

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



Programme Scheme, Scheme of Examination and Syllabi
(From 2023 - 2024 Batch onwards)

PG Department of Commerce

PG Programme - M.Com

Approved in the Academic Council - XIV held on 31/07/2023

Curriculum Design and Development Cell

Annexure P

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HOD


Dean of
Business Science


Dean of
Academic Affairs


Principal

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
MEMBERS OF BOARD OF STUDIES

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9.	Dr.M.Lakshmanakumar	Assistant professor in PG Commerce
10.	Ms.S.Thanga Pandeewari	Assistant professor in PG Commerce

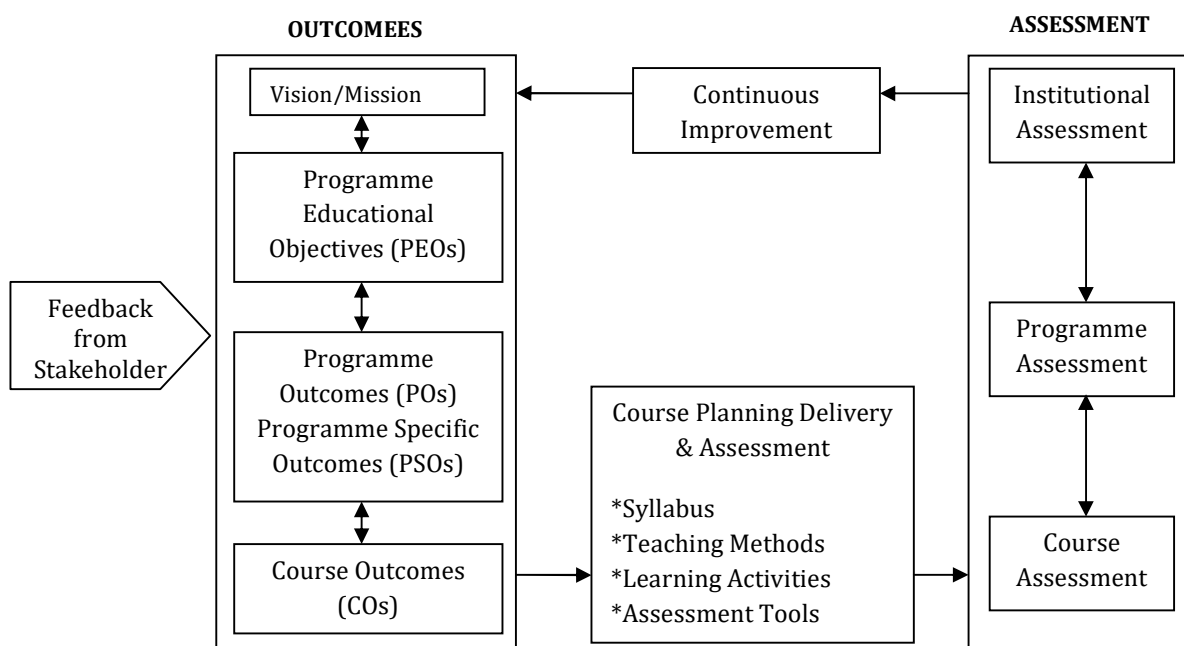
SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT
SYSTEM
(From 2023-2024 Batch onwards)

INTRODUCTION

Sri Kaliswari College in its pursuit of imparting quality education has marked a remarkable growth in terms of academic excellence, infrastructure, student strength, ICT facilities, library and placement records since its establishment in 2000-2001. This institution constitutes an academic community that is committed to encourage the student community to experience and share knowledge, identify their potential, enhance the employability skills and enable them to pursue their goals. After the conferment of autonomous status in the year 2012, the college has so far gone for revision of the syllabi three times and is continually updating the syllabi to meet the needs and demands of the student community.

The institution in its success journey of imparting quality education has been Re-Accredited with A grade (CGPA3.11) in its third cycle of Accreditation by NAAC. As an added feather to its cap, the institution has taken a giant leap to embrace the Outcome-Based Education system to enable the student community to develop their knowledge, skill and attitude simultaneously through a focussed learning and help the graduates to compete with their global counterparts and prepare them for life.

I. OUTCOME-BASED EDUCATION (OBE) FRAMEWORK



II. VISION OF THE INSTITUTION

- To impart quality higher education to produce highly talented youth capable of developing the nation

III. MISSION OF THE INSTITUTION

- Ensuring quality in all aspects of the activities
- Developing the latent skills of the rural youth
- Providing value - based education to instill courage and confidence
- Creating competency to meet global challenges
- Imbibing social awareness and social responsibilities

IV. VISION OF THE DEPARTMENT

- To produce socially responsible competent professionals in commerce with managerial skills, entrepreneurial skills and employability skills.

V. MISSION OF THE DEPARTMENT

- To conduct various educational innovative programs to groom students for global competency resulting in career readiness.
- To provide opportunities to develop interpersonal and intrapersonal skills through training and research.
- To develop a conducive environment for quality commerce education, training and research.

VI. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The Graduates will

PEO1: demonstrate comprehensive knowledge and understanding in Accounting, Banking, Insurance and Marketing and apply their learning in real-life scenarios.

PEO2: apply quantitative, qualitative, cognitive and analytical skills to identify, analyse issues to carry out research, to create business opportunities and to become successful entrepreneurs.

PEO3: obtain ability to work constructively, cooperatively and effectively as part of a team with good communication skills sharing their views on Accounting, Banking, Insurance, Marketing, Academics and other business.

PEO4: excel in latest trends in the industry, move forward with research and keep pace with the ever changing tides of the service sectors through developing inclination towards lifelong learning.

PEO5: possess knowledge of ethical and professional values with global perspective to move in Academics and Industry and acquire knowledge and aptitude skills to face the competitive exams

VII. PROGRAMME OUTCOMES (POs)

PO1: Disciplinary knowledge

Acquire comprehensive knowledge related to their academic disciplines that form a part of a postgraduate programme of study.

PO2: Critical thinking, Problem solving and Analytical reasoning

Develop students' ability of critical observation, capacity to apply their competencies and skills to identify, evaluate, analyse and solve problems in order to draw valid conclusions.

PO3: Scientific reasoning and Research related skills

Ability to gather, analyze, draw conclusions by using both qualitative and quantitative data to evaluate the critical ideas furthermore acquire necessary research skills to carry out survey and investigation.

P04: Communication skills and Digital literacy

Communicate effectively both in oral and written form and apply these skills in banking & business fields to write effective reports, design documents and make effective presentations integrating modern technology.

P05: Ethics, Values and Multicultural Competence

Embrace ethical principles in all their activities, commit to professional ethics and familiarize with multiple cultures and gain social, functional and monetary values

P06: Team Work, Leadership and Employability skills

Develop the ability to function as an individual & as a group to collaborate effectively with others, and acquire entrepreneurial skill.

P07: Self-directed and Life-long learning

Acquire knowledge & business skills through recognising the need of self-directed and lifelong learning.

VIII.PROGRAMME SPECIFIC OUTCOMES(PSOs) – M.Com

On successful completion of M.Com , the students will

PSO1: acquire comprehensive knowledge in fields of Accounting, Banking, Insurance and Marketing.

PSO2: develop critical observation, capacity to apply their competencies and skills to identify and solve issues in Academics and Industries.

PSO3: demonstrate a broad knowledge to analyse business issues and draw conclusions from qualitative and quantitative data and critically evaluate ideas and also acquire research skills to carry out an investigation.

PSO4: communicate effectively the concepts and participate in healthy arguments, portray skill in oral communication and in writing and apply digital knowledge efficiently.

PSO5: exhibit moral and ethical values in the workplace and community and develop a sense of social responsibility.

PSO6: develop the ability to work collaboratively, respectfully as part of a team and acquire qualities associated with leadership to excel in Academics and Industry.

PSO7: demonstrate the ability to acquire knowledge and business skills and adapt to the technological changes through self-directed and lifelong learning.

IX. PO-PSO Mapping Matrix – M.COM

PO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PO1	✓						
PO2		✓					
PO3			✓				
PO4				✓			
PO5					✓		
PO6						✓	
PO7							✓

X. PO-PEO Mapping Matrix – M.Com

PO \ PEO	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓		✓		✓
PO2		✓			✓
PO3		✓	✓	✓	
PO4		✓	✓	✓	
PO5					✓
PO6		✓	✓		✓
PO7			✓	✓	✓

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com

REGULATIONS

Duration of the Programme : Two years (equivalent to four semesters)

Eligibility

Candidate should have passed B.Com., B.Com(CA)., B.Com (E-Com)., B.Com(CS)., BBA., BBM., BBA/BBM(CA)., BA(Corporate Secretaryship)., BA(Corporate Secretaryship with CA)

Medium of Instruction : English

Age Limit

Maximum age limit : No Age limit

Transitory Permission

Students joined from 2023 - 2025 may be permitted to write their examinations in this pattern up to April 2028.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme – M.Com

SCHEME OF EXAMINATION

For all the PG Programmes, the internal and external marks are distributed as follows:

For all Theory Courses: Internal Marks: 25; External Marks: 75

For Courses with both Theory and Practical, assessment will be for both Theory and Practical.

For Skill Enhancement Professional Competency Course: Internal Assessment for 100 Marks in Online Mode will be conducted (Objective Type Questions)

For all Practical Courses, Project and Internship : Internal Marks: 25; External Marks: 75

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any two of the Assignments will be given and the average of the two will be considered
Seminar	5 marks	One Seminar for each course
Viva/ Oral Exam/ Group Discussion/ Role Play	5 marks	Test will be conducted in any one of the Oral Mode

Internal Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work /Program Execution	15 marks	Two Internal Tests will be conducted and the average of the two will be considered
Observation/Record Notebook	5 marks	Assessment will be done during every practical class
Viva -Voce / Lab Quiz	5 marks	Two Lab Quiz Tests/viva-voce will be conducted and the average of the two will be considered

External Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	65 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

Internal Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
Internal Test	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any two of the Assignments will be given and the average of the two will be considered
Lab work /Program Execution	10 marks	Two Internal Tests will be conducted and the average of the two will be considered

External Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
External Written Test	50 marks	Two hours External Exam will be conducted for 50 marks
Lab work /Program Execution	20 marks	End result of the Practical
Viva -Voce	05 marks	Oral Mode Test

Internal Test - 40 Marks - 1 hr 45 mins Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice - 5 questions Answer in a Word/Sentence - 4 questions	05 04
2.	Short Answer-2 questions - either or type	3x7=21
3.	Long Answer-1 question - either or type	1x10=10

Summative Examinations 75 Marks -3 hrs Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice - 5 questions Answer in a Word/Sentence - 5 questions	05 05
2.	Short Answer - 5 questions - either or type	5x7=35
3.	Long Answer - 3 questions - either or type	3x10=30

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com

Attainment of Course outcomes

Attainment of Course outcomes is computed using Direct and Indirect assessment methods. Direct Method of Assessment is based on performance of the students in the Continuous Internal Assessment Tests, Summative Examinations and supporting activities such as Seminar, Assignment, Case study, Group Discussion, Quiz, etc and Indirect Method of Assessment is based on periodical feedback from the students at the end of each course.

Weightage of Direct and Indirect Assessment in computation of attainment of each course is 70% for Direct Assessment and 30% for Indirect Assessment.

Direct Assessment of Course outcome attainment

i) Rubrics:

Internal Assessment contributes 60% and Summative Examinations Assessment contributes 40% to the Direct Assessment of a course outcome for Theory Courses. For the Practical Courses, Internal Assessment contributes 70% and Summative Examinations Assessment contributes 30% to the Direct Assessment of a course outcome.

ii) Setting of Target:

50% of the maximum mark is set as target of Internal Assessment tools and the average mark of the class is set as target of Summative Examinations Assessment.

Formula for calculating percentage attainment of each course outcome

Based on the result of Summative Examinations and Internal Assessment tools, the number of students scoring more than the target is found out.

For each Internal Assessment Tools,

$$\text{Percentage attainment of each course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned course outcome}}{\text{Total Number of Students}} \times 100$$

$$\text{Percentage attainment of each Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all Internal Assessment tools}$$

For Summative Examinations,

$$\text{Percentage attainment of each Course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned CO}}{\text{Total Number of Students}} \times 100$$

Formula for calculating Attainment Percentage of Course outcome of a course

$$\text{Percentage Attainment of Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all COs}$$

$$\text{Percentage Attainment of Course outcome for Summative Examinations} = \text{Average of percentage attainment of all COs}$$

Final Direct Assessment of Course outcome Attainment

For Theory Courses

$$\text{Percentage Attainment of Course outcome through Direct Assessment} = (0.6 \times \text{percentage attainment of CO for internal assessment tool}) + (0.4 \times \text{percentage attainment of CO for summative examinations})$$

For Practical Courses

$$\text{Percentage Attainment of Course outcome through Direct Assessment} = 0.7 \times \text{percentage attainment of CO for Internal Assessment tools} + 0.3 \times \text{percentage attainment of CO for Summative Examinations}$$

Indirect Assessment of CO Attainment

The course outcome feedback is conducted at the end of every semester by distributing structured feedback questionnaire to the students. The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for indirect attainment.

A : 10-8.5

B : 8.4-7.0

C : 6.9-5.5

D : 5.4-4.0

E: 3.9-0

$$\text{Percentage attainment for each CO} = \frac{\text{Satisfaction Number}}{\text{Response Received}} \times 100$$

Percentage Attainment of CO of a course = Average of percentage attainment of all COs

Final Assessment of CO attainment

$$\text{Average course attainment} = 0.7 \times \text{Direct assessment of CO attainment} + 0.3 \times \text{Indirect assessment}$$

Expected Level of Attainment for each of the Course Outcomes

Percentage of CO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

Assessment of PO Attainment

At the end of the each programme, the Direct PO Assessment is done from the CO Attainment of all courses. The Direct PO Attainment for a particular course is determined from the attainment values obtained for each course outcome related to that PO and the CO-PO mapping values.

$$\text{Weighted contribution of the course in attainment of each PO} = \frac{\text{Weighted Percentage of contribution of the course in attainment of each PO} \times \text{average course attainment}}{100}$$

$$\text{Percentage attainment for each PO} = \frac{\text{Total weightage of all courses contributed to each PO}}{\text{Total weightage of all courses contributed to all POs}} \times 100 \times \text{weighted contribution}$$

Percentage Attainment of PO = Average of Percentage attainment of all POs

Expected Level of Attainment for each of the Programme Outcomes

Percentage of PO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

Attainment of Programme Educational Objectives (PEO)

PEOs are assessed after 3 to 4 years of graduation. Attainment is measured based on the Feedback from Stakeholders

1. Alumni
2. Parents
3. Employer

The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for Indirect Attainment.

A : 10-8.5 B : 8.4-7.0 C : 6.9-5.5 D : 5.4-4.0 E: 3.9-0

$$\text{Percentage attainment of PEOs} = \frac{\text{Satisfaction number}}{\text{Response Received}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

Percentage of PEO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

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PG DEPARTMENT OF COMMERCE**PG Programme – M.Com****CURRICULUM STRUCTURE****OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**

(From 2023-2024 Batch onwards)

Courses	Sem I	Sem II	Sem III	Sem IV	Credits
Core Courses	7 (5)	6 (5)	6 (5)	6 (5) 6 (5)	57
	7 (5)	6 (5)	6 (5)		
	6 (4)	6 (4)	6 (4)		
Project with Viva Voce	-	-		10 (7)	7
Elective Courses	5(3)	4 (3)	3(3)	4 (3)	22
	5(3)	4 (3) 4 (2)(NME-I)	3(2)(NME-II)		
Skill Enhancement Course/ Professional Competency Skill	-	-	-	4 (2)	2
Internship/ Industrial Training	-	-	(2)	-	2
Extension Activity	-	-	-	(1)	1
Total Hours(Per week)/Credits	30(20)	30(22)	30(26)	30(23)	91
					120

Self-paced Learning (Swayam Course)	-	-	2 Credits	-	2 Credits
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PG DEPARTMENT OF COMMERCE
PG Programme – M.Com
CURRICULUM PATTERN
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2023-2024 Batch onwards)
PROGRAMME CODE – PCM

Semester	Course Code	Course Name	Hours	Credits	Internal	External
I	23PCMC11	Core Course- I : Business Finance	7	5	25	75
	23PCMC12	Core Course – II: Digital Marketing	7	5	25	75
	23PCMC13	Core Course -III : Banking and Insurance	6	4	25	75
	23PCMO11 23PCMO12	Elective Courses Generic/ Discipline Specific – I: 1. Security Analysis and Portfolio Management 2. Operations Research	5	3	25	75
	23PCMO13 23PCMO14	Elective Courses Generic/ Discipline Specific – II: 1. Labour Laws 2. Strategic Human Resource Management	5	3	25	75
		Total	30	20		
II	23PCMC21	Core Course – IV: Strategic Cost Management	6	5	25	75
	23PCMC22	Core Course- V: Corporate Accounting	6	5	25	75
	23PCMC23	Core Course - VI: Setting up of Business Entities	6	4	25	75
	23PCMO21 23PCMO22	Elective Courses Generic/ Discipline Specific - III: 1. Business Ethics and Corporate Sustainability 2. Audit and Due Diligence	4	3	25	75
	23PCMO23 23PCMO24	Elective Courses Generic/ Discipline Specific - IV: 1. Rural and Agricultural Marketing 2. Logistics and Supply Chain Management	4	3	25	75
	23PCMN21	Non- Major Elective Course: Principles and Practices of Modern Banking	4	2	25	75
		Total	30	22		
	23PCMC31	Core Course - VII : Taxation	6	5	25	75
	23PCMC32	Core Course - VIII : Research Methodology	6	5	25	75

III	23PCMC3P	Core Course -IX : Practical : Computers in Business	6	5	25	75
	23PCMC33	Core- X : International Business	6	4	25	75
	23PCMO31 23PCMO32	Elective Courses Generic/ Discipline Specific - V: 1. Strategic Management 2. International Financial Management	3	3	25	75
	23PCMN31	Non- Major Elective Course II : Entrepreneurship Development	3	2	25	75
	23PCMJ31	Internship/Industrial Activity	-	2	25	75
		Total	30	26		
IV	23PCMC41	Core Course – XI: Corporate and Economic Laws	6	5	25	75
	23PCMC42	Core Course –XII: Human Resource Analytics	6	5	25	75
	23PCMJ41	Core Course –XIII: Project with Viva Voce	10	7	25	75
	23PCMO41 23PCMO42	Elective Courses Generic/ Discipline Specific - VI: 1. Organizational Behaviour 2. Insolvency Law and Practice	4	3	25	75
	23PCMS41	Skill Enhancement Course/ Professional Competency Skill : Commerce for NET/SET/TRB Examinations	4	2	100	-
		Extension Activity	-	1	100	-
	Total	30	23			

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
M.COM DEGREE PROGRAMME
(From 2023-2024 Batch onwards)
PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	23PCMC11	Core Course- I : Business Finance	13	14	14	6	7	9	10
	23PCMC12	Core Course - II: Digital Marketing	13	13	11	15	3	10	10
	23PCMC13	Core Course -III : Banking and Insurance	13	13	13	7	7	13	10
	23PCMO11 23PCMO12	Elective Courses Generic/ Discipline Specific - I: 1. Security Analysis and Portfolio Management 2. Operations Research	13	13	13	6	5	5	8
	23PCMO13 23PCMO14	Elective Courses Generic/ Discipline Specific - II: 1. Labour Laws 2. Strategic Human Resource Management	13	12	13	6	15	11	12
II	23PCMC21	Core Course - IV: Strategic Cost Management	12	14	14	9	5	9	9
	23PCMC22	Core Course- V: Corporate Accounting	13	14	14	5	5	9	9
	23PCMC23	Core Course - VI: Setting up of Business Entities	14	13	14	5	6	12	13
	23PCMO21 23PCMO22	Elective Courses Generic/ Discipline Specific - III: 1. Business Ethics and Corporate Sustainability 2. Audit and Due Diligence	13	13	13	11	15	9	12
	23PCMO23 23PCMO24	Elective Courses Generic/ Discipline Specific - IV: 1. Rural and Agricultural Marketing 2. Logistics and Supply Chain Management	12	11	12	7	7	15	15
	23PCMN21	Non- Major Elective Course: Principles and Practices of Modern Banking	12	8	2	10	-	7	5

III	23PCMC31	Core Course - VII : Taxation	15	15	13	14	6	11	13
	23PCMC32	Core Course - VIII : Research Methodology	13	13	15	12	12	12	8
	23PCMC3P	Core Course -IX : Practical : Computers in Business	14	15	10	15	11	15	13
	23PCMC33	Core- X : International Business	15	12	12	10	13	13	12
	23PCMO31 23PCMO32	Elective Courses Generic/ Discipline Specific - V: 1. Strategic Management 2. International Financial Management	15	10	12	9	-	12	13
	23PCMN31	Non- Major Elective Course II : Entrepreneurship Development	12	8	2	10	-	7	5
	23PCMJ31	Internship/Industrial Activity	8	12	4	7	1	5	8
IV	23PCMC41	Core Course – XI: Corporate and Economic Laws	13	13	13	5	7	9	10
	23PCMC42	Core Course –XII: Human Resource Analytics	13	13	13	5	7	9	10
	23PCMJ41	Core Course –XIII: Project with Viva Voce	14	10	11	12	6	5	5
	23PCMO41 23PCMO42	Elective Courses Generic/ Discipline Specific - VI: 1. Organizational Behaviour 2. Insolvency Law and Practice	14	10	5	8	7	5	9
	23PCMS41	Skill Enhancement Course/ Professional Competency Skill : Commerce for NET/SET/TRB Examinations	11	10	6	8	-	10	7
		Extension Activity	8	2	1	7	9	8	5
Total Weightage of all courses contributing to PO			306	281	250	209	154	230	231

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
M.COM DEGREE PROGRAMME
(From 2023-2024 Batch onwards)
PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	23PCMC11	Core Course- I : Business Finance	4.25	4.98	5.6	2.87	4.55	3.91	4.33
	23PCMC12	Core Course – II: Digital Marketing	4.25	4.63	4.4	7.18	1.95	4.35	4.33
	23PCMC13	Core Course -III : Banking and Insurance	4.25	4.63	5.2	3.35	4.55	5.65	4.33
	23PCMO11 23PCMO12	Elective Courses Generic/ Discipline Specific – I: 1. Security Analysis and Portfolio Management 2. Operations Research	4.25	4.63	5.2	2.87	3.25	2.17	3.46
	23PCMO13 23PCMO14	Elective Courses Generic/ Discipline Specific – II: 1. Labour Laws 2. Strategic Human Resource Management	4.25	4.27	5.2	2.87	9.74	4.78	5.19
II	23PCMC21	Core Course – IV: Strategic Cost Management	3.92	4.98	5.6	4.31	3.25	3.91	3.9
	23PCMC22	Core Course- V: Corporate Accounting	4.25	4.98	5.6	2.39	3.25	3.91	3.9
	23PCMC23	Core Course - VI: Setting up of Business Entities	4.58	4.63	5.6	2.39	3.9	5.22	5.63
	23PCMO21 23PCMO22	Elective Courses Generic/ Discipline Specific - III: 1. Business Ethics and Corporate Sustainability 2. Audit and Due Diligence	4.25	4.63	5.2	5.26	9.74	3.91	5.19
	23PCMO23 23PCMO24	Elective Courses Generic/ Discipline Specific - IV: 1. Rural and Agricultural Marketing 2. Logistics and Supply Chain Management	3.92	3.91	4.8	3.35	4.55	6.52	6.49
	23PCMN21	Non- Major Elective Course: Principles and Practices of	3.92	2.85	0.8	4.78	-	3.04	2.16

		Modern Banking							
III	23PCMC31	Core Course - VII : Taxation	4.9	5.34	5.2	6.7	3.9	4.78	5.63
	23PCMC32	Core Course - VIII : Research Methodology	4.25	4.63	6	5.74	7.79	5.22	3.46
	23PCMC3P	Core Course -IX : Practical : Computers in Business	4.58	5.34	4	7.18	7.14	6.52	5.63
	23PCMC33	Core- X : International Business	4.9	4.27	4.8	4.78	8.44	5.65	5.19
	23PCMO31 23PCMO32	Elective Courses Generic/ Discipline Specific - V: 1. Strategic Management 2. International Financial Management	4.9	3.56	4.8	4.31	-	5.22	5.63
	23PCMN31	Non- Major Elective Course II : Entrepreneurship Development	3.92	2.85	0.8	4.78	-	3.04	2.16
	23PCMJ31	Internship/Industrial Activity	2.61	4.27	1.6	3.35	0.65	2.17	3.46
IV	23PCMC41	Core Course - XI: Corporate and Economic Laws	4.25	4.63	5.2	2.39	4.55	3.91	4.33
	23PCMC42	Core Course -XII: Human Resource Analytics	4.25	4.63	5.2	2.39	4.55	3.91	4.33
	23PCMJ41	Core Course -XIII: Project with Viva Voce	4.58	3.56	4.4	5.74	3.9	2.17	2.16
	23PCMO41 23PCMO42	Elective Courses Generic/ Discipline Specific - VI: 1. Organizational Behaviour 2. Insolvency Law and Practice	4.58	3.56	2	3.83	4.55	2.17	3.9
	23PCMS41	Skill Enhancement Course/ Professional Competency Skill : Commerce for NET/SET/TRB Examinations	3.59	3.56	2.4	3.83	-	4.35	3.03
		Extension Activity	2.61	0.71	0.4	3.35	5.84	3.48	2.16
	Total Weightage of all courses contributing to PO			100	100	100	100	100	100

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com

SEMESTER -I

CORE COURSE - I: BUSINESS FINANCE (23PCMC11)

(From 2023-2024 Batch onwards)

HOURS/WEEK :7(L-7)

CREDITS :5

DURATION :105 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

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

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:show the concepts in business finance

CO2[K2]:describe the risk, receivable and inventory management system

CO3[K3]:examine time value of money and capital budgeting appraisal of business

CO4[K4]:determine the management decision for business finance

CO5[K5]:assess the various techniques for adopting long term financial management

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	2	1	2
CO2[K2]	3	3	3	1	1	2	2
CO3[K3]	3	3	3	1	1	2	2
CO4[K4]	2	3	3	1	1	2	2
CO5[K5]	2	3	3	1	2	2	2
Weightage of the Course	13	14	14	6	7	9	10
Weighted percentage of Course contribution to POs	4.25	4.98	5.6	2.87	4.55	3.91	4.33

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I**(21 hrs)**

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

UNIT II**(21 hrs)**

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

UNIT III**(21 hrs)**

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

UNIT IV**(21 hrs)**

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

UNIT V**(21 hrs)**

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

Note: Question pattern: Theory 40% and Problems 60%.

TEXTBOOKS

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

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER -I
CORE COURSE - II: DIGITAL MARKETING (23PCMC12)
(From 2023-2024 Batch onwards)

HOURS/WEEK :7(L-7)

INT.MARKS :25

CREDITS :5

EXT.MARKS :75

DURATION :105 hrs

MAX.MARKS :100

Course Objectives

- To assess the evolution of digital marketing.
- To appraise the dimensions of online marketing mix.
- To infer the techniques of digital marketing.
- To analyse online consumer behavior.
- To interpret data from social media and to evaluate game based Marketing.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the concepts in digital marketing

CO2[K2]: examine online marketing strategies

CO3[K3]:elucidate the impact of digital media on consumer buying behavior

CO4[K4]:analyze the importance of marketing mix in digitalized era

CO5[K5] :assess the recent trends in digital marketing

CO-PO Mapping Table(Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	3	-	2	2
CO2[K2]	3	2	2	3	-	2	2
CO3[K3]	3	3	3	3	1	2	2
CO4[K4]	2	2	2	3	1	2	1
CO5[K5]	2	3	2	3	1	2	3
Weightage of the Course	13	13	11	15	3	10	10
Weighted percentage of Course contribution to POs	4.25	4.63	4.4	7.18	1.95	4.35	4.33

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I **(21 hrs)**

Introduction to Digital Marketing: Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

UNIT II **(21 hrs)**

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

UNIT III **(21 hrs)**

Digital media channels: Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV **(21 hrs)**

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

UNIT V **(21 hrs)**

Analytics and Gamification: Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

TEXTBOOKS

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

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER -I
CORE COURSE - III: BANKING AND INSURANCE (23PCMC13)
(From 2023-2024 Batch onwards)

HOURS/WEEK :6 (L-6)

CREDITS :4

DURATION :90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To know the evolution of new era banking.
- To explore the digital banking techniques.
- To analyse the role of insurance sector.
- To evaluate the mechanism of customer service in insurance and banks.
- To analyse risk and its impact in banking and insurance industry.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the basic concept in banking and insurance sectors

CO2[K2]: explain the functions of banking and insurance sectors

CO3[K3]: predict consumer services in banking and insurance sectors

CO4[K4]: apprise the risk management and control in banking and insurance sectors

CO5[K5]: assess the recent changes and challenges in banking and insurance sectors

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	2	2
CO2[K2]	3	2	3	1	1	2	2
CO3[K3]	2	3	3	2	2	3	2
CO4[K4]	2	3	3	1	2	3	2
CO5[K5]	3	3	2	2	1	3	2
Weightage of the Course	13	13	13	7	7	13	10
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	3.35	4.55	5.65	4.33

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I**(18 hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

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

TEXTBOOKS

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

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1. Sundharam KPM and Varshney P. N. *Banking Theory, Law and Practice*. New Delhi: Sultan Chand & Sons, 20th Edition, 2020.
2. Gordon and Natarajan. *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House Pvt Ltd, 9th Edition, 2022.
3. Gupta P. K. *Insurance and Risk Management*. Mumbai: Himalaya Publishing House Pvt Ltd, 6th Edition, 2021.
4. Susanne Chishti, and Janos Barberis. *The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. John Wiley & Sons. 2021.

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2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –I
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-I: SECURITY ANALYSIS
AND PORTFOLIO MANAGEMENT (23PCM011)
(From2023-2024Batchonwards)

HOURS/WEEK : 5(L-5)
CREDITS : 3
DURATION : 75 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

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

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the basic concept in security analysis and portfolio management

CO2[K2]:describe the various techniques used for security analysis and portfolio management

CO3[K3]: examine the valuation methods of security and portfolio theories

CO4[K4]: determine the various analysis for portfolio avenue

CO5[K5]:assess the various methods for performance evaluation in security analysis and portfolio management

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	2
CO2[K2]	3	2	2	1	1	1	2
CO3[K3]	3	3	3	2	1	1	1
CO4[K4]	2	3	3	1	1	1	2
CO5[K5]	2	3	3	1	1	1	1
Weightage of the Course	13	13	13	6	5	5	8
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	2.87	3.25	2.17	3.46

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I (15 hrs)

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

UNIT II (15 hrs)

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

UNIT III (15 hrs)

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

UNIT IV (15 hrs)

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

UNIT V (15 hrs)

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

TEXTBOOKS

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

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

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2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE

PG Programme -M.Com.

SEMESTER -I

ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-I: OPERATIONS RESEARCH
(23PCM012)

(From 2023-2024 Batch onwards)

HOURS/WEEK : 5(L-5)

CREDITS : 3

DURATION : 75 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

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

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: show the basic concept in Operation Research

CO2[K2]: explain the procedure for solving problem by using OR techniques

CO3[K3]: apply various OR techniques for problem solving

CO4[K4]: illustrate various methods of OR techniques

CO5[K5]: justify application of OR techniques in decision making

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	2
CO2[K2]	3	2	2	1	1	1	2
CO3[K3]	3	3	3	2	1	1	1
CO4[K4]	2	3	3	1	1	1	2
CO5[K5]	2	3	3	1	1	1	1
Weightage of the Course	13	13	13	6	5	5	8
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	2.87	3.25	2.17	3.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low'-'No Correlation)

UNIT I (15 hrs)

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

UNIT II (15 hrs)

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

UNIT III (15 hrs)

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

UNIT IV (15 hrs)

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

UNIT V (15 hrs)

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

TEXTBOOKS

1. Gupta P.K and Hira D.S, *Operations Research*. Noida (UP): S.Chand, 7th Edition, 2022.
2. Kapoor V.K., *Operations Research*. New Delhi: Sultan Chand, 9th Edition, 2014.

3. Natarajan, Balasubramani and Tamilarasi, *Operations Research*. Noida: Pearson Education India, 2nd Edition, 2014.
4. Kothari C.R, *An Introduction to Operational Research*. Noida (UP):S. Chand, 3rd Edition, 2022.

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –I
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-II: LABOUR LAWS
(23PCM013)
(From2023-2024Batchonwards)

HOURS/WEEK : 5(L-5)
CREDITS : 3
DURATION : 75 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

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

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:identify the basic labour legislations pertaining to labours

CO2[K2]:explain the objects of various labour laws

CO3[K3]: examine the scope and provisions of various labour welfare acts

CO4[K4]:analyze the monetary and non-monetary benefits to labours through Indian laws

CO5[K5]:discuss the offences and penalties in labour laws

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	3	2	2
CO2[K2]	3	2	2	1	3	2	2
CO3[K3]	3	2	3	1	3	3	2
CO4[K4]	2	3	3	1	3	2	3
CO5[K5]	2	3	3	1	3	2	3
Weightage of the Course	13	12	13	6	15	11	12
Weighted percentage of Course contribution to POs	4.25	4.27	5.2	2.87	9.74	4.78	5.19

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I**(15 hrs)**

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

UNIT II**(15 hrs)**

The Factories Act, 1948 and Equal Remuneration Act, 1976: The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave – Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT III**(15 hrs)**

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

UNIT IV**(15 hrs)**

The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948: The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects – Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V**(15 hrs)**

The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965: Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects

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

TEXTBOOKS

1. Mishra S.N. *Labour & Industrial Laws*. Allahabad, UP: Central Law Publications, 29th Edition, Classic Edition, 2018.
2. Srivastava S.C. *Industrial Relations and Labour Laws*. New Delhi: 8th Edition., Vikas Publishing, 2022.
3. Tripathi P.C, Gupta C.B and Kapoor N.D. *Industrial Relations and Labour Laws*. New Delhi: Sultan Chand & Sons, 6th Edition, 2020.

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –I
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-II: STRATEGIC HUMAN
RESOURCE MANAGEMENT (23PCM014)
(From2023-2024Batchonwards)

HOURS/WEEK : 5(L-5)
CREDITS : 3
DURATION : 75 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

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

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the fundamentals of strategic human resource management

CO2[K2]: explain the terms in strategic human resource management

CO3[K3]: apply the knowledge of various strategies in human resource management in the corporate arena

CO4[K4]:analyze human resource policies and barriers in effective implementation of HR Strategy

CO5[K5]: assess the models and latest trend in the strategic human resource management

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	3	2	2
CO2[K2]	3	2	2	1	3	2	2
CO3[K3]	3	2	3	1	3	3	2
CO4[K4]	2	3	3	1	3	2	3
CO5[K5]	2	3	3	1	3	2	3
Weightage of the Course	13	12	13	6	15	11	12
Weighted percentage of Course contribution to POs	4.25	4.27	5.2	2.87	9.74	4.78	5.19

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I (15 hrs)

Introduction to SHRM: SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front - line Management, HR - Changing Role of HR Professionals.

UNIT II (15 hrs)

Models of SHRM: Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance.

UNIT III (15 hrs)

Strategic Planning and Compensation: Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV (15 hrs)

Human Resource Policies: Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barrierst

UNIT V (15 hrs)

Latest trends in Strategic HRM: Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

TEXTBOOKS

1. Mathu, S.P.*Strategic Human Resource Management*. New Delhi:New Age International (P) Ltd Publishers, 1st Edition, 2015.
2. Catherine Truss, David Mankinand Clare Kelliher.*Strategic Human Resource Management*.India: Oxford University Press, 2014.
3. Anuradha Sharma and AradhanaKhandekar, *Strategic Human Resource Management: An Indian Perspective*.New Delhi: Sage Publications Pvt. Ltd., 2006.

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1. Jean M Phillips and Stan M Gully. Strategic staffing. India: Pearson International Edition.
2. Ananda Das Gupta. Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage.8 Productivity Press; 1st edition, Routledge, 2021.

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com

SEMESTER –II

CORE COURSE - IV: STRATEGIC COST MANAGEMENT (23PCMC21)

(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

INT.MARKS :25

CREDITS : 5

EXT.MARKS :75

DURATION : 90 hrs

MAX.MARKS :100

Course Objectives

- To investigate the aspects of strategic and quality control management.
- To evaluate and select cost control techniques.
- To apply activity based costing for decision making.
- To utilise transfer pricing methods in cost determination.
- To apply cost management techniques in various sectors.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the basic concepts in strategic cost management

CO2[K2]:describe the tools and techniques of Strategic cost management

CO3[K3]:determine transfer pricing and cost management in various sector

CO4[K4]: solve strategic cost management problems

CO5[K5]:assess the recent methods adopted in strategic cost management

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	1
CO2[K2]	3	3	3	2	1	2	2
CO3[K3]	2	3	3	2	1	2	2
CO4[K4]	2	3	3	2	1	2	2
CO5[K5]	2	3	3	2	1	2	2
Weightage of the Course	12	14	14	9	5	9	9
Weighted percentage of Course contribution to POs	3.92	4.98	5.6	4.31	3.25	3.91	3.9

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I**(18 hrs)**

Introduction to Strategic Cost Management: Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

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

TEXTBOOKS

1. Ravi M Kishore. *Strategic Cost Management*. New Delhi: Taxmann Publications Pvt. Ltd, 2018.
2. Bandgar P. K. *Strategic Cost Management*. Mumbai: Himalaya Publishing House Pvt Ltd, 2017.

3. Sexena V. K. *Strategic Cost Management and Performance Evaluation*. New Delhi : Sultan Chand & Sons, 2020.

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1. John K Shank and Vijay Govindarajan. *Strategic Cost Management*. UK Simon & Schuster, 2008.
2. Jawahar Lal. *Strategic Cost Management*. Mumbai: Himalaya Publishing House Pvt Ltd, 2018.
3. Arora M. N. *A Text Book of Cost and Management Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd., 2021.

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER –II
CORE COURSE - V: CORPORATE ACCOUNTING (23PCMC22)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

INT.MARKS :25

CREDITS : 5

EXT.MARKS :75

DURATION : 90 hrs

MAX.MARKS :100

Course Objectives

- To comprehend the accounting treatment for issue of shares.
- To determine profits for fire and marine insurance.
- To prepare consolidated financial statements.
- To account for price level changes.
- To adopt financial reporting standards.

Course Outcomes(CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the basic concepts in corporate accounting

CO2[K2]:explain the provision to prepare company accounts

CO3[K3]:examine the accounting methods and accounting standard for reparation of corporate accounting statements

CO4[K4]: analyse the procedure stated to Accounting Standard to prepare final accounts of the corporate.

CO5[K5]:discuss the traditional and contemporary accounting methods

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	2	2	1	1	1	1
CO2[K2]		3	3	3	1	1	2	2
CO3[K3]		2	3	3	1	1	2	2
CO4[K4]		2	3	3	1	1	2	2
CO5[K5]		3	3	3	1	1	2	2
Weightage of the Course		13	14	14	5	5	9	9
Weighted percentage of Course contribution to POs		4.25	4.98	5.6	2.39	3.25	3.91	3.9

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-NoCorrelation)

UNIT I (18 hrs)

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

UNIT II (18 hrs)

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

UNIT III (18 hrs)

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

UNIT IV (18 hrs)

Contemporary Accounting Methods: Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V (18 hrs)

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

TEXTBOOKS

1. Gupta R. L. & Radhaswamy. *Corporate Accounting*. New Delhi: Sultan Chand & Sons, 2021.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari. *Advanced Accountancy*. New Delhi. : Vikas Publishing House Pvt. Ltd., 2022.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal. *Advanced Accountancy - Corporate Accounting*. New Delhi: Kalyani Publishers, 2019.
4. Reddy T. S. & Murthy A. *Corporate Accounting*. Chennai: Margham Publications, 2022.

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER -II

CORE COURSE - VI: SETTING UP OF BUSINESS ENTITIES (23PCMC23)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

INT.MARKS :25

CREDITS : 4

EXT.MARKS :75

DURATION : 90 hrs

MAX.MARKS :100

Course Objectives

- To be aware of the startup landscape and its financing.
- To analyse the formation and registration of Section 8 company.
- To outline the concept of LLP and business collaboration.
- To recognize the procedure for obtaining registration and license.
- To create awareness about the legal compliances governing business entities.

Course Outcomes(CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the scope for setting up of business entities

CO2[K2]: categories various forms and legal requirements to formulate business entities

CO3[K3]: examine various avenues of acquiring finance for startups, NGOs and LLP

CO4[K4]: analyze the compliance of regulatory framework to register business entities

CO5[K5]: assess the recent changes and challenges for setting up of business entities.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	2	1	1	2	2
CO2[K2]	3	3	3	1	1	3	2
CO3[K3]	3	3	3	1	1	2	3
CO4[K4]	3	3	3	1	1	2	3
CO5[K5]	3	2	3	1	2	3	3
Weightage of the Course	14	13	14	5	6	12	13
Weighted percentage of Course contribution to POs	4.58	4.63	5.6	2.39	3.9	5.22	5.63

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low'-'NoCorrelation)

UNIT I

(18 hrs)

Startups in India: Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

UNIT II

(18 hrs)

Not-for-Profit Organisations: Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT III

(18 hrs)

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

UNIT IV

(18 hrs)

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

UNIT V

(18 hrs)

Environmental Legislations in India: Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of

environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

TEXTBOOKS

1. Kailash Thakur. *Environment Protection Law and Policy in India*. New Delhi: Deep & Deep Publication Pvt. Ltd., 2007.
2. Avtar Singh. *Intellectual Property Law*. Bangalore: Eastern Book Company, 2018.
3. Zad N.S and Divya Bajpa. *Setting up of Business Entities and Closure” (SUBEC)*. Chennai : Taxmann, 2022.
4. Amit Vohra & Rachit Dhingra. *Setting Up of Business Entities & Closure*. New Delhi: Bharath Law House, 2022.

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

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER –II

ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-III : BUSINESS ETHICS AND CORPORATE SUSTAINABILITY(23PCM021)
(From2023-2024Batchonwards)

HOURS/WEEK : 4(L-4)

INT.MARKS :25

CREDITS : 3

EXT.MARKS :75

DURATION : 60 hrs

MAX.MARKS :100

Course Objectives

- To be aware of the concept and importance of business ethics.
- To enable ethical decision making based on various theories.
- To expand facts on moral issues relating to business, marketing, advertising, finance, HR and environmental protection.
- To identify with the concepts of corporate sustainability.
- To evaluate sustainability information and prepare reports.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:show the important concepts in business ethics and corporate sustainability

CO2[K2]:describe theories and issues of business ethics and corporate sustainability

CO3[K3]: apply various ethical theories for corporate sustainability and reporting

CO4[K4]: analyse moral issues and sustainability information in business

CO5[K5]: assess the recent trends in business ethics and corporate sustainability

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	3	1	2
CO2[K2]	3	2	2	1	3	2	2
CO3[K3]	2	3	3	3	3	2	2
CO4[K4]	2	3	3	3	3	2	3
CO5[K5]	3	3	3	3	3	2	3
Weightage of the Course	13	13	13	11	15	9	12
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	5.26	9.74	3.91	5.19

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I**(12 hrs)**

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

UNIT II**(12 hrs)**

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

UNIT III**(12 hrs)**

Moral Issues in Business: Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control- Product Safety and Corporate liability.

UNIT IV**(12 hrs)**

Corporate Sustainability: Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and environment.

UNIT V**(12 hrs)**

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

TEXTBOOKS

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

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1. ICSI Study Material. Governance, Risk Management, Compliances and Ethics. New Delhi:
2. David Chandler. Strategic Corporate Social Responsibility: Sustainable Value Creation. New Delhi: Sage Publications Pvt. Ltd, 2016.
3. Mandal S K. Ethics in Business and Corporate Governance. . India:McGraw Hill Education2017

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2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER -II
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC- III: AUDIT AND DUE DILIGENCE (23PCMO22)

HOURS/WEEK : 4(L-4)
CREDITS : 3
DURATION : 60 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To identify with different types of audit.
- To develop information on secretarial audit.
- To be familiar with the basics of due diligence.
- To analyze different types of due diligence.
- To realize due diligence for take overs and due diligence report.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the scope and objectives of audit and due diligence

CO2[K2]: explain the process relating to audit and due diligence

CO3[K3]: examine the techniques and strategy for due diligence

CO4[K4]: appraise various types of audit and due diligence

CO5[K5]: assess the recent changes and challenges in audit and due diligence

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	3	1	2
CO2[K2]	3	2	2	1	3	2	2
CO3[K3]	2	3	3	3	3	2	2
CO4[K4]	2	3	3	3	3	2	3
CO5[K5]	3	3	3	3	3	2	3
Weightage of the Course	13	13	13	11	15	9	12
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	5.26	9.74	3.91	5.19

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I

(12 hrs)

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

UNIT II

(12 hrs)

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

UNIT III

(12 hrs)

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

UNIT IV

(12 hrs)

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

UNIT V

(12 hrs)

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

TEXTBOOKS

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

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

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1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –II

ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC- IV : RURAL AND AGRICULTURAL MARKETING (23PCMO23)

HOURS/WEEK : 4(L-4) **INT.MARKS :25**
CREDITS : 3 **EXT.MARKS :75**
DURATION : 60 hrs **MAX.MARKS :100**

Course Objectives

- To comprehend the concepts of Rural marketing and its environments.
- To grasp the buying behaviour of rural consumers
- To expand knowledge on strategies relating to rural product, branding, packaging, etc.
- To analyse the functioning of food processing industry including distribution and promotion in the rural market.
- To identify with the principles and functioning of cooperative marketing.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:show the concepts of rural and agricultural marketing

CO2[K2]:state the pricing strategies and the buying behavior of rural consumers in food industry and cooperative sector

CO3[K3]: describe the product strategies relating to rural market with special reference to food industry and cooperative sector

CO4[K4]: appraise the strategies in rural and agricultural marketing

CO5[K5]:assess the recent changes and challenges in rural and agricultural marketing

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	3	2	2	3	3
CO2[K2]	3	2	3	1	2	3	3
CO3[K3]	2	2	2	1	1	3	3
CO4[K4]	2	2	2	1	1	3	3
CO5[K5]	2	3	2	2	1	3	3
Weightage of the Course	12	11	12	7	7	15	15
Weighted percentage of Course contribution to POs	3.92	3.91	4.8	3.35	4.55	6.52	6.49

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I

(12 hrs)

Introduction to Rural Marketing: Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketers.

UNIT II

(12 hrs)

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

UNIT III

(12 hrs)

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

UNIT IV

(12 hrs)

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

UNIT V

(12 hrs)

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

TEXTBOOKS

1. Acharya S.S Agarwal N.L. *Agricultural Marketing in India*. India : BS Publishers & Distributors Pvt Ltd, 2019.
2. Ashok M. V. *Emerging Trends in Agricultural Marketing in India*. New Delhi : Brillion Publishing, 2021.
3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra. *Rural Marketing in India: Texts and Cases*. Chennai : Atlantic Publishers and Distributors Pvt Ltd., 2021.

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Books

1. Rahman K S. *Rural Marketing in India*. Mumbai: Himalaya Publishing House, 2019.
2. Dogra Balram and Karminder Ghuman. *Rural Marketing. Concepts and Practices*. Noida : McGraw Hill Education. 2007.

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER –II
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-IV: LOGISTICS AND SUPPLY
CHAIN MANAGEMENT (23PCMO24)

HOURS/WEEK : 4(L-3)
CREDITS : 3
DURATION : 60 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To identify the primary differences between logistics and supply chain management.
- To comprehend the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- To evaluate the management components of supply chain management.
- To analyse the tools and techniques applied in implementing supply chain management.
- To create awareness about the professional opportunities in supply chain management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:show the concepts and figures of logistics and SCM

CO2[K2]:state global and Indian perspectives of logistics and SCM

CO3[K3]: examine the changing environment pertaining to material Management , warehousing and distribution in logistics and SCM

CO4[K4]: analyze the strategic warehousing for SCM including logistic business in global level

CO5[K5]:assess the changes and challenges in logistics and SCM

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	3	2	2	3	3
CO2[K2]	3	2	3	1	2	3	3
CO3[K3]	2	2	2	1	1	3	3
CO4[K4]	2	2	2	1	1	3	3
CO5[K5]	2	3	2	2	1	3	3
Weightage of the Course	12	11	12	7	7	15	15
Weighted percentage of Course contribution to POs	3.92	3.91	4.8	3.35	4.55	6.52	6.49

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I**(12 hrs)**

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

UNIT II**(12 hrs)**

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

UNIT III**(12 hrs)**

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

UNIT IV**(12 hrs)**

SCM- Warehousing: Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

UNIT V

(12 hrs)

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

TEXTBOOKS

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

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

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1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –II
NON MAJOR ELECTIVE COURSE: PRINCIPLES AND PRACTICES OF MODERN
BANKING (23PCM21)

HOURS/WEEK : 4(L-4)

CREDITS : 2

DURATION : 60 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To create awareness about the services in banks
- To know about Indian banking system
- To analyse e-banking services offered by the banks
- To determine the role of RBI and functions of commercial banks
- To evaluate recent changes in banking sectors

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1[K1]: identify the basic concepts of banking.

CO2[K2]: explain the Indian banking system and modern technologies prevailing in the Banking Sector

CO3 [K3]:elucidate the development of banking system in India

CO4 [K4]:determine the e-banking and mobile banking services

CO5[K5]:asses the commercial banks services offered to different types of customers as per RBI regulations

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	-	2	2
CO2[K2]	3	2	-	2	-	2	-
CO3[K3]	2	2	1	2	-	2	1
CO4[K4]	2	1	1	2	-	1	1
CO5[K5]	2	1	-	2	-	-	1
Weightage of the Course	12	8	2	10	-	7	5
Weighted percentage of Course contribution to POs	3.92	2.85	0.8	4.78	-	3.04	2.16

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I **(12 hrs)**

Introduction to Banking: Indian Banking System - Phases of Development - Banking Structure in India - Banker and Customer Relationship. Special Types of Customers: Minor - Partnership Firm - Joint Stock Company.

UNIT II **(12 hrs)**

Reserve Bank of India: History - Structure - Organisation and Governance of RBI - Objectives - Functions - RBI Efforts towards Financial Inclusion. Commercial banking: Definition - Classifications - Functions - Role of Public and Private Sector Banks in the Indian Banking System. - Role of Banks in Economic Development.

UNIT III **(12 hrs)**

Deposit Mobilization by Commercial Banks: Different Types of Deposits - Factors Affecting Deposit Levels. Various Forms of Advances: Cash Credit - Overdraft - Loans. **Different Types of Securities:** Goods - Document of Title to Goods - Life Insurance Policies - Corporate Securities - Government Securities - Real Estate - Fixed Deposit Receipts - Advances Against Jewels.

UNIT IV **(12 hrs)**

E-Banking: Meaning - Services - Facets of E-Banking - Initiatives - Opportunities. Internet Banking Vs. Traditional Banking - Services - Drawbacks - Frauds in Internet Banking.

UNIT V **(12 hrs)**

Mobile banking: Meaning - Features - Services - Security Issues - Electronic Mobile Wallets. ATM: Evolution - Concept - Features - Types - Mechanism - Functions. Electronic Delivery Channels : RTGS - NEFT - ECS - EFT - NFS - CTS.

TEXTBOOKS

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: Sree Meenakshi Publications, 2014.
2. Gurusamy, S. *Banking Theory: Law and Practice*. Chennai: Vijay Nicole Publications, 2018.
3. Santhanam, B. *Banking Theory Law and Practice*. Chennai: Margam Publications, 2017.

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1. Clifford and Gomez. *Banking and Finance Theory, Law and Practice*. Mumbai: Jain Book Agency, 2010.
2. Gupta R.K. *Banking Law and Practice*. New Delhi: Jain Book Agency, 2001.
3. Sundaram and Varshney. *Banking Theory Law and Practice*. New Delhi: Sultan and Chand Co, New Delhi, 2010.
4. Maheswari S.N. *Banking Law Theory and Practice*. Mumbai: Kalyani Publications, 2010.
5. Nirmala Prasad. *Banking and Financial Services*. Mumbai: Himalaya Publications, 2011.

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1. <https://app1.unipune.ac.in/external/course-material/Fundamental-of-Banking-English.pdf>
2. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
3. <https://nptel.ac.in/courses/110/105/110105143/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER – III
CORE COURSE – VII: TAXATION (23PCMC31)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-5, T-1)

CREDITS : 5

DURATION : 90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To identify deductions from gross total income and computation of income for different classes of assessee.
- To explain the procedure for filing of returns and tax planning.
- To analyse the structure on international business taxation.
- To assess Goods and Services Tax and filing GST returns.
- To compute customs duty as per Customs Act.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: show the basic concepts in Indian Taxation system.

CO2[K2]: explain the provisions of National and International business taxation.

CO3[K3]: examine the procedure for filling of Income Tax return and GST return.

CO4[K4]: illustrate nuances of National and International business taxation.

CO5[K5]: assess the recent amendments in Income Tax return and GST laws.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	3	2	1	2	2
CO2[K2]	3	3	2	3	1	2	2
CO3[K3]	3	3	2	3	1	2	3
CO4[K4]	3	3	3	3	1	2	3
CO5[K5]	3	3	3	3	2	3	3
Weightage of the Course	15	15	13	14	6	11	13
Weighted percentage of Course contribution to POs	4.9	5.34	5.2	6.7	3.9	4.78	5.63

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I**(18 hrs)**

Assessment of persons: Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) - Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

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

TEXTBOOKS

1. Vinod Singhania and Kapil Singhania. *Direct Taxes Law & Practice*. New Delhi: Professional Edition, Taxmann Publications.
2. Mehrotra H.C. and Goyal S.P. *Income Tax including Tax Planning & Management*. Agra: Sahitya Bhawan Publications.
3. Sekar G. *Direct Taxes - A Ready Refresher*. Chennai: Sitaraman C. & Co Pvt.Ltd.
4. Balachandran V. *Textbook of GST and Customs Law*. New Delhi: Sultan Chand and Sons, 2021.
5. Vandana Bangar and Yogendra Bangar. *Comprehensive Guide to Taxation (Vol. I and II)*. Uttar Pradesh:Aadhya Prakashan, Prayagraj.

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1. Sha R.G. and Usha Devi N. *Income Tax (Direct and Indirect Tax)*. Mumbai: Himalaya Publishing House, 2022.
2. Girish Ahuja and Ravi Gupta. *Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST*. Wolters Kluwer India Private Limited.
3. Swetha Jain. *GST Law & Practice*. Chennai: Taxmann Publishers Pvt. Ltd.
4. Daty V.S. *GST - Input Tax Credit*. Chennai: Taxmann Publishers.
5. Anurag Pandey. *Law & Practices of GST and Service Tax*. New Delhi: Sumedha Publication House.

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER - III
CORE COURSE - VIII: RESEARCH METHODOLOGY (23PCMC32)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

CREDITS : 5

DURATION : 90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To understand the fundamentals of research.
- To construct theoretical design and formulate hypotheses.
- To evaluate the data collection techniques.
- To perform parametric and non-parametric tests.
- To enhance report writing skills and develop ethical conduct in research.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: show the basic concepts in research methodology.

CO2[K2]: explain the research process.

CO3[K3]: examine various methods for collecting, analyzing and reporting the data.

CO4[K4]: apply parametric and non-parametric tools to test the hypothesis.

CO5[K5]: evaluate the procedure from identification of research problem to preparation of research report.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	3	2	2	2	1
CO2[K2]	2	2	3	2	2	2	1
CO3[K3]	3	3	3	3	2	2	2
CO4[K4]	3	3	3	2	3	3	2
CO5[K5]	3	3	3	3	3	3	2
Weightage of the Course	13	13	15	12	12	12	8
Weighted percentage of Course contribution to POs	4.25	4.63	6	5.74	7.79	5.22	3.46

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I

(18 hrs)

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

UNIT II

(18 hrs)

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

UNIT III

(18 hrs)

Data Collection: Variable: Meaning and types - Techniques of data collection – **Primary data:** Meaning, Advantages and limitations – **Techniques:** Interview, Schedule, Questionnaire, Observation – **Secondary Data:** Meaning and sources.

UNIT IV

(18 hrs)

Data Analysis: Data Analysis – **Uni-variate Analysis:** Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – **Bi-variate analysis:** Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) **Multi Variate Analysis:** Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V

(18 hrs)

Preparation of Research Report: Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Question pattern: Theory: 80%; Problems: 20%

TEXTBOOKS

1. Kothari C.R and Gaurav Garg. *Research Methodology – Methods and Techniques*. New Delhi: New Age International (P) Limited, 2020.
2. Tripathi. *Research Methodology in Management and Social Sciences*. New Delhi: Sultan Chand & Sons, 2014.
3. Krishnaswami and Ranganathan. *Methodology of Research in Social Sciences*. Mumbai: Himalaya Publishing House, 2011.

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Books

1. Sashi K.Guptha and Parneet Rangi. *Research Methodology*. Ludhiana: Kalyani Publisher, 2018.
2. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma. *Business Research Methodology*. Noida (UP): Tata Mcgraw Hill, 12th Edition, 2006.
3. Sharma R D and Hardeep Chahal. *Research Methodology In Commerce and Management*. New Delhi: Anmol Publications, 2004.

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1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com.

SEMESTER – III

CORE COURSE – IX: PRACTICAL : COMPUTERS IN BUSINESS (23PCMC3P)

(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-1, P-5)

CREDITS : 5

DURATION : 90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To understand the fundamentals of SPSS.
- To compare the values obtained in t-test and ANOVA.
- To perform regression and non-parametric tests.
- To create company, groups and ledgers and obtain financial statements using Tally Prime.
- To understand inventory management and account for goods and services tax.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the uses of SPSS and Tally Prime in business

CO2[K3]: solve business problem by applying SPSS and Tally Prime

CO3[K4]: analyse the results derived from SPSS and Tally Prime

CO4[K5]: interpret the results obtained from SPSS and Tally Prime

CO5[K6]: prepare the accounting and GST bills in business.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	3	2	3	2	3	2
CO2[K3]	3	3	2	3	2	3	2
CO3[K4]	3	3	2	3	2	3	3
CO4[K5]	3	3	2	3	2	3	3
CO5[K6]	3	3	2	3	3	3	3
Weightage of the Course	14	15	10	15	11	15	13
Weighted percentage of Course contribution to POs	4.58	5.34	4	7.18	7.14	6.52	5.63

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I **(18 hrs)**

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

UNIT II **(18 hrs)**

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

UNIT III **(18 hrs)**

Non-parametric Tests in SPSS: Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test.

UNIT IV **(18 hrs)**

Introduction to Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company – Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

UNIT V **(18 hrs)**

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

Question Pattern: 100% Practical

List of Practicals

1. Apply Measures of central tendency, Measures of dispersion & Distribution in SPSS
2. Prepare Charts and graphs in SPSS
3. Apply One-sample t-test, Independent Samples t-test & Paired-samples t-test in SPSS
4. Test a hypothesis using One-way ANOVA and Two-way ANOVA in SPSS.
5. Find Correlation between variables.
6. Apply Chi-square test
7. Test a hypothesis using Mann Whitney's test for independent samples
8. Apply Wilcoxon matched pairs sample test-
9. Apply Friedman's test
10. Test a hypothesis using Wilcoxon signed rank test
11. Apply Kruskal Wallis test in SPSS.
12. Prepare Trial balance, Profit and loss A/c and Balance sheet.
13. Prepare Cash Flow/ Fund Flow Statement
14. Analyze the performance of business through ratio analysis
15. Prepare Outstanding Bill Wise Details Report.
16. Find Interest for Credit Purchase and Sales Voucher.
17. Show Godown Transfer.
18. Prepare an invoice under GST Act.
19. Input Tax Credit Set Off.
20. Make GST Payment.
21. Register Purchase from Registered and Unregistered Dealers.

TEXTBOOKS

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T. *Research Methodology & Applications of SPSS in Social Science Research*. New Delhi: Sultan Chand & Sons, 2022.
2. *Official Guide to Financial Accounting using Tally Prime*. New Delhi: BPB Publication, 2021.
3. Chheda Rajesh, U. *Learn Tally Prime*. New Delhi: Ane Books, 4th Edition, 2020.
4. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W. *IBM SPSS for Introductory Statistics*. United Kingdom: Routledge, 6th Edition, 2019.

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1. Sangwan Rakesh. *Learn Tally Prime in English*. Pilani: Ascend Prime Publication, 2022.
2. Lodha Roshan. *Tally Prime with GST Accounting*. Kolkata: Law Point Publication, 2022. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams. *IBM SPSS Essentials: Managing and Analysing Social Sciences Data*. New York: John Wiley & Sons Inc., 2nd Edition, 2021.
3. Rajathi. A, Chandran. P. *SPSS for You*. Chennai: MJP Publishers, 2011.

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1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. [https://tallysolutions.com/business-guides/inventory-management-in-tally-erp 9/](https://tallysolutions.com/business-guides/inventory-management-in-tally-erp-9/)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER – III
CORE COURSE – X : INTERNATIONAL BUSINESS (23PCMC33)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)
CREDITS : 4
DURATION : 90 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To understand the concepts of International Business and International Business Environment.
- To analyse the different theories of International Business.
- To understand the legal procedures involved in International Business.
- To evaluate the different types of economic integrations.
- To analyse the operations of MNCs through real case assessment.

Course Outcomes (CO)

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

CO1[K1]: outline the basic concept in International Business.

CO2[K2]: explain the process and theories involved in International Business.

CO3[K3]: examine the various theories and legal framework of International Business.

CO4[K4]: analyse the role of multilateral institutions for doing business at International Level.

CO5[K5]: assess the recent development and challenges in International Business.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	3	2	2	2	2
CO2[K2]	3	2	3	1	2	2	2
CO3[K3]	3	2	2	3	3	3	2
CO4[K4]	3	3	2	2	3	3	3
CO5[K5]	3	2	2	2	3	3	3
Weightage of the Course	15	12	12	10	13	13	12
Weighted percentage of Course contribution to POs	4.9	4.27	4.8	4.78	8.44	5.65	5.19

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I**(18 hrs)**

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

UNIT II**(18 hrs)**

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

UNIT III**(18 hrs)**

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

UNIT IV**(18 hrs)**

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

UNIT V**(18 hrs)**

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

TEXTBOOKS

1. Charles W.L. Hill. *International Business:Competing in the Global Market Place*, NewYork: Mc Graw Hill.
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar. *International Business: An Asian Perspective*. NewYork: Mc Graw Hill.
3. Rakesh Mohan Joshi. *International Business*. Oxford University Press, 2009.

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1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett. *International Business: The Challenge of Global Competition*. NewYork: Mc Graw Hill.
2. Alan M Rugman & Simon Collinson. *International Business: Pearson Education*, Singapore.

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –III
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-V: STRATEGIC
MANAGEMENT (23PCM031)

HOURS/WEEK : 3(L-3)

CREDITS : 3

DURATION : 45 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To understand strategic management and its levels and phases.
- To analyse the dynamics of competitive strategic management techniques.
- To familiarize with the business and functional level strategies.
- To gain knowledge on organisational and strategic leadership.
- To apply latest concepts in strategy implementation and control.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: show the concepts in strategic management.

CO2[K2]: explain the phases, techniques and different levels of strategic management and its implementation & control.

CO3[K3]: examine strategic management process, leadership, implementation and control.

CO4[K4]: appraise the level of strategies in an organization.

CO5[K5]: discuss strategic management principles at different levels.

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	2	2
CO2[K2]	3	2	2	1	-	2	2
CO3[K3]	3	2	3	2	-	2	3
CO4[K4]	3	2	3	2	-	3	3
CO5[K5]	3	2	2	3	-	3	3
Weightage of the Course	15	10	12	9	-	12	13
Weighted percentage of Course contribution to POs	4.9	3.56	4.8	4.31	-	5.22	5.63

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I (9 hrs)

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT II (9 hrs)

Techniques for Strategic Management: Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - **Strategic Management Process:** Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - **Corporate Level Strategies:** Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT III (9 hrs)

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

UNIT IV (9 hrs)

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT V (9 hrs)

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

TEXTBOOKS

1. Gupta C. B. *Strategic Management*. Noida (Uttar Pradesh): S. Chand and Company Ltd, Latest Edition, 2022.
2. Cherunilam, Francis. *Strategic Management*. Mumbai: Himalaya Publishing House Pvt Ltd, 8th Edition, 2021.
3. John A. Pearce, Richard B. Robinson and Amita Mital. *Strategic Management*. New Delhi: McGraw Hill Education, 14th Edition, 2018.

4. Prasad L. M. *Strategic Management*. New Delhi: Sultan Chand & Sons, 7th Edition, 2018.

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

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2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –III
ELECTIVE COURSES GENERIC/DISCIPLINE SPECIFIC-V: INTERNATIONAL
FINANCIAL MANAGEMENT (23PCMO32)

HOURS/WEEK : 3(L-3)
CREDITS : 3
DURATION : 45 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To understand the importance and nature of international flow of funds.
- To gain knowledge on the various features and transactions in the foreign exchange market.
- To analyse the techniques of international investment decisions for building a better portfolio.
- To understand the flow of funds in the international banks.
- To become familiar with various international instruments.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the basic concepts in International Financial Management.

CO2[K2]: explain the foreign exchange market investment decision and its instruments.

CO3[K3]: examine the techniques of investment and financial decisions in International Financial Management.

CO4[K4]: determine the factors influencing the flow of funds in International Financial Management.

CO5[K5]: discuss the various investment avenues at international level.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	2	2
CO2[K2]	3	2	2	1	-	2	2
CO3[K3]	3	2	3	2	-	2	3
CO4[K4]	3	2	3	2	-	3	3
CO5[K5]	3	2	2	3	-	3	3
Weightage of the Course	15	10	12	9	-	12	13
Weighted percentage of Course contribution to POs	4.9	3.56	4.8	4.31	-	5.22	5.63

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-No Correlation)

UNIT I (12 hrs)

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

UNIT II (12 hrs)

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

UNIT III (12 hrs)

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

UNIT IV (12 hrs)

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

UNIT V (12 hrs)

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

TEXTBOOKS

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

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

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1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER – III
NON- MAJOR ELECTIVE COURSE II: ENTREPRENEURSHIP DEVELOPMENT
(23PCMN31)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 3 (L-3)
CREDITS : 2
DURATION : 45 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To know about entrepreneurship,
- To understand the MSMEs in the economic development
- To analyse the source of venture capital
- To assess the procedure to start new business.
- To analyse the problems faced by the entrepreneurs from setting up of business to sickness

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1[K1]:recall the concepts in entrepreneurship development

CO2[K2]: explain the problems faced by the entrepreneurs from setting up of business to sickness

CO3[K3]:examine the role of Financial Institutional to support entrepreneurs from setting up of business to sickness

CO4[K4]: examine the various forms of business, Financial Institutions and Measures Prevent Sickness

CO5[K5]: assess the procedure to start a new business and role of entrepreneur in economic development.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	-	2	2
CO2[K2]	3	2	-	2	-	2	-
CO3[K3]	2	2	1	2	-	2	1
CO4[K4]	2	1	1	2	-	1	1
CO5[K5]	2	1	-	2	-	-	1
Weightage of the Course	12	8	2	10	-	7	5
Weighted percentage of Course contribution to POs	3.92	2.85	0.8	4.78	-	3.04	2.16

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I (9 hrs)

Entrepreneur: Meaning - Definition-Characteristics and Functions of an Entrepreneur - Types - Women Entrepreneur - Opportunity for Women Entrepreneur-Problems of Women Entrepreneur - Remedial Measures- Role of Entrepreneur in Economic Development.

UNIT II (9 hrs)

Micro Small and Medium Enterprises: Concepts and Definitions - Importance of MSMEs - MSME Development Act 2006 - Forms of Business Organization - Sole Proprietor Concerns - Partnership - Limited Liability Partnership - Private Limited and Public Limited Company.

UNIT III (9 hrs)

Setting up of Business: Business Idea - Preparation of Project - Selection of Location - Procurement of Raw Material - Land/Shed - Machinery - Power Connection - Insurance - Government Clearance - Registration Procedure.

UNIT IV (9 hrs)

Finance and Institutional Support to Entrepreneurs: Financial Requirement - Working Capital - Fixed Capital - Institutional Support - SIDO - SIDBI - NSIC - KVIC - SFCs - DIC (Central Government Schemes NEED, UYEGP) -TIIC - MUDRA Bank and Commercial Banks - Incentives and Subsidies for Entrepreneurs.

UNIT V (9 hrs)

Sickness and Revival of Business: Definition of Sickness of Business - Signals and Symptoms of Sickness - Causes of Sickness - Measures to Prevent Sickness - Policy Initiatives and Corresponding Measures to Deal with Sickness.

TEXTBOOK

Gordon E. and Natarajan K. *Entrepreneurship Development*. Mumbai: Himalaya Publishing House, 2017.

REFERENCES

Books

1. Dr Khanka S.S. *Entrepreneurial Development*. New Delhi: S.Chand and Company Ltd, 2011.

2. Indian Institute of Banking and Finance. *Micro, Small and Medium Enterprises in India*. New Delhi: Taxmann Publication (P) Ltd, 2017.
3. Shejwalkar P.C. *Entrepreneurship Development*. New Delhi: Everest Publishing House, 2011.

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2. <https://www.youtube.com/watch?v=F5-sDkIM0uY>
3. https://onlinecourses.nptel.ac.in/noc19_mg55/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER – III
INTERNSHIP / INDUSTRIAL ACTIVITY (23PCMJ31)
(From 2023-2024 Batch onwards)

HOURS/WEEK : INT.MARKS :25
CREDITS : 2 EXT.MARKS :75
DURATION : 25 Days MAX.MARKS :100

Course Objectives

- To learn and develop new skills relevant to the field of study or career interests.
- To understand different departments, roles, and functions within the organization to broaden knowledge and explore potential career paths.
- To apply the knowledge gained in academic studies to real-world scenarios.
- To bridge the gap between classroom learning and professional life.
- To gain exposure to different tasks, projects, and challenges relevant to the chosen field.

Course Outcomes (CO)

On successful completion of the course, the learners should be able to

- CO1[K1]:** Identify different career paths within the industry and gain insights into potential future roles.
- CO2[K3]:** apply theoretical concepts and academic knowledge to real-world situations and challenges encountered during the internship.
- CO3[K4]:** analyse problems, generate innovative solutions, and make informed decisions.
- CO4[K5]:** evaluate how to manage time effectively and prioritize tasks to meet deadlines and deliver quality work.
- CO5[K6]:** create a portfolio of the work, projects, and achievements during the internship.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	-	1	1	1	2
CO2[K3]	2	3	-	1	-	1	2
CO3[K4]	2	2	-	2	-	1	1
CO4[K5]	-	2	1	-	-	1	1
CO5[K6]	1	3	3	3	-	1	2
Weightage of the Course	8	12	4	7	1	5	8
Weighted percentage of Course contribution to POs	2.61	4.27	1.6	3.35	0.65	2.17	3.46

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

Rules and Regulations

1. Each Student has to undergo 25 days institutional/industry based training during the fourth semester summer vacation.
2. Internships could be undertaken in different media organizations, industries and educational institutions which should be approved by the department.
3. Students should keep a detailed record of activities performed and hours spent in training and report the same to the Faculty Coordinator/Mentor/Guide regularly about the progress of internship on weekly basis
4. At the end of the internship, the student must submit a full-fledged detailed internship report (not exceeding 20 pages) along with attendance certificate
5. The Internship carries 100 marks out of which 25 marks for Internal and 75 Marks for External.
6. The viva voce board shall consist of the Head of the Department and the Internal Examiner (Senior Faculty member)
7. The training programme shall be evaluated as per the following pattern

Internal (25 Marks)

Training Review: 15 Marks
Daily Log Report: 5 Marks
PPT Presentation :5 Marks

External (75 Marks)

Training Report :25 Marks
Viva Voce : 50 Marks

EACH INTERNSHIP REPORT WILL FOLLOW THE FORMAT DESCRIBED:

- Title Page
- College Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- Organizational structure of the concern
- Weekly work plan
- List of figures, List of Tables
- Index
- Chapters

List of Chapters

1. Introduction
2. Nature of work
3. Role in the organization
4. Questionnaires and Observations about work
5. Operating Environment
6. Detailed Description of Technology used
7. Implementation
8. Conclusion
9. Appendix

Text Format in the report : Times New Roman 12 with 1.5 line
Margins 1.5" left and 1" all other

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER – IV
CORE COURSE - XI: CORPORATE AND ECONOMIC LAWS (23PCMC41)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

CREDITS : 5

DURATION : 90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To analyse current and capital account transactions and dealings in foreign currency under FEMA.
- To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act.
- To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act.
- To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act.
- To explain the registration and related procedures under Real Estate Act.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:outline the basic concept in various Corporate and Economic Laws

CO2[K2]:explain the objectives of Corporate and Economic Laws

CO3[K3]:examine the procedure for application of Corporate and Economic Laws

CO4[K4]:analyze the provision of Corporate and Economic Laws

CO5[K5]:evaluate the offences, penalties, adjudications and appeals procedure for Corporate and Economic Laws

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	2
CO2[K2]	3	2	2	1	1	2	2
CO3[K3]	2	3	3	1	1	2	2
CO4[K4]	2	3	3	1	1	2	2
CO5[K5]	3	3	3	1	3	2	2
Weightage of the Course	13	13	13	5	7	9	10
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	2.39	4.55	3.91	4.33

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I **(18 hrs)**

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

UNIT II **(18 hrs)**

Competition Act, 2002 and Consumer Protection Act, 2019: Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT III **(18 hrs)**

Law relating to intellectual property rights: Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV **(18 hrs)**

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

UNIT V **(18 hrs)**

Real Estate (Regulation and Development) Act, 2016: Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions

and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

TEXTBOOKS

1. Munish Bandari. *A Textbook on Corporate and Economic Laws*. New Delhi: Bestword Publications 33rd Edition, 2022.
2. Amit Vohra and Rachit Dhingra. *Economic, Business and Commercial Laws*. Siliguri: Bharat Book House, 18th Edition, 2022.
3. Pankaj Garg. *Taxmann's Corporate and Economic Laws*. New Delhi: Taxmann Publications, 7th Edition, 2021.

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1. Sekar.G. and Saravana Prasath.B. *Students' Handbook on Corporate and Economic Law*. New Delhi: Commercial Law Publishers (India) Pvt.Ltd., 2022.
2. Taxmann. *FEMA & FDI Ready Reckone*. New Delhi: Taxmann Publications, 15th Edition, 2021.
3. Ahuja. V.K. and Archa Vashishtha. *Intellectual Property Rights (contemporary Developments)* Toronto, (CAN): Thomson Reuters, 2020.

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1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com.

SEMESTER – IV

CORE COURSE – XII: HUMAN RESOURCE ANALYTICS (23PCMC42)

(From 2023-2024 Batch onwards)

HOURS/WEEK : 6 (L-6)

CREDITS : 5

DURATION : 90 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To understand the concept and framework of human resource analytics
- To evaluate the process of human resource analytics and the relevant research tools
- To illustrate the evolution, types and design of HR metrics
- To deal with data collection and transformation
- To adopt tools and techniques for predictive modelling

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:recall the concept of human resource analytics

CO2[K2]:explain the HR tools and techniques in decision making

CO3[K3]: examine the different types of HR metrics and their relative merits

CO4[K4]: collect and transform data leading to HR reporting

CO5[K5]:build models for predictive analysis

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	2
CO2[K2]	3	2	2	1	1	2	2
CO3[K3]	2	3	3	1	1	2	2
CO4[K4]	2	3	3	1	1	2	2
CO5[K5]	3	3	3	1	3	2	2
Weightage of the Course	13	13	13	5	7	9	10
Weighted percentage of Course contribution to POs	4.25	4.63	5.2	2.39	4.55	3.91	4.33

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

UNIT I (18 hrs)

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

UNIT II (18 hrs)

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

UNIT III (18 hrs)

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

UNIT IV (18 hrs)

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

UNIT V (18 hrs)

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

TEXTBOOKS

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

REFERENCES

Books

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.

Web Sources

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER – IV
CORE COURSE - XIII : PROJECT WITH VIVA VOCE (23PCMJ41)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 10

CREDITS : 7

DURATION : 150 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To familiarize the students with the objectives and stages in formulating a Research Project
- To enable the learners to identify the different stages of Research Methodology
- To adhere to the rules formulated in the latest edition of MLA hand book
- To employ the accurate documentation in executing Research project

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:identify the unexplored areas of research

CO2[K2]:outline the objectives in formulating a research paper

CO3[K3]:apply the latest rules of documentation to cite Print, Non-print and Web Publications in a research paper

CO4[K4]:analyze the stages in writing a thesis – collecting and evaluating Sources and drafting documentation

CO5[K6]:prepare a rightly documented research project with adequate discussion, interpretation and evaluation

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	1	1	1
CO2[K2]	3	2	2	2	1	1	1
CO3[K3]	3	2	2	2	1	1	1
CO4[K4]	3	2	3	3	1	1	1
CO5[K6]	2	2	3	3	2	1	1
Weightage of the Course	14	10	11	12	6	5	5
Weighted percentage of Course contribution to POs	4.58	3.56	4.4	5.74	3.9	2.17	2.16

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'NoCorrelation)

Guidelines

1. Students are required to submit a project at the end of the IV semester. The student will work under a faculty member as the research guide.
2. Depending on the interest of the students, project research areas will be chosen.
3. Students must meet the guide periodically.
4. The project carries 100 marks of which 25 Marks for Internal Assessment and 75 Marks for External Examination.
5. There will be two project review sessions.
6. Each student must either present paper or participate in Conferences/Seminars related to his Project work.
7. A draft of the final project report should be submitted to the Project Guide for review at least three weeks prior to the end of the semester.
8. The project report should be of minimum 40 pages (excluding bibliography & appendices)
9. Three copies of the final project report should be submitted.
10. The Head of the department and the Project Guide will evaluate the final Project Report.
11. The viva voce board shall consist of the External Examiner, the Head of the Department and the Internal Examiner (Research Project Guide)

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

Internal Assessment (25 Marks)	External Examination (75 Marks)
Project Report & Review 15 Marks	: Project Report : 25 Marks
PowerPoint Presentation 5 Marks	: Viva Voce : 50 Marks
Participation/Publications in Conferences or Seminars : 5 Marks	

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER –IV
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC -VI: ORGANIZATIONAL
BEHAVIOUR (23PCMO41)

HOURS/WEEK : 4(L-4)
CREDITS : 3
DURATION : 60 hrs

INT.MARKS :25
EXT.MARKS :75
MAX.MARKS :100

Course Objectives

- To introduce the various aspects of human behavior at work.
- To determine the role of motivation and job satisfaction in organisational commitment.
- To analyse different forms of organizational structure and contemporary communication tools.
- To assess the importance of transactional analysis in facilitating negotiations and conflict management.
- To evaluate the recent trends in organizational change and development.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the basic concepts in Organizational Behaviour.

CO2[K2]: explain employees behaviour in organization from learning to organization development

CO3[K3]: examine effect of OB models and organizational learning on human behaviour

CO4[K4]: analyze organization structure and inter person transactions at workplace

CO5[K5]: evaluate the Motivation Theories and various OB models for change management and development in the organization

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	1	2	1	1	1
CO2[K2]	3	2	1	1	2	1	2
CO3[K3]	3	2	1	1	1	1	2
CO4[K4]	3	2	1	2	1	1	2
CO5[K5]	2	1	1	2	2	1	2
Weightage of the Course	14	10	5	8	7	5	9
Weighted percentage of Course contribution to POs	4.58	3.56	2	3.83	4.55	2.17	3.9

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I**(12 hrs)**

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

UNIT II**(12 hrs)**

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

UNIT III**(12 hrs)**

Organisational structure and Communication: Organisational structure- Factors, Forms. Importance of virtual organizations – Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

UNIT IV**(12 hrs)**

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

UNIT V**(12 hrs)**

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

TEXTBOOKS

1. Aswathappa. *Organizational Behaviour*. Mumbai: Himalaya Publication, 2021.
2. Subba Rao. *Organizational Behaviour*. Mumbai: Himalaya Publication, 2021.
3. S.S. Khanka, *Organizational Behaviour*. Noida : S. Chand.2021.
4. L.M. Prasad.*Organizational Behaviour*. New Delhi : Sultan Chand,2016.

REFERENCES

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1. Kavitha Singh, *Organizational Behaviour*. New Delhi : Sultan Chand, 2022
2. Fred Luthans, *Organizational Behaviour*. New York: McGraw Hill International Edition, 2017.

Web Sources

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. [https://www.mbaknol.com/management-concepts/concept-of-work place spirituality/](https://www.mbaknol.com/management-concepts/concept-of-work-place-spirituality/)
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme -M.Com.
SEMESTER -IV
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - VI: INSOLVENCY LAW
AND PRACTICE (23PCM042)

HOURS/WEEK : 4(L-4)

CREDITS : 3

DURATION : 60 hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS :100

Course Objectives

- To introduce the core concepts in Insolvency and Bankruptcy Code.
- To identify the recent developments in the area of Insolvency Law and Bankruptcy code.
- To assess the legal, procedural and practical aspects of Insolvency and its resolution.
- To analyse cross border insolvency laws and insolvency resolution.
- To evaluate code of conduct laid down for Insolvency practitioners.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]:recall the concepts and need for the Insolvency and Bankruptcy Code

CO2[K2]:explain the provisions relating to insolvency law and practices

CO3[K3]:examine legal, procedural and practical aspects of insolvency practitioners and Liquidator

CO4[K4]:determine the responsibility and accountability of insolvency practitioners and Liquidator

CO5[K5]:assess the Adjudication and Appeals for Corporate Persons and provisions for cross border transactions under IBC

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	1	2	1	1	1
CO2[K2]	3	2	1	1	2	1	2
CO3[K3]	3	2	1	1	1	1	2
CO4[K4]	3	2	1	2	1	1	2
CO5[K5]	2	1	1	2	2	1	2
Weightage of the Course	14	10	5	8	7	5	9
Weighted percentage of Course contribution to POs	4.58	3.56	2	3.83	4.55	2.17	3.9

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-'No Correlation)

UNIT I**(12 hrs)**

Introduction to Insolvency and Bankruptcy Code: Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

UNIT II**(12 hrs)**

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

UNIT III**(12 hrs)**

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

UNIT IV**(12 hrs)**

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

UNIT V**(12 hrs)**

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

TEXTBOOKS

1. Prasad Vijay Bhat, Divya Bajpai. Corporate Restructuring Insolvency Liquidation & Winding-Up. New Delhi : Taxmann, 2022.
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia, Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice. New Delhi : Bloomsbury Publishing India Pvt. Ltd, 2022.
3. Sumant Batra . Corporate Insolvency Law and Practice. Bangalore: Eastern Book Company, 2017.

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1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria. *Law & Practice of Insolvency & Bankruptcy*. New Delhi: Taxmann, 2022.
2. Taxmann's. *Insolvency and Bankruptcy Law Manual*. New Delhi: Taxmann publications, 2020.

Web Sources

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

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE**

PG Programme - M.Com

SEMESTER – IV

**SKILL ENHANCEMENT COURSE/ PROFESSIONAL COMPETENCY SKILL:
COMMERCE FOR NET/SET/TRB EXAMINATIONS (23PCMS41)**

(From 2023-2024 Batch onwards)

HOURS/WEEK : 4 (L-4)

CREDITS : 2

DURATION : 60 hrs

INT.MARKS :100

MAX.MARKS :100

Course Objectives

- To help the students update their knowledge in Commerce.
- To orient students with the broader genres of commerce in general.
- To introduce the learners to the elements of Business Environment, Accounting, Auditing, business economics
- To train the students to acquaint with strategies to crack NET/SET/TRB.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the terms employed in the various commerce related subjects.

CO2[K2]: explain the prominent changes happen the business environment

CO3[K3]: articulate the major critical concepts in commerce focused in the competitive examinations

CO4[K4]: examine the recent changes in the commerce related field

CO5[K5]: assess the theories developed in commerce related field.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	1	1	-	2	1
CO2[K2]	2	2	1	1	-	2	1
CO3[K3]	2	2	1	2	-	2	1
CO4[K4]	3	2	1	2	-	2	2
CO5[K5]	2	3	2	2	-	2	2
Weightage of the Course	11	10	6	8	-	10	7
Weighted percentage of Course contribution to POs	3.59	3.56	2.4	3.83	-	4.35	3.03

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-NoCorrelation)

UNIT I (12 hrs)

Business Environment: Concepts and Elements of Business Environment. International Business: Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) - Balance of Payments (BOP) - Regional Economic Integration - International Economic institutions-World Trade Organisation (WTO)

UNIT II (12 hrs)

Accounting: Basic Accounting Principles and Concepts - Partnership Accounts - Corporate Accounting - Cost and Management Accounting - Financial Statements Analysis - Human Resources Accounting-Indian Accounting Standards and IFRS. Auditing: Recent Trends in Auditing. **Business Economics:** Demand Analysis- Consumer Behaviour - Cost of Capital and Time Value of Money.

UNIT III (12 hrs)

Business Management: Principles and Functions of Management - Organization Structure - Responsibility and Authority - Motivation and Leadership- Corporate Governance and Business Ethics. **Human Resource Management:** Human Resource Management - Performance Appraisal - Organizational Culture.

UNIT IV (12 hrs)

Banking and Financial Institutions: Types of Banks-Reserve Bank of India-Banking Sector Reforms in India-Financial markets - Financial Institutions-Digitisation of Banking and Other Financial Services - Insurance. **Marketing Management:** Marketing Concept and Approaches - Product Decisions - Pricing Decisions - Promotion Decisions - Distribution Decisions- Service Marketing - Trends in Marketing - Logistics Management

UNIT V (12 hrs)

Income-Tax: Income-Tax Basic Concepts- International Taxation. **Corporate Tax Planning:** Corporate Tax Planning - Techniques of Corporate Tax Planning - Deduction and Collection of Tax at Source; Advance Payment of Tax; E-filing of Income - Tax Returns.

TEXTBOOK

1. Truman.UGC NET/SET Commerce.New Delhi: Danika Publishing Company, Revised Edition, 2019.

REFERENCE

BOOKS

1. Gupta,R.*UGC-NET Paper-I Teaching and Research Aptitude*.New Delhi:Ramesh Publishing House, Revised Edition, 2018.
2. Neetu Singh and ApekshaAgiwal. *NTA UGC NET/JRF/SET Commerce Paper-2*. New Delhi: Arihant Publication (India) Limited, Revised Edition, 2019.

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1. <https://testbook.com/banking-awareness/financial-market-in-india>
2. <https://www.innovative.org.in/study-material/ugc-net-jrf-commerce-study-materials/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
SEMESTER IV
EXTENSION ACTIVITY
(From 2023-2024 Batch onwards)

HOURS/WEEK :
CREDITS : 1
DURATION :

INT.MARKS :100

Course Objectives

- To promote community involvement, encourage civic participation, and foster a sense of ownership and responsibility.
- To involve the learners in organizing campaigns, seminars, or public events to educate the public, promote understanding, and advocate for positive change.
- To create platforms for knowledge sharing, partnership development, and collective action.
- To encourage environmental conservation, promote responsible resource management, or foster sustainable livelihoods.
- To raise awareness about social issues, advocate for marginalized groups, or implement programs that promote inclusivity and equal opportunities.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: recognize the importance of community service through training and education

CO2[K2]: interpret ecological concerns, consumer rights, gender issues & legal protection

CO3[K3]: develop team spirit, verbal/nonverbal communication and organizational ethics by participating in community service

CO4[K4]: examine the necessity of professional skills & community-oriented services for a holistic development

CO5[K6]: create awareness on human rights, legal rights, First Aid, Physical fitness and wellbeing

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	-	-	2	2	1	1
CO2[K2]	2	1	-	2	1	1	1
CO3[K3]	2	-	-	1	2	2	1
CO4[K4]	1	1	1	1	2	2	1
CO5[K6]	1	-	-	1	2	2	1
Weightage of the Course	8	2	1	7	9	8	5
Weighted percentage of Course contribution to POs	2.61	0.71	0.4	3.35	5.84	3.48	2.16

Based on the level of contribution ('3'-High,'2'-Medium,'1'-Low'-NoCorrelation)

1. Physical Education
2. Red Ribbon Club (RRC)
3. Youth Red Cross (YRC)
4. Fine Arts Club
5. Library and Information Service Club
6. Yoga Club
7. ECO Club
8. Consumer Club
9. Human Rights Club
10. Women Empowerment Cell
11. Legal Awareness League