in University/Institute for their Entrance examinations, students preparing for various National and State level Competitive Entrance Exams such as CA / CMA /ACCA /ACS/JRF/ UGC -NET/ SET/SSC/TNPSC/TRB/TNTET/BANK/RRB etc. to get admission in Ph.D. in Commerce. In addition, it is also useful for UPSC and states PSC.</p>						K1 - K6	
	<p>Rules for creating MCQ pattern. 1. Objective type online examination will be conducted at the end of 4th semester. 2. Questions must be taken from all previous question papers of UGC-NET, SET, IBA Examination, UPSC, TNTET, SSC, CA, CMA, ACCA, ACS and Common Entrance Test for Ph.D. 3. Test critical thinking: Multiple choice questions to test the superficial knowledge. Learners to interpret facts, evaluate situations, explain cause and effect, make inferences, and predict results. 4. Emphasize Higher-Level Thinking: Use memory-plus application oriented questions. These questions require students to recall principles, rules or facts in a real life context. Example:1 <u>Ability to Justify Methods and Procedures:</u> Costing system, which omits some of the journal entries in Accounting System is known as :</p>							

- a. In-Time Costing.
- b. Trigger Costing.
- c. Back - Flush Costing.
- d. Lead Time Costing.

Example - 2

Ability to Interpret Cause-and-Effect Relationships:

Why does investing money in common stock protect against loss of assets during inflation?

- a. It pays higher rates of interest during inflation.
- b. It provides a steady but dependable income despite economic conditions.
- c. It is protected by the Federal Reserve System.
- d. It increases in value as the value of a business increases.

5. Mix up the order of the correct answers:

Keep correct answers in random positions and don't let them fall into a pattern that can be detected.

6. Use a Question Format:

Multiple-choice items to be prepared as questions (rather than incomplete statements)

Incomplete Statement Format:

The Capital of California is in Direct Question Format----- Less Effective.

In which of the following cities is the capital of California? -This is best format.

7. Keep Option Lengths Similar :

Avoid making your correct answer the long or short answer.

8. Avoid the "All the Above" and "None of the Above" Options:

Students merely need to recognize two correct options to get the Answer correct.

9. HOD's instruct to the faculty to prepare minimum **500 questions booklet** (cumulatively for each programme) with solutions and circulate among the students.

10. Each Department to prepare the Questions (MCQ pattern with four answers) and submit to ICT.

Course Outcome	CO1: Remember the prime importance of Competitive Examination in Commerce.	K1
	CO2: Understand the basic principles of Commerce.	K2
	CO3: Apply the knowledge in Commerce and Accounting.	K3
	CO4: Analyze the relevance of Accounting Career skills.	K4
	CO5: Create a spirit of Competition among the students community.	K5

Learning Resources

Reference Books	1. M.N.Arora, "Commerce Objective Type", Cosmos Book hive Pvt. Ltd., Gurgaon , 2021. 2. A.N.Agarwal "Objective Type Questions in Commerce" Sultan Chand & Sons, New Delhi, 2021.		
Website Link	1. https://www.mynextexam.com/blog/article/7-most-important-competitive-examinations-for-commerce-students . 2. https://byjus.com/govt-exams/competitive-exams-preparation-strategy/		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit

M.Com - Commerce for Competitive Examination Syllabus - LOCF- CBCS pattern with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4PCMOE1	Commerce for Competitive Examination	Self study Online - Competitive Examination	IV	-	-	4	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM		S-STRONG		

Tutorial Schedule	UGC - NET/SET/CA/CMA/TRB /ACCA/ACS/TNTET- Old question papers - Solutions - Online Mock Test.
Teaching and Learning Methods	1.Self study 2.Group discussion 3.Chalk and Talk 4.Audio-Video Learning 5.learning through mock test
Assessment Methods	100 Multiple Choice Questions through Computer based Online Examinations. Passing minimum - 50%

Designed By	Verified By	Approved By
<i>A. Bajaj</i>	<i>G. Thangavel</i>	<i>A. K. Sanyal</i>



List of Elective Course (DSE) Details for M.Com
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

S.No.	COURSE_CODE	TITLE OF THE COURSE
1	21M1PCME01	ORGANIZATIONAL BEHAVIOUR
2	21M1PCME02	GLOBAL MARKETING
3	21M2PCME02	FINANCIAL MARKETS AND INSTITUTIONS
4	21M2PCME03	CORPORATE GOVERNANCE AND BUSINESS ETHICS

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCME01	ORGANISATIONAL BEHAVIOUR	DSE - I	I	6	6	-	-	4
Objective	1. To create an in-depth understanding of the concept of organizational behavior. 2. To analyze the complexities of human behavior in an organization at individual, interpersonal, Group and organizational level. 3. To understand group behaviour in organizations including Communication, Leadership, Power and Politics, Conflict and Negotiations. 4. To apply knowledge regarding tools and techniques of motivation.							
Unit	Course Content						Knowledge Levels	Sessions
I	Schools of Management Thoughts: Scientific, Process, Human behaviour and Social system School - Decision theory school - Quantitative and system school - Contingency theory of management - Functions of a manager.						K1	10
II	Managerial Functions: Planning: Concepts - Significance - Types. Organizing: Concept - Principles- Theories- Types of organizations - Authority - Responsibility - Power - Delegation - Decentralization - Staffing - Directing - Coordinating - Control: Nature - Process and Techniques.						K2 - K3	10
III	Organizational behaviour - Meaning - Nature and Scope of Organizational Behaviour - Challenges and Opportunities for Organizational Behaviour - Applying Organizational Behaviour knowledge in management practices - Organizational Behaviour Models and approaches - Limitations of Organizational Behaviour.						K2	12
IV	Individual Behaviour: Perception: Concept-Importance- Process-Interpersonal perception-Developing perceptual skills; Attitude and Behaviours: Characteristics, Factors - Measurement Scale - Developing positive attitude - Personality: Nature, Determinants of personality - Theories of personality - Personality traits of Indian Mangers. Motivation - Nature and Importance of motivation - Tools, Techniques and Theories of motivation: Maslow's; need Hierarchy - Herzberg Theory - Theories of X, Y and Z - Emotional intelligence.						K5	14
V	Group Behaviour- Concept, Definition and Characteristics of groups - Types - Reasons for and Stages of group formation - Group behaviour - Group cohesiveness - Factor affecting group cohesiveness-Nature and significance of Organizational Culture, Climate, Development and Effectiveness - Organizational Change and change management techniques - Conflict Management.						K5	14
Course Outcome	CO1: Understand the management thoughts of various schools.						K2	
	CO2: Identify the various functions of management.						K1	
	CO3: Analyze the challenges and opportunities of Organizational Behaviour.						K4	
	CO4: Develop the behavioral pattern of Individuals.						K6	
	CO5: Analyze the Characteristics of Group and Judge the conflicting situation and adapt to the environment.						K4	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. K.Aswathappa, "Organisational Behaviour", Himalaya Publishing House, Mumbai, 2018. 2. L.M.Prasad, "Organisational Behaviour", Sultan Chand & Sons, New Delhi, 2017. 3. M.N.Mishra, "Organisational Behaviour", Vikas Publishing House Pvt. Ltd. New Delhi, 2016. 4. Uma sekaran, "Organisational Behaviour", Tata McGraw Hill Pvt. Ltd. New Delhi, 2016. 5. S. S. Khanka, "Organisational Behaviour: Text and Cases", S. Chand & Company Limited, New Delhi, 2015. 			
Reference Books	<ol style="list-style-type: none"> 1. Tripathy & Reddy, "Principles of Management", Tata McGraw-Hill Publications, New Delhi, 2018. 2. Stephen P. Robbins, "Organizational Behaviour", Prentice Hall of India Private Limited, New Delhi, 2017 3. Udai Pareek, "Understanding Organizational Behaviour", Oxford University Press, New Delhi, 2016. 4. Singh, A. K., & Singh, B. P., "Organisational Behaviour", Excel Books Pvt. Ltd., New Delhi, 2015. 5. Greenberg, J., & Baron, R. A., "Behaviour in Organizations", Prentice Hall of India Pvt. Ltd., New Delhi, 2017. 6. Hersey, P. K., Blanchard, D., & Johnson, D., "Management of Organizational Behavior- Leading Human Resources", Pearson Educational Publishers, New Delhi, 2015. 			
Website Link	<ol style="list-style-type: none"> 1. http://vidyamitra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://www.investopedia.com/terms/o/organizationalbehavior.asp#:~:text=Key%20Takeaways%20Organizational%20behavior%20is%20the%20academic%20study%20of%20how%20people%20interact,make%20businesses%20operate%20more%20effectively. 4. https://en.wikipedia.org/wiki/Organizational_behavior 5. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_introduction.htm 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCME01	ORGANISATIONAL BEHAVIOUR	DSE - I	I	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M	S	S	S	M	M
CO2	M	S	S	M	S	S	S	S	M	M
CO3	S	M	M	M	M	M	L	M	M	M
CO4	S	M	M	M	M	L	S	S	L	M
CO5	S	S	M	M	M	L	S	S	L	M
Level of Correlation between CO and PO				L-LOW		M-MEDIUM		S-STRONG		

Tutorial Schedule	<ol style="list-style-type: none"> 1. Design the functions of a Manager. 2. Explain the types of Organization. 3. Explain the limitation of Organizational Behaviour. 4. Simplify the theories of Motivation. 5. Determine the group behaviour in an Organization. 	
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 8. Visible quiz 9. Self- Study 	
Assessment Methods	CIA -25%	
	1. Unit Test	
	2. Internal Assessment Test I & II	
	3. Assignment (Online Assignment through Google Class Room)	
	4. Quiz (Conducted through Khoot App. & Google forms)	
	5. Seminar	
	ESE - 75%	
Designed By	Verified By	Approved By
R. Gopi [R. Gopi]	A. Thyagaraj	A. h. Ganesan



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCME02	GLOBAL MARKETING	DSE - I	I	6	6	-	-	4
Objective	1. To recall the procedure for exporting the goods at Global Level. 2. To understand the trade barriers in exporting of goods. 3. To analyze the attributes of recent International marketing practices in various products and Services.							
Unit	Course Content						Knowledge Levels	Sessions
I	Global Marketing: Meaning - Definition - Scope of Global Marketing - Global Marketing Vs Domestic Marketing - Trade Barriers : Tariff Barriers - Non-Tariff Barriers - Transition from Domestic to Global Business - Pre-export behaviour - Motivation to export - Difficulties in Global Marketing - Advantages - Importance of Global Marketing - Balance of Trade - Balance of Payments.						K1	12
II	Global Marketing Environment: Factors influencing Global Marketing - Controllable Factors - Uncontrollable factors - Global Marketing Decision: Market Selection Decision - Market Entry Decision - Marketing Mix Decision.						K2- K3	10
III	Global Trade Liberalization : General Agreement on Tariff and Trade (GATT) - World Trade Organization (WTO) - GATS - UNCTAD - Trade Blocks: Customs Union - EU - Intra - African Trade: Preferential Trade Area (PTA) - European Free Trade Area (EFTA) - Central American Common Market (CACM) - Latin American Free Trade Association (LAFTA) - North American Free Trade Agreement (NAFTA) - Association of South East Asian Nations (ASEAN).						K4	14
IV	India's Foreign Trade: Recent Trends in India's Foreign Trade - India's Commercial Relations and Trade Agreements with other countries - Institutional Infrastructure for Export Promotion in India - Export Assistance: Export Finance - Export Processing Zones (EPZs) - Special Economic Zones (SEZs) - ECGC - EXIM Bank of India. Export Regulations: Procedure for export of goods - Quality control and Pre-shipment Inspection - Excise Clearance - Customs Clearance - Port Formalities - Exchange Regulations for Export - Role of Clearing and Forwarding Agents.						K4	12
V	World Trade and India: Globalization and Role of Multinational Enterprises (MNEs) - Overview of Export - Import Policy of India - Basic Objectives - Role - Functions of Export Promotion Councils.						K5	12
Course Outcome	CO1: Understand the Global Marketing concepts and difficulties faced by the exporter in marketing goods or Services at the Global level.						K2	
	CO2: Analyze the Global Marketing Environment.						K4	
	CO3: Identify the Global Trade Liberalization.						K1	
	CO4: Interpret the India's Foreign Trade and Export Regulations.						K2	
	CO5: Analyze the role of India in World Trade.						K4	

Learning Resources					
Text Books	<ol style="list-style-type: none"> 1. P.K.Vasudeva, Anurag Jain, “International marketing”, Excel books, 4th editions, 2016. 2. Mathur.U.C., “International Marketing Management Text and cases” ,Sage Publications, New Delhi, 5th edition, 2018. 3. Sharma.R, “International Marketing Management”,Lakshmi Narain Agarwal,New Delhi, 2017. 4. Varsheny R.L. and Bhattacharyya, “International Marketing Management”, Sultan Chand & Sons, New Delhi, 2017. 5. Baack, D., Harris, E., “International Marketing”, Sage Publications, New Delhi, 2016. 6. Czinkota, M. and Ronkainen, I., “International Marketing”, 8thEdition, South-Western Publications, 2017. 7. Onkvisit, S. and Shaw, J., “International Marketing: Analysis and Strategy”, 3rd Edition, Prentice Hall of India (Pearson Education), New Delhi, 2018. 8. Paul, J. and Aserkar, R., “Export Management”, Oxford University Press, 2018. 9. Salvatore, D., “International Economics: Trade and Finance”, 10th Edition, Wiley Publications 2018. 				
Reference Books	<ol style="list-style-type: none"> 1. Keith Davis and William Frederic. C, “Business and Society: Management, Public policy, Ethics, International student Edition” Tata Mc Graw Hill Education (India) Pvt ltd, New Delhi,3 rd Edition reprint, 2013. 2. S.K.Misra & V.K.Puri, “Economic Environment of Business”, Himalaya Publishing House, 2010. 3. Khanna & Gupta, “World Resources and Trade”, Prentice Hall India Pvt. Ltd. New Delhi, 2011. 4. Motiwal & Awasthi, “International Trade - Law & Practice”, Himalaya Publishing House, 2009. 5. Sundaram & Black, “The International Business Environment”, Prentice Hall India Pvt. Ltd. New Delhi, 2011. 				
Website Link	<ol style="list-style-type: none"> 1.http://vidyamitra.inflibnet.ac.in/index.php/search 2.http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3.Giddy.org 4.www.imf.org 5.https://www.youtube.com/watch?v=CSe0b4rwnT4&list=PLuVjcgQvMXfQqFCR_F8OatAK9IAKqH1L 				
	L-Lecture	T-Tutorial		P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1PCME02	GLOBAL MARKETING	DSE - I	I	6	6	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	M	M	M	S	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	L	M	L	M	M	S	M	M	L
CO4	M	M	L	M	M	M	S	S	M	M
CO5	S	S	L	M	M	M	S	S	M	M
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> Determine the importance of Global Marketing. Design Market entry and market mix decision Explain the Trade blocks. Simplify the export and customs clearance in exchange regulations for export Prepare an overview of export and import policy of India
Teaching and Learning Methods	<ol style="list-style-type: none"> Chalk and Talk Content beyond syllabus (PPT, you tube / NPTEL video) Assignment plan (Individual assignment) Think-Pair-Share For corners Four papers Sketch noting Flipped class room Visible quiz Self- Study
Assessment Methods	<p align="center">CIA -25%</p> <ol style="list-style-type: none"> Unit Test Internal Assessment Test I & II Assignment (Online Assignment through Google Class Room) Quiz (Conducted through Khoot App. & Google forms) Seminar <p align="center">ESE - 75%</p>

Designed By	Verified By	Approved By
G. Thangaveli	G. Thangaveli	AKK



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCME02	FINANCIAL MARKETS AND INSTITUTIONS	DSE - II	2	4	4	-	-	4
Objective	Provide the basic knowledge about Structure, Organization and Working of Financial system in India.							
Unit	Course Content						Knowledge Levels	Sessions
I	Financial System: Introduction - Meaning - Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets - Classification - Financial Instruments - Weaknesses of Indian Financial system - Financial services - Meaning - Types of Financial Services.						K1	9
II	Money Market: Meaning - Definition - Objectives - Features of a developed money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments.						K2	9
III	Capital Market: New issue market - Meaning - functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges - BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices - NIFTY - SENSEX - Industrial Securities Market - International Dimensions of Financial Markets - Foreign Exchange Market and Foreign Capital Market.						K2 - K4	11
IV	Financial Institutions: Commercial banks - Financing of Commercial Banks for MUDRA scheme - Non-Banking Finance Companies - Significance of NBFC - Mutual Funds: Unit Trust of India - Schemes of UTI - Insurance Companies : Objectives and Function - Hire Purchase and Lease Financing - Factoring and forfeiting Services - Credit Rating agencies: CRISIL - IICRA - CARE.						K5	9
V	Regulatory Institutions: RBI - Role and Functions - The Securities and Exchange Board of India (SEBI) - Objectives - Functions - Powers - SEBI Guidelines for Primary and Secondary market.						K5	7
Course Outcome	CO1: Recall the Meaning and Scope of financial markets as well as Institutions in India.						K1	
	CO2: Understand the concepts of Money Market.						K2	

	C03: Apply the concepts of Capital Market.	K3	
	C04: Analyze the role of Financial Institutions and its Current developments.	K4	
	C05: Evaluate the functions performed by Regulatory Institutions for protecting Investors.	K5	
Learning Resources			
Text Books	<ol style="list-style-type: none"> 1. Gordon E. & Natarajan K., "Financial Markets and Services", Himalaya Publishing House, Mumbai, 2020. 2. Varshney, P.M., & D. K. Mittal, D.K., "Indian Financial System", Sulthan Chand & Sons, New Delhi, 2016. 3. Pathak. V. Bharati, "Indian Financial System", Pearson Educational Publishers, New Delhi, 2015. 4. S.Gurusamy, "Financial Services", Tata McGraw Hill Education Private Ltd, New Delhi, 2nd Edition, 2013. 5. M.Y.Khan, "Financial Services", 6th Edition, Tata McGraw Hill Pvt. Ltd. New Delhi, 2016. 		
Reference Books	<ol style="list-style-type: none"> 1. MachiRaju, H.R., "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi. 2015. 2. Gupta L.C., "Stock Exchange Trading in India", Society for Capital Market Research and Development, New Delhi. 2020. 3. Sourain. Harry, "Investment Management", Prentice Hall of India., New Delhi, 2016. 4. Padmalatha Suresh and Justin Paul, "Financial Services", Pearson Publications, New Delhi, 3rd Edition, 2015. 5. S. Natarajan & S. Parameshwaran, "Indian Banking", Sulthan Chand & Sons, New Delhi, 2016. 		
Website Link	https://www.investopedia.com/ask/answers/12/derivative.asp#:~:text=The%20Bottom%20Line,What%20Is%20a%20Derivative%3F,%2C%20market%20indexes%2C%20and%20stocks https://nptel.ac.in/courses/110/105/110105035 https://nptel.ac.in/courses/110/105/110105036		
	L-Lecture	T-Tutorial	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCME02	FINANCIAL MARKETS AND INSTITUTIONS	DSE - II	2	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	L	L	L	M	S	S	S
CO2	M	S	S	S	L	M	S	S	S	S
CO3	S	S	S	S	L	S	S	S	M	M
CO4	S	S	S	M	L	S	S	S	M	M
CO5	M	M	M	M	L	M	M	S	L	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the types of Financial Services. 2. Determine the features of Indian money market 3. Simplify the international dimensions of Foreign Exchange Market and Foreign Capital Market. 4. Compute the objectives and functions of Credit Rating Agencies. 5. Prepare the Functions of SEBI and its Guidelines for Primary and Secondary Market.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	<p align="center">CIA -25%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class Room) 4. Quiz (Conducted through Khoot App. & Google forms) 5. Seminar <p align="center">ESE - 75%</p>

Designed By	Verified By	Approved By
<i>S. Vijayarangan</i>	<i>G. Thangaveli</i>	<i>A. h. s m m</i>



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCME03	CORPORATE GOVERNANCE AND BUSINESS ETHICS	DSE - II	II	4	4	-	-	4
Objective	Provide knowledge of Auditing principles and techniques and to familiarize the students with the understanding of issues and practices of Corporate Governance in the Global and Indian context.							
Unit	Course Content						Knowledge Levels	Sessions
I	Corporate Governance: Meaning - Evolution of Corporate Governance - Ancient and Modern Concept - Principles of Corporate Governance - Issues and Need- Global issues of Governance, Accounting and Regulatory frame work - Beneficiaries of Corporate Governance: Share holders and Institutional investors.						K1	8
II	Corporate Governance for Board of Management : Corporate Business Ownership Structure - Code of Corporate Governance - Audit Committee - Corporate Excellence - Board of Directors - Role, Composition, Duties and Rights - Protection of Stakeholders - Changing roles of Corporate Boards with changing times - Corporate Governance for Market capitalism.						K2	9
III	Major Corporate Governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA) - Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance problems noticed in various Corporate failures - Codes and Standards on Corporate Governance.						K4	9
IV	Corporate Governance framework in India: Initiatives and Reforms - Confederation of Indian Industry (CII) (1997) - Kumar Mangalam Birla (1999) - NR Narayana Murthy Committee (2005) - Uday Kotak Committee (2017) - Regulatory framework: Relevant provisions of Companies Act, 2013 - SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 - Corporate Governance in Public sector Banking - Non- Banking Financial Institutions.						K4	10

V	Business Ethics and Values: Importance of Ethics - Corporate Governance and Ethics - Ethical theories - Code of Ethics and Ethics committee. Corporate Social Responsibility: CSR and Corporate Sustainability - CSR and Business Ethics - CSR and Corporate Governance - CSR and Corporate Philanthropy - Environmental aspect of CSR - Models and benefits of CSR - Drivers of CSR - CSR in India.	K5	9	
Course Outcome	CO1: Recall the Principles of Corporate Governance Issues and need.	K1		
	CO2: Understand the Corporate Business Ownership Structure and Code of Corporate Governance in auditors Professionals in Board Committees and other committees.	K2		
	CO3: Determine and assimilate information leading to failure of organization and Corporate scams.	K3		
	CO4: Classify the governance framework for an organization provided by different regulatory bodies in India and Abroad.	K4		
	CO5: Justify the essence of ethics and values in the realm of Business.	K5		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. S.K Bhatia, "Business Ethics and Corporate Governance", Deep and Deep Publications Pvt. Ltd. New Delhi, 2015. 2. Murthy, C.S.V., "Business Ethics and Corporate Governance", Himalaya Publishing House, Mumbai, 2016. 3. Mallin, Christine A. "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi. 2018. 4. Rani, Geeta D., and R.K. Mishra, "Corporate Governance- Theory and Practice", Excel Books, New Delhi, 2017. 5. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. 			
Reference Books	<ol style="list-style-type: none"> 1. Kumar A., Gupta L. and R.J. Arora, "Auditing and Corporate Governance", Taxmann Publications Pvt. Ltd. New Delhi, 2016. 2. Sharma, J.P, "Corporate Governance, Business Ethics, and CSR", Ane Books Pvt. Ltd, New Delhi, 2016. 3. Tricker, Bob. "Corporate Governance-Principles, Policies, and Practice (Indian Edition)". Oxford University Press, New Delhi, 2015. 4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press, Department of Commerce, University of Delhi. 			
Website Link	http://nptel/index.php/search http://e-pathshala/index.php/search http://you tube /index.php/search https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14 https://www.youtube.com/watch?v=tp-FBY8vi1k https://www.youtube.com/watch?v=i1OTQyNV1lo			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCME03	CORPORATE GOVERNANCE AND BUSINESS ETHICS	DSE - II	II	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	M	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

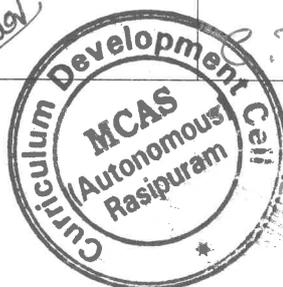
Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the Ancient and Modern Concept of Corporate Governance 2. Determine the Changing role of Corporate Boards with Changing times 3. Simplify the Common Governance problems noticed in Various corporate failures. 4. Simplify the Initiatives and Reforms of Corporate Governance framework in India 5. Determine the Code of Ethics and Ethic Committee and CSR and Business Ethics.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	<p align="center">CIA -25%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class Room) 4. Quiz (Conducted through Khoot App. & Google forms) 5. Seminar <p align="center">ESE - 75%</p>

Designed By

Verified By

Approved By

Arjun *P. Thagapandi* *Ar. h. s...*



List of Extra Disciplinary Course(GEC) Details
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	II	21M2PCMED1	BANKING AND INSURANCE
2	II	21M2PCMED2	TRADING IN SHARE MARKET
3	II	21M2PCMED3	ENTREPRENEURSHIP DEVELOPMENT

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED1	BANKING AND INSURANCE	GEC - EDC - I	II	4	4	-	-	4
Objective	Enable the students to acquire knowledge about basics of Banking and Insurance and to familiarize the students with the Modern trends in Banking.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Bank - Meaning - Definition of Bank - Types of Banks - Banker and Customer - Definition and their Relationship - Procedure for Opening an Account - Pass book & its Features - Functions of Commercial Banks and Reserve Bank of India.						K1	9
II	Banking Systems and its Innovations - Banking Systems- An Overview of Banking. Innovations in Banking: ATMs, E-Banking, Core Banking Solutions, Retail Banking, Plastic Money, National Electronic Funds Transfer, RTGS, Online and Offshore Banking.						K1-K2	9
III	Loans and Advances - Types of loans and advances - Credit Appraisals of Various Forms of Loans and Advances - Modes of Creating Charges - Steps to be followed in the Assessment of Credit Worthiness of a Prospective Borrower.						K3-K4	9
IV	Introduction to Insurance - Meaning - Definition of Insurance - Characteristics of Insurance - Functions of Insurers - Kinds of Insurance - Advantages of insurance - Globalization of Insurance and Insurance Sector Reforms in India - Overview and Role of IRDA.						K4	9
V	Types of Insurance - Life Insurance: Definitions - History of Life Insurance in India - Characteristics of Life Insurance - Advantages - Procedure for Issuing a Life Insurance Policy. Non Life Insurance: Types of Non Life Insurance Products-Fire Insurance, Marine Insurance, Health Insurance and their Characteristics and Scope.						K5	9
Course Outcome	CO1: Recognize the various services offered and various risks faced by Banks.						K1	
	CO2: Understand the various banking innovations after Nationalization.						K2	

	CO3: Apply the various principles, provisions that govern the Life and General Insurance contracts.	K3	
	CO4: Analyze how to choose life insurance policies based on their needs.	K4	
	CO5: Evaluate the non life insurance products.	K5	
Learning Resources			
Text Books	<ol style="list-style-type: none"> 1. Sethi & Bhatia, "Elements of Banking and Insurance", PHI, 2006. 2. Sundaram and Varshney, "Banking theory law and practice", 2008. 3. Mithani & Gordon, "Financial Services: Banking and Insurance", Himalaya Publishing House, 5th Edition, 2011. 4. Vasant Desai, Jain, "Financial Services: Banking and Insurance", Himalaya Publishing House, 2008. 5. E.Gordon & K. Natrajan, "Banking Theory, Law & Practice", Himalaya Publishing House, Mumbai, 24th revised edition, 2015. 		
Reference Books	<ol style="list-style-type: none"> 1. K.P.M. Sundaram and P.N.Varshney, "Banking Law and Practice", Sultan Chand & Sons Publishing House, New Delhi, 18th edition 2014. 2. K.C.Shekar, Lekshmy Shekar, "Banking theory and Practice", Vikas Publishing House Pvt. Ltd., 20th edition, 2007. 3. P.Periyasamy, "Principles of Insurance and Practice", Himalaya Publications PVT Ltd, 2013. 4. M.N.Mishra & S.B.M.Mishra, "Insurance Principles & Practice", S.Chand & Co Ltd, 2013. 5. C.Gopala Krishnan, "Insurance principles and practices", Sterling Publisher Pvt., ltd, New Delhi, 2014. 		
Website Link	http://vidyamidra.inflibnet.ac.in/index.php/search http://epgp.inflibnet.ac.in/ahl.php?csrno=7 https://www.youtube.com/watch?v=5K_pYylxaFQ2 https://www.youtube.com/watch?v=B-ULvtkdsrw https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6		
	L-Lecture	T-Tutorial	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED1	BANKING AND INSURANCE	GEC - EDC - I	II	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the Types of Banks. 2. Design an overview of Banking 3. Compute the Steps to be followed in the assessment of Credit worthiness of prospective borrower 4. Prepare an overview and Role of IRDA 5. Determine the procedure for issuing a life insurance policy.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
5. Seminar	
	ESE - 75%

Designed By	Verified By	Approved By
<i>S. Vijayaraja</i>	<i>G. Thygarani</i>	<i>A. L. S...</i>



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED2	TRADING IN SHARE MARKET	GEC - EDC - II	II	4	4	-	-	4
Objective	Equip the students with knowledge on share market and to learn the types of Security Valuation.							
Unit	Course Content						Knowledge Levels	Sessions
I	Investment: Basics of Investment - Investment, Speculation and Gambling - Investment Environment - Investment Categories - Role of SEBI.						K1	9
II	Stock Market: Market for Securities and their functions - Primary Markets - Secondary Markets - Processes of buying and selling securities - Types of securities - Security Market Indicators.						K2	9
III	Risk - Return Framework: Security Returns - Measurement of Returns - Concept of Risk - Systematic Risk and Unsystematic Risk.						K3 - K4	9
IV	Security Valuation: Bond Valuation - Preference Share Valuation - Equity Share Valuation.						K5	9
V	Fundamental Analysis: Basics of Economic Analysis and Industry Analysis - Company Analysis - Non Financial Parameters - Financial Parameters - Analysis of financial statements. Technical Analysis: The Dow Theory - Technical indicators of the overall market - Indicators for individual stocks - Charting Techniques.						K5	9
Course Outcome	CO1: Identify the basic concept of Investment and Investment Environment.						K1	
	CO2: Understand the working of stock market.						K2	
	CO3: Present the concept of Risk and Return framework.						K3	
	CO4: Associate the knowledge in Security Valuation.						K4	
	CO5: Determine the basics of Fundamental and Technical analysis.						K5	
Learning Resources								

Text Books	<ol style="list-style-type: none"> 1. Dr.V. Radha, Dr.R. Parameshwaran, Dr.V.R. Neduchezhiyan, "Investment Management", Prasanna Publications, 2015 2. Preethi Singh, "Investment Management", Himalaya Publications, 17th revised edition, 2010. 3. Punithavathi Pandiyan, "Portfolio Management", Vikas Publications House (Pvt.) Ltd, 2nd Edition 2013. 4. S. Kevin, "Portfolio Management", Prentice Hall Publications, 12th edition, 2014. 5. V.K. Bhalla, "Investment management", Sultan Chand & Sons Publications, 19th edition, 2014. 		
Reference Books	<ol style="list-style-type: none"> 1. M. Renganathan, R. Madhumathi, "Security Analysis & Portfolio Management", Pearson, Noida, New Delhi, 2nd Edition, 2012. 2. Sudhindra Bhat, "Security analysis and Portfolio Management", Excel Books, New Delhi, 2008. 3. H.R. Machi Raju, "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi, 2014. 4. Donald E. Fisher and Ronald J. Jordan, "Securities Analysis and Portfolio Management", Prentice Hall, New Delhi, 2011. 5. Francis and Archer, "Portfolio Management", Prentice Hall of India, 2009. 		
Website Link	<ol style="list-style-type: none"> 1. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNTA== 2. https://www.indiaonline.com/knowledge-center/share-market/share-market-investment-guide-for-beginners 3. https://www.youtube.com/watch?v=RfOKl-ya5BY 4. https://www.moneycontrol.com/stockmarketsindia/ 5. https://www.youtube.com/watch?v=sxMJwGd0kag 		
L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED2	TRADING IN SHARE MARKET	GEC - EDC - II	II	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S
CO5	M	S	M	S	M	S	M	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Determine the Role of SEBI.
2. Explain the types of Securities.
3. Simplify the measurement of Returns.
4. Design the Security valuation.
5. Determine the Fundamental Analysis.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Think-Pair-Share
5. For corners Four papers
6. Sketch noting
7. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test
2. Internal Assessment Test I & II
3. Assignment (Online Assignment through Google Class Room)
4. Quiz (Conducted through Khoot App. & Google forms)
5. Seminar

ESE - 75%

Designed By

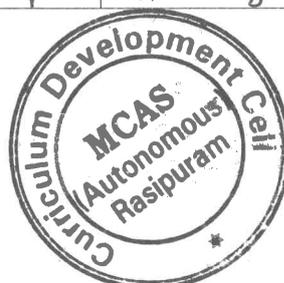
Verified By

Approved By

M. Arif

G. Thyagaraj

Ar. h. Sanyal



M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED3	ENTREPRENEURSHIP DEVELOPMENT	GEC - EDC - III	II	4	4	-	-	4
Objective	Expose the students to the concepts of Entrepreneurship and to enable them to start a small Business Enterprise.							
Unit	Course Content						Knowledge Levels	Sessions
I	Entrepreneurship: Meaning - Evaluation of the concept of the entrepreneur - Characteristics of successful entrepreneur - Functions - Needs for an entrepreneur - Types of an Entrepreneur - Intrapreneur - Growth of Entrepreneurship in India - Role of Entrepreneurship in Economic Development. Women Entrepreneurship: Concept of Women Entrepreneur - Functions of Women Entrepreneur - Growth of Women Entrepreneurship in India - Problems of Women Entrepreneur - Developing Women Entrepreneur - Limitations of Women Entrepreneur - Institutional support and Assistance to Women Entrepreneur.						K1	9
II	Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency - Major Entrepreneurial competencies - Meaning of EDP - Need for EDP -Objectives of EDP - EDP in India - Phases of EDP - Problems of EDP.						K2- K3	9
III	Institutional Finance and Support to Entrepreneur: Need for Institutional finance - Commercial banks - IDBI - IFCI - ICICI - IRBI - SFC - SIDCS - SIDBI - EXIM bank - Need for institutional support - NSIC - SIDO - SSIB - SSID - SISI - DIC - TCO.						K2-K3	8
IV	Micro and Small Enterprises: Meaning - Definition - Micro and Macro units -Characteristics, Objectives and essentials of Small Scale Enterprises - Steps in stepping up of small enterprises - Role of micro enterprises in economic development - Problems of Micro and small Enterprises.						K4	9
V	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal including feasibility analysis - Contents of business plan/ project proposal - Designing business processes, location, layout, operation, planning and control - preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered) - Project submission/ presentation and appraisal thereof by external agencies - Mobilizing Resources: Mobilizing resources for start-up -Accommodation and utilities- Preliminary contracts with the vendors, suppliers, bankers, principal customers. Contract management: Basic start-up problems.						K5	10

Course Outcome	CO1: Identify the role of Entrepreneurship in Economic Development.		K1	
	CO2: Understand the major entrepreneurial competencies.		K2	
	CO3: Determine the Institutional supports to entrepreneurs.		K3	
	CO4: Analyze the role of Micro enterprises in Economic Development		K4	
	CO5: Evaluate the alternative sources of raising finance for startup.		K5	
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. S. S. Khanka, "Entrepreneurial Development", S. Chand & Company Ltd., New Delhi, 2020. 2. Renu Arora, S.K. Sood, "Entrepreneurial Development", Kalyani Publishers, Ludhiana, 2017. 3. Desai, V., "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai, 2018. 4. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall Publication, New Delhi, 2018. 5. Hisrich, R., Peters, M., and Shepherd, D. "Entrepreneurship ": Tata McGraw Hill Education, New Delhi, 2018. 6. Yadav, V, & Goyal, P. "User innovation and entrepreneurship: case studies from rural India". Journal of Entrepreneurship & Innovation, Retrieved from 			
Reference Books	<ol style="list-style-type: none"> 1. L.M Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 2009. 2. V.S.P .Rao, P.S. Narayana, "Principles and Practice of Management", Sultan Chand & Sons, 2011. 3. Jayshree Suresh, "Entrepreneurial Development", Margham Publications, Chennai, 2011. 4. Dr. L. Rangarajan, "Entrepreneurial Development", Sree Renga Publications, Rajapalayam, 2013. 			
Website Link	<ol style="list-style-type: none"> 1. http://nptel/index.php/search 2. http://e-pathshala/index.php/search 3. http://you tube/index.php/search 4. https://msme.gov.in/ 5. https://www.ediindia.org/ 6. https://link.springer.com/article/10.1186/s13731-015-0018-4. 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PCMED3	ENTREPRENEURSHIP DEVELOPMENT	GEC - EDC - III	II	4	4	-	-	4

CO-PO Mapping

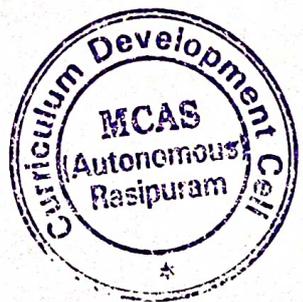
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M	S	S	S	S	S
CO2	S	S	S	S	M	S	S	S	M	S
CO3	S	M	S	S	M	S	S	S	S	S
CO4	M	S	S	S	M	S	S	S	S	S
CO5	S	M	S	L	M	M	M	S	M	M
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> Determine the Characteristics of a Successful Entrepreneur. Design Entrepreneurial Development Programme. Explain the need for Institutional Finance to support Entrepreneur. Simplify the steps in setting up of Small Enterprises. Prepare a project report.
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Teaching and Learning Methods	<ol style="list-style-type: none"> Chalk and Talk Content beyond syllabus (PPT, you tube / NPTEL video) Assignment plan (Individual assignment) Think-Pair-Share For corners Four papers Sketch noting Flipped class room
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Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Khoot App. & Google forms)
	5. Seminar
ESE - 75%	

Designed By	Verified By	Approved By
G. Thajepuli	G. Thajepuli	A. K. C.



HUMAN RIGHTS
(COMMON FOR ALL PG COURSES)

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PHUR01	HUMAN RIGHTS	Human Rights	II	2	2	-	-	2
Objective	In-depth insight into the constitutional, statutory and institutional aspects of Human rights protection in India.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Human Rights: Meaning - Definitions - Origin and Growth of Human Rights in the World - Need and types of Human Rights - Constitutional Provision for Protection of Human Rights - UNHRC (United Nations Human Rights Commission).						K1	3
II	Classification of Human Rights : Right to Liberty - Right to life - Right to Equality - Rights to Dignity - Right against Exploitation - Right to work - Right to Personal Freedom - Right to Freedom of Expression - Right to Education - Right to information - Right to Clean Environment.						K2 - K3	3
III	Rights of Women and Children : Rights of Women - Gender Equity - Female Feticide and Infanticide and Sex Selective Abortion - Physical Assault and Sexual Harassment - Domestic Violence - Violence at Work Place - Right for Equal Pay - Remedial Measures. Rights to Children - Protection of Rights - Survival Rights - Participation Rights - Development Rights - Role of UN Convention on Rights of Children.						K2 - K3	3
IV	Multi - Dimensional aspects of Human Rights : Labour Rights - Bonded Labour - Child Labour - Contract Labour - Migrant Labour - Domestic Women Labour - Rights of Ethnic Refugees - Problems and Remedies - Role of Trade Union in protecting the Rights of Labourers.						K4	3
V	Grievance and Redressal Mechanism : Redressal Mechanisms at National and International Levels - Structure and Functions of National and State level Human Rights Commission - Rights to Information Act, 2005 - Formation of UNO, Universal Declaration of Human Rights, 1948 - Human Rights Act,1993 - Constitutional Remedies and Directives Principles of State Policy.						K5	3
Course Outcome	CO1: Outline the basics of Human Rights						K1	
	CO2: Understand the Rights to Equality and Right to personal freedom						K2	
	CO3: Apply the knowledge in Rights of Women and Children						K3	
	CO4: Analyze the various Dimensional aspects of Human Rights						K4	
	CO5:Choose the skill in presenting reports on Grievance and Redressal Mechanism						K5	

Learning Resources				
Text Books	1. Baradat Sergio and Swaronjali Ghosh. Teaching of Human Rights: Dominant Publishers and Distributors, New Delhi, 2009. 2. Roy A.N. Human Rights Achievements and challenges: Vista international Publishing house, New Delhi, 2005. 3. Asish Kumar das and Prasant Kumar Mohanty. Human Rights in India: Sarup and Sons. New Delhi. 2007. 4. Bani Borgohain. Human Rights Social Justice and Political Challenge. Kaniska Publishers and Distributors New Delhi, 2007 5. Velan, G. Human Rights and Development Issues: The associated publishers, Ambala cantt. 2008.			
Reference Books	1. Meena, P.K. Human Rights theory and practice: Murali Lal and Sons, New Delhi, 2008. 2. Bhavani Prasad Panda. Human Rights Development and environmental law: Academic Excellence, Delhi, 2007. 3. Vishwanathan. V.N. Human Rights - Twenty First Century Challenges: Kalpaz Publications, New Delhi, 2008. 4. Ansari, M.R. Protecting Human Rights: Max Ford Books, New Delhi, 2006. 5. Rao, M.S.A. Social Movements in India - Social Movements and Social Transformation in India Vol. 1 & 2: Manohar publications, New Delhi. 1978.			
Website Link	1. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ZzUApmBk4i7kYctp+aiP1w== 2. https://nhrc.nic.in/ 3. https://en.wikipedia.org/wiki/Human_rights_in_India			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

M.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2PHUR01	Human Rights	Human Rights	II	2	2	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the origin and growth of Human Rights in the World. 2. Determine the classification of Human Rights. 3. Prepare in detail the rights of Women and Children. 4. Design the role of Trade union in Protecting the rights of Labourers. 5. Explain the structure and functions of National and State Level Human Rights commission. 	
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room 	
Assessment Methods	<p align="center">CIA -100%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class Room) 4. Quiz (Conducted through Khoot App. & Google forms) 5. Seminar 	
Designed By	Verified By	Approved By
<i>S. Vijayalakshmi</i>	<i>G. Thangavelu</i>	<i>A. L. Sankar</i>

