

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 2021 - 2022 Batch onwards)

PG Department of Commerce

PG Programme

Approved in the Academic Council – XIII held on 11/ 08/ 2021

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
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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
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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**

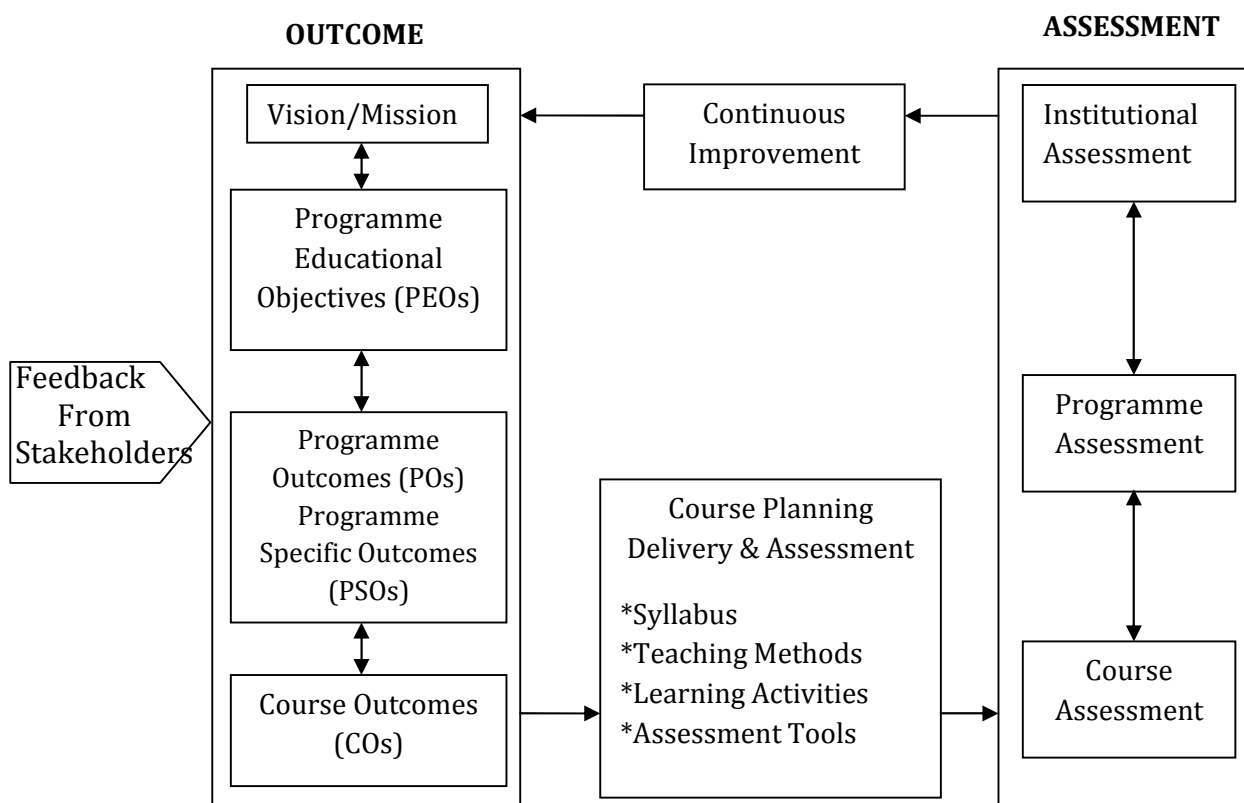
(From 2021-2022 Batch onwards)

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 (CGPA 3.11) 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
- Nurturing the entrepreneurial skills of the rural youth
- 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
P01	✓						
P02		✓					
P03			✓				
P04				✓			
P05					✓		
P06						✓	
P07							✓

X. PO-PEO Mapping Matrix-- M.Com

PO \ PEO	PEO1	PEO2	PEO3	PEO4	PEO5
P01	✓		✓		✓
P02		✓			✓
P03		✓	✓	✓	
P04		✓	✓	✓	
P05					✓
P06		✓	✓		✓
P07			✓	✓	✓

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 2021 - 2023 may be permitted to write their examinations in this pattern up to April 2026.

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

For PG Programmes, the Internal and External marks are distributed as follows:

For all Theory Courses : Internal Marks: 40; External Marks: 60

For all Practical Courses and Project : Internal Marks: 50; External Marks: 50

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	15 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 one of the Assignments will be given
Quiz	5 marks	One Quiz Test will be conducted
Viva/ Oral Exam/ Group discussion/ Role Play	10 marks	Test will be conducted in any one of the Oral Mode
Seminar	5 marks	One Seminar for each course

Internal Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	40 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	40 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

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

Internal Test – 40 Marks - 1 hr 45 mins Duration

S.No	Type of Questions	Marks
1.	Objective type Questions Multiple Choice – 4 questions Answer in a Word/Sentence – 4 questions	04 04
2.	Short Answer –3 questions – either or type	3x4=12
3.	Long Answer–2 questions – either or type	2x10=20

Summative Examinations – 60 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	5x4=20
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

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

$$\begin{array}{lcl} \text{Percentage Attainment of Course outcome} & = & \text{Average of percentage attainment} \\ \text{for Summative Examinations} & & \text{of all COs} \end{array}$$

Final Direct Assessment of Course outcome Attainment

For Theory Courses

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

For Practical Courses

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

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

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

$$\text{Percentage Attainment of CO of a course} = \text{Average of percentage attainment of all COs}$$

Final Assessment of CO attainment

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

Expected Level of Attainment for each of the Course Outcomes

CO	Level of Attainment
Above 70%	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.

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

Expected Level of Attainment for each of the Programme Outcomes

PO	Level of Attainment
Above 70%	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

PEO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
CURRICULUM STRUCTURE
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)

Ubject	Sem I	Sem II	Sem III	Sem IV	Credits
Core Courses	6 (4) 6 (4) 6 (4) 6 (4)	6 (5) 6 (5) 6 (4) 6 (4)	6 (5) 6 (4) 6 (4) 6P (4)	6 (5) 6 (5) 6 (4) 6P (4)	69
Elective Courses	6 (4)		6 (4)		8
Non Major Elective		6 (4)			4
Self Based Learning (Swayam Course)			(3)		3
Project				6 (6)	6
Total hrs(per Week)/credit	30 (20)	30 (22)	30 (24)	30 (24)	90 120

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
PG Programme –M.Com
CURRICULUM PATTERN
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)
PROGRAMME CODE – PCM

Semester	Course Code	Course Name	Hours	Credits
I	21PCMC11	Core Course- I: Financial Management	6	4
	21PCMC12	Core Course – II: International Business	6	4
	21PCMC13	Core Course -III : Marketing Management	6	4
	21PCMC14	Core Course –IV: Operations Research	6	4
		Elective Course - I :	6	4
	21PCMO11 21PCMO12 21PCMO13	1. Human Resource Management 2. Company Law 3. Organizational Behaviour		
		Total	30	20
II	21PCMC21	Core Course – V: Advanced Corporate Accounting	6	5
	21PCMC22	Core Course- VI: Accounting for Management	6	5
	21PCMC23	Core Course - VII: Entrepreneurship Development	6	4
	21PCMC24	Core Course - VIII: Advanced Business Statistics	6	4
	21PCMN21	Non Major Elective Course: Principles of Modern Banking	6	4
		Total	30	22
III	21PCMC31	Core Course - IX : Income Tax Law and Practice and Tax Planning	6	5
	21PCMC32	Core Course - X: Business Research Methods	6	4
	21PCMC33	Core Course -XI: Financial Market and Institutions	6	4
	21PCMC3P	Core Course - XII: Practical: Multi Media	6	4
		Elective Course - II :	6	4
	21PCMO31 21PCMO32 21PCMO33	1. Security Analysis and Portfolio Management 2. Customer Relationship Management 3. Corporate Social Responsibility		

	21PCMM31 21PCMM32 21PCMM33	Self-paced Learning – (Swayam Course) 1. Business Ethics 2. Principles of Management 3. Leadership for India Inc: Practical Concepts and Constructs		3
		Total	30	24
IV	21PCMC41	Core Course – XIII: Applied Costing	6	5
	21PCMC42	Core Course -XIV: Indirect Taxation	6	5
	21PCMC43	Core Course -XV: Banking Technology	6	4
	21PCMC4P	Core Course - XVI: Practical : Computerized Accounting	6	4
	21PCMJ41	Core Course - XVII: Project	6	6
		Total	30	24

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
(From 2021-2022 Batch onwards)
PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Course Code	Course Name	P01	P02	P03	P04	P05	P06	P07
I	21PCMC11	Core Course- I: Financial Management	13	12	10	6	2	5	3
	21PCMC12	Core Course – II: International Business	13	10	9	6	2	4	2
	21PCMC13	Core Course -III : Marketing Management	13	13	8	6	2	5	3
	21PCMC14	Core Course –IV: Operations Research	13	13	10	6	2	5	3
	21PCMO11 21PCMO12 21PCMO13	Elective Course - I : 1. Human Resource Management 2. Company Law 3. Organizational Behaviour	13	11	8	6	2	5	3
II	21PCMC21	Core Course – V: Advanced Corporate Accounting	13	10	9	7	2	5	3
	21PCMC22	Core Course- VI: Accounting for Management	14	14	10	7	2	5	3
	21PCMC23	Core Course - VII: Entrepreneurship Development	13	12	10	8	2	5	3
	21PCMC24	Core Course - VIII: Advanced Business Statistics	13	11	10	7	2	5	3
	21PCMN21	Non Major Elective Course: Principles of Modern Banking	12	8	2	10	0	7	5
III	21PCMC31	Core Course - IX : Income Tax Law and Practice and Tax Planning	13	14	10	6	2	5	3
	21PCMC32	Core Course - X: Business Research Methods	13	10	12	7	3	5	3
	21PCMC33	Core Course -XI: Financial Market and Institutions	13	11	8	4	2	5	3
	21PCMC3P	Core Course - XII: Practical: Multi Media	13	12	10	10	2	5	3
	21PCMO31 21PCMO32 21PCMO33	Elective Course - II : 1. Security Analysis and Portfolio Management 2. Customer Relationship Management 3. Corporate Social Responsibility	13	10	9	6	2	5	3
		Self-paced Learning – (Swayam	13	10	10	9	3	2	8

	21PCMM31 21PCMM32 21PCMM33	Course) 1. Business Ethics 2. Principles of Management 3. Leadership for India Inc: Practical Concepts and Constructs							
IV	21PCMC41	Core Course – XIII: Applied Costing	13	12	8	3	2	4	2
	21PCMC42	Core Course –XIV: Indirect Taxation	13	12	9	5	2	5	2
	21PCMC43	Core Course -XV: Banking Technology	13	10	10	8	3	4	2
	21PCMC4P	Core Course - XVI: Practical : Computerized Accounting	13	12	10	10	2	7	3
	21PCMJ41	Core Course - XVII: Project	15	13	13	8	3	5	3
Total Weightage of all Courses Contributing to PO			310	240	195	145	44	103	66

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com
(From 2021-2022 Batch onwards)
PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE

Semester	Course Code	Course Name	P01	P02	P03	P04	P05	P06	P07
I	21PCMC11	Core Course- I: Financial Management	4.73	5	5.13	4.14	4.55	4.85	4.55
	21PCMC12	Core Course – II: International Business	4.73	4.17	4.62	4.14	4.55	3.88	3.03
	21PCMC13	Core Course -III : Marketing Management	4.73	5.42	4.1	4.14	4.55	4.85	4.55
	21PCMC14	Core Course –IV: Operations Research	4.73	5.42	5.13	4.14	4.55	4.85	4.55
	21PCM011	Elective Course - I : 1.Human Resource Management 2. Company Law 3. Organizational Behaviour	4.73	4.58	4.1	4.14	4.55	4.85	4.55
	21PCM012								
	21PCM013								
II	21PCMC21	Core Course – V: Advanced Corporate Accounting	4.73	4.17	4.62	4.83	4.55	4.85	4.55
	21PCMC22	Core Course - VI: Accounting for Management	5.09	5.83	5.13	4.83	4.55	4.85	4.55
	21PCMC23	Core Course- VII: Entrepreneurship Development	4.73	5	5.13	5.52	4.55	4.85	4.55
	21PCMC24	Core Course - VIII: Advanced Business Statistics	4.73	4.58	5.13	4.83	4.55	4.85	4.55
	21PCMN21	Non Major Elective Course: Principles of Modern Banking	4.36	3.33	1.03	6.9	0	6.8	7.58
III	21PCMC31	Core Course - IX : Income Tax Law and Practice and Tax Planning	4.73	5.83	5.13	4.14	4.55	4.85	4.55
	21PCMC32	Core Course - X: Business Research Methods	4.73	4.17	6.15	4.83	6.82	4.85	4.55
	21PCMC33	Core Course -XI: Financial Market and Institutions	4.73	4.58	4.1	2.76	4.55	4.85	4.55
	21PCMC3P	Core Course - XII: Practical: Multi Media	4.73	5	5.13	6.9	4.55	4.85	4.55
	21PCM031 21PCM032	Elective Course - II : 1. Security Analysis and Portfolio Management 2. Customer Relationship Management	4.73	4.17	4.62	4.14	4.55	4.85	4.55

	21PCM033	3. Corporate Social Responsibility							
	21PCMM31 21PCMM32 21PCMM33	Self-paced Learning – (Swayam Course) 1. Business Ethics 2. Principles of Management 3. Leadership for India Inc: Practical Concepts and Constructs	4.73	4.17	5.13	6.21	6.82	1.94	12.12
IV	21PCMC41	Core Course – XIII: Applied Costing	4.73	5	4.1	2.07	4.55	3.88	3.03
	21PCMC42	Core Course –XIV: Indirect Taxation	4.73	5	4.62	3.45	4.55	4.85	3.03
	21PCMC43	Core Course -XV: Banking Technology	4.73	4.17	5.13	5.52	6.82	3.88	3.03
	21PCMC4P	Core Course - XVI: Practical : Computerized Accounting	4.73	5	5.13	6.9	4.55	6.8	4.55
	21PCMJ41	Core Course - XVII: Project	5.45	5.42	6.67	5.52	6.82	4.85	4.55
Total Weighted Percentage of Course Contribution to POs			100	100	100	100	100	100	100

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER – I
CORE COURSE – I: FINANCIAL MANAGEMENT (21PCMC11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to financial management concepts and enables them to make investment decisions.

Course Outcomes (CO)

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

CO1[K1]: identify the fundamental financial management concepts

CO2[K2]: explain the various sources of finance available to the business concern and the relationship between risk and return

CO3[K3]: calculate EPS and cost of capital and identify Inventory Management Techniques and Credit policies

CO4[K4]: analyze theories of capital structure and examine different types of leverage

CO5[K5] : assess the Investment Evaluation Criteria in capital budgeting and prove relevant and irrelevant theories in dividend distribution

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	P0	P01	P02	P03	P04	P05	P06	P07
CO1[K1]		3	3	2	2	-	1	-
CO2[K2]		3	2	2	1	1	1	1
CO3[K3]		3	2	2	1	-	1	1
CO4[K4]		2	2	2	1	1	1	-
CO5[K5]		2	3	2	1	-	1	1
Weightage of the course		13	12	10	6	2	5	3
Weighted percentage of Course contribution to POs		4.73	5	5.13	4.14	4.55	4.85	4.55

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

UNIT I

(18 hrs)

Financial Management: Meaning - Objectives - Scope - Role of Financial Manager- Liquidity vs. Profitability. **Time Value of Money:** Net Present Value - Concept of Value and Return. **Risk and Return:** Return on a Single Asset - Risk of Rates of Return - Expected Return and Risk.

UNIT II

(18 hrs)

Source of Finance: Classification - Security Financing - Buy Back Own Securities- Convertible Debentures - Internal Financing - Loan Financing -Lease Financing - Hire Purchase Financing. **Capital Structure:** Meaning - Optimum Capital Structure - Capital Structure Theories - Determinants. **Working Capital Management:** Concepts - Need - Types - Source -Management of Working Capital.

UNIT III

(18 hrs)

Receivables Management: Objectives - Costs - Benefits - Credit policies - Credit Terms - Credit Analysis. **Inventory management:** Objectives of Inventory Management - Inventory Management Techniques.

UNIT IV

(18 hrs)

Cost of Capital : Meaning - Significance- Opportunities - Determining Components - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Weighted Average Cost of Capital. **Capital Budgeting:** Nature - Types - Investment Evaluation Criteria – NPV - IRR - Profitability Index - Payback - ARR.

UNIT V

(18 hrs)

Leverage: Meaning- Operating Leverage - Financial Leverage - Composite Leverage - EBIT - EPS Analysis. **Dividend Theory and Practices:** Issues in Dividend Policy - Dividend Relevance - Walter's Model - Gordon's Model - Dividend Irrelevance - MM Hypothesis - Objectives of Dividend Policy - Stability of Dividend and Forms of Dividend.

Note: Question paper shall cover 40% Theory and 60% Problems.

TEXTBOOKS

1. Dr Maheswari S.N. *Financial Management Principles and practices*. New Delhi: Sultan Chand and Sons, 2010. (UNIT II,IV,V)

2. Pandey I. M. *Essentials of Financial Management*. New Delhi: Vikas Publications House, 2015. **(UNIT1,III)**

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Books

1. Khan M. Y. and Jain P. K. *Financial Management Text Problems and Cases*. New Delhi: Tata McGraw Hill, 2014.
2. Murthy A. *Financial Management*. Chennai: Margam Publications, 2016.
3. Periyasamy. *Financial Management*. Chennai: Vijay Nicole Imprints, 2015.
4. Prasanna Chandra. *Financial Management*. New Delhi: Tata McGraw Hill, 2014.
5. Tulsian P. C. *Financial Management*. New Delhi: S.Chand and Company, 2016

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1. <https://nptel.ac.in/courses/110/107/110107144/>
2. <https://icmai.in/upload/Students/Syllabus-012/Study Material New/Inter-Paper8-Revised.pdf>
3. https://onlinecourses.nptel.ac.in/noc20_mg31/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - I
CORE COURSE – II: INTERNATIONAL BUSINESS (21PCMC12)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to the basics of international trading environment and recent developments in international business.

Course Outcomes (CO)

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

CO1[K1]: identify the factors affecting international business

CO2[K2]: specify the different international trading environment

CO3[K3]: develop suitable international business strategies

CO4[K4]: analyse the impact of government policies and procedure on multinational enterprise

CO5[K5]: evaluate the role and monetary system of international financial management

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	P0	P01	P02	P03	P04	P05	P06	P07
CO1[K1]		3	2	2	1	-	1	1
CO2[K2]		3	2	2	1	-	1	-
CO3[K3]		3	2	2	2	-	1	-
CO4[K4]		2	2	2	1	1	1	1
CO5[K5]		2	2	1	1	1	-	-
Weightage of the course		13	10	9	6	2	4	2
Weighted percentage of Course contribution to POs		4.73	4.17	4.62	4.14	4.55	3.88	3.03

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

UNIT I (18 hrs)

Introduction to International Business: Meaning - Features - Factors - International Operations Management - International Business Environment - Means of Engaging in International Business - External Influences of International Business - Human and Cultural Environments on Business - Political Influence on International Business.

UNIT II (18 hrs)

International Trading Environment: WTO- TRIM - TRIP - IPR - Country Evaluation and Selection - Scanning for Alternative Influential Variable - Return on Investment on Country - International Economic Organisations.

UNIT III (18 hrs)

Multinational Enterprises: Meaning - Features - Evaluating the Impact of the MNE - Economic Impact of the MNE - Operational and Political Impact of International Business - International Goods, Services and Financial Flows and Balance of Payments.

UNIT IV (18 hrs)

International Financial Management: Meaning - Role - International Monetary System. **Foreign Exchange Rates:** Basics, Transaction and Economic Exposure - Foreign Direct Investment. **Strategies:** Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.

UNIT V (18 hrs)

Recent developments in International Business: E-business - International Business Intelligence - International Product Decisions - Global Supply Chain Management - International Logistics and Distribution - Designing Organisations for International Environment.

TEXTBOOK

1. Francis Cherunilam. *International Business Text and Cases*. New Delhi: Eastern Economy Edition, 2015.

REFERENCES

Books

1. Anant K, Sundaram J, and Steward Black. *The International Business Environment- Text and Cases*. New Delhi: Prentice Hall of India Private Limited, 2010.
2. Apte P.G. *International Financial Management*. New Delhi: Tata McGraw Hill, 2014.
3. John, D. Daniels and Lee,H. Radebough. *International Business*. New Delhi: Wesley Publishing Company, 2009.
4. Roger Bennett. *International Business*. New Delhi: Pearson Education,2011.

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1. <https://open.umn.edu/opentextbooks/textbooks/72>
2. <https://examstime.in/international-business-study-materials/>
3. <https://www.ncertbooks.guru/international-business-notes/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - I
CORE COURSE - III: MARKETING MANAGEMENT (21PCMC13)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course familiarizes the learners with the key marketing concepts, principles, tools and techniques adopted in 9Ps in marketing.

Course Outcomes (CO)

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

CO1[K1]: describe the marketing concepts and identify the Market Segments and Marketing Mix

CO2[K2]: trace the factors influencing consumer buying behaviour and Promotion Mix

CO3[K3]: determine the steps involved in new product development, branding and positioning

CO4[K4]: examine the importance of pricing and distribution

CO5[K5]: assess the dynamics of Customer Relationship Management, E-Marketing and Green Marketing

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	-	1	1	1
CO2[K2]	3	3	2	1	-	1	-
CO3[K3]	3	2	2	2	-	1	-
CO4[K4]	2	3	-	1	-	1	1
CO5[K5]	2	2	2	2	1	1	1
Weightage of the course	13	13	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	5.42	4.1	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Marketing: Meaning - Scope - Importance - Approaches to Study of Marketing - Marketing Concept. **Marketing Environment:** Micro Environment - Macro Environment - Competitive Environment Strategy. **Market Segmentation:** Concept of Market Segmentation - Requirement of Effective Segmentations - Benefits and Limitations of Market Segmentation. **Marketing Mix:** Meaning - Definition - 9Ps of Marketing Mix - Factors Determining Marketing Mix.

UNIT II (18 hrs)

Consumer Behaviour: Meaning and Importance - Consumer Buying Process - Factors Influencing Consumer Buying Behaviour - Consumer Buying Behaviour Theories. **Customer Relationship Management:** Meaning - Definition - Need - Advantages - Scope - Types - Functional Components - Cornerstones of Customer Relationship Management. E-Marketing - Green Marketing.

UNIT III (18 hrs)

Product Planning and Product Mix: Types of Products - Significance of Product Planning - Product Objectives and Policies - Product Mix and Factors Affecting it - Product Mix Strategies - Product Standardization and Simplification - Product Identification. **New Product Development:** Meaning - Steps in New Product Development. **Product Life Cycle:** Meaning - Stages - Managing PLC. Product Positioning - Branding - Packaging.

UNIT IV (18 hrs)

Price Mix: Significance - Factors Affecting Pricing - Pricing Objectives - Pricing Policies - Factors Influencing Pricing Decisions - Kinds of Pricing Decisions - Pricing of New Products. **Channels of Distribution:** Importance - Selection of Distribution Channel - Distribution Policies and Strategies - Middlemen Functions.

UNIT V (18 hrs)

Promotional Mix: Promotion Strategies - Kinds of Promotion - Approaches to Promotion - Factors Affecting Promotion Mix. **Advertising:** Importance - Objectives - Kinds - Media of Advertising - Advertising Agency - Advertising Copy. **Personnel Selling:** Importance - Kinds of Salesmen. **Sales Promotion:** Functions - Importance - Methods - Legal Restrictions on Sales Promotion and Advertising in India. **Publicity:** Meaning.

TEXTBOOKS

1. Gupta C.B. and Rajan Nai N. *Marketing Management*. New Delhi: Sultan Chand and Sons Co, 2015.
2. Sheela Rani S. *Customer Relationship Management*. Chennai: Margham Publications, 2019.

REFERENCES

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1. Kotler P, et al. *Principles of Marketing: A South Asian Perspective*. London: Pearson Education, 2013.
2. Mahajan J.P. and Mahajan A. *Principles of Marketing*. New Delhi: Vikas Publications, 2014.
3. Saxena R. *Marketing Management*. New Delhi: Tata McGraw Hill Education, 2006.
4. Sharma K. and Aggarwal S. *Principles of Marketing*. New Delhi: Taxmann Publication, 2018.

Web Sources

1. <https://nptel.ac.in/courses/110/104/110104068/>
2. <https://nptel.ac.in/courses/110/104/110104070/>
3. https://onlinecourses.nptel.ac.in/noc19_mg48/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER-I
CORE COURSE -IV: OPERATIONS RESEARCH (21PCMC14)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course enables the learners to study various tools to formulate the business strategies to maximize the profit and minimise cost through optimum utilization of resources.

Course Outcomes (CO)

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

CO1[K2]: explain the models of Operations Research

CO2[K3]: use the various techniques of Operations Research

CO3[K4]: examine the solution by using appropriate methods in game theory, Queuing theory, Decision Theory and network analysis

CO4[K5]: choose the appropriate method to solve transportation and assignment problems

CO5[K6]: create the Linear Programming problem and solve by using Operations Research Techniques

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	2	2	2	-	1	1
CO2[K3]	3	2	2	-	1	1	-
CO3[K4]	3	3	2	2	-	1	-
CO4[K5]	2	3	2	2	1	1	1
CO5[K6]	2	3	2	-	-	1	1
Weightage of the course	13	13	10	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	5.42	5.13	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Operations Research: Meaning - Models - Characteristics of an Ideal Model, Advantages and Disadvantages of a Model - Significance - Techniques - Applications - Limitations.

UNIT II (18 hrs)

Linear programming: Characteristics - Importance - Formulation of LPP. Graphical Method - Simplex Method - Mixed Type Constraints (Exempt Big M)- Duality.

UNIT III (18 hrs)

Transportation Problem: Definition - North West Corner Rule - Least Cost Method - Vogel's Approximation Method - Degeneracy - Unbalanced - Maximizing of Profits - Optimality Test (MODI method). **Assignment Problem:** Definition - Hungarian Method - Unbalanced Assignment Problem - Maximization - Travelling Salesman Problem - Difference between Transportation and Assignment Problems.

UNIT IV (18 hrs)

Game Theory: Characteristics - Pure Strategies - Saddle Point - Value of the Game - Mixed Strategies - Two Persons Game - Graphical Solutions of 2 x M and M x 2 Game (Excluding LPP) - Dominance Property. **Decision Theory:** Decision Making Environment - Decision Under Uncertainty - Decision Tree Analysis - Advantages and Limitations - Bayesian Decision Rule.

UNIT V (18 hrs)

Queuing Theory: Meaning - Assumption - Elements of Queuing System - Single Channel Model Only - Use of Queuing Theory in Costing. **Network Analysis:** Objectives - Rules of Network Construction - Numbering the Events - Time Analysis - CPM - PERT- Cost Consideration in PERT/CPM.

Note: Question Paper Shall Cover 20% Theory and 80% Problems.

TEXTBOOKS

1. Kalavathy S. *Operations Research*. Noida: Vikas Publishing House PVT Ltd, 2016. **(UNIT III,IV,V)**
2. Agarwal N.P. *Operations Research*. New Delhi: Ramesh Book Depot, 2004. **(UNIT I,II)**

REFERENCES

Books

1. Pannerselvam. *Operations Research*. New Delhi: Prentice Hall of India, 2009.
2. Narag A.S. *Linear Programming and Decision Making*. New Delhi: Sultan Chand, 1995.
3. Taha H.A. *Operations Research - An Introduction*. New York: Pearson Education, 2002.
4. Theirout R.J. and Klekamp R.C. *Decision Making Through Operations Research*. New York: John Wiley, 1989.

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1. <https://www.youtube.com/watch?v=a2QgdDk4Xjw&list=PLjc8ejfjPgTf0LaDEHGLB3gCHZYcNtsoX&index=2>
2. <https://www.youtube.com/watch?v=RnZnIlksdwU&list=PLjc8ejfjPgTf0LaDEHGLB3gCHZYcNtsoX&index=15>
3. <https://www.youtube.com/watch?v=Dmw30syT5yw&list=PLjc8ejfjPgTf0LaDEHGLB3gCHZYcNtsoX&index=20>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER I
ELECTIVE COURSE - I: HUMAN RESOURCE MANAGEMENT (21PCMO11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course familiarizes the learners with the job analysis and human resource accounting, recruitment process and the various compensation practices in organizations.

Course Outcomes (CO)

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

CO1[K1]: describe the functions and important key aspects in Human Resource Management

CO2[K2]: explain the Staffing and Recruitment Process

CO3[K3]: determine importance of Industrial Relation and WPM

CO4[K4]: analyse the compensation practices

CO5[K5]: appraise the performance evaluation and training methods

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	2	-	1	-
CO2[K2]	3	2	2	1	1	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	-	1	-	1	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.58	4.1	4.14	4.55	4.85	4.55

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

UNIT I **(18 hrs)**

Introduction to HRM: Meaning – Definition - Scope and Objectives of HRM - Importance and Functions of HRM - Job Analysis - Job Description and Job Specification - Concept of Human Resource Accounting- Merits and Demerits.

UNIT II **(18 hrs)**

Staffing: Human Resource Planning - Source of Recruitment and Evaluation of Source. **Selection Procedure:** Psychological and Physiological Testing and Selection, Interviewing Candidates - Selection vs. Recruitment. **Training Process :** Need for Training - Training Methods - General and Specific Training - Training Evaluation.

UNIT III **(18 hrs)**

Compensation Practices: Establishing Pay Plan - Basics of Compensation - Factors Determining Pay Rate - Wages and Salary Administration - Compensation Structure - Job Evaluation - Incentives and Fringe Benefits - Statutory and Non Statutory Benefits - Moral and Productivity - Retirement Benefits and Other Welfare Measures.

UNIT IV **(18 hrs)**

Performance Appraisal: Definition – Objective – Needs - Methods of Performance Appraisal - Performance Appraisal Process. **Transfer:** Kinds - Policy and Procedure of Transfer. **Promotion:** Significant and Advantages. **Demotion:** Objectives and Causes of Demotion.

UNIT V **(18 hrs)**

Industrial Relation: Importance and Objectives - Causes of Industrial Dispute - Strike - Lockout - Lay Off and Retrenchment - Health - Safety - Welfare and Social Security. **Workers Participation in Management:** Need - Participate Forum of WPM.

TEXTBOOK

1. Subba Rao. *Personal and Human Resource Management*. Bengaluru: Himalaya Publishing House, 2020.

REFERENCES

Books

1. Aswathappa K. *Human Resource Management text and cases*. New Delhi: Mc Graw Hill Education (India) Private Limited, 2007.
2. Murali Krishna P. *Human Resource Development*. New Delhi: Tarun Offset Printers, 1998.
3. Nagpal C.S. and Mittal A.C. *Human Resource Development*. New Delhi: Anmol Publications PVT. Ltd, 2003.

Web Sources

1. <https://nptel.ac.in/courses/122/105/122105020/>
2. <https://www.digimat.in/nptel/courses/video/110105069/L01.html>
3. <https://www.digimat.in/nptel/courses/video/110105039/L01.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - I
ELECTIVE COURSE - I: COMPANY LAW (21PCM012)
(From 2021-2022 Batch onwards)

HOURS / WEEK: 6
CREDITS : 4
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to administrative machinery, formation, documentation and administration of a company.

Course Outcomes (CO)

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

CO1[K1]: describe the companies act and its administrative machinery

CO2[K2]: express the procedure for Formation of a Company

CO3[K3]: articulate the documentation procedure of a proposed company

CO4[K4]: examine the rights and duties of administrative members of company

CO5[K5]: critique the role of Liquidators on winding up of a company

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	2	-	1	-
CO2[K2]	3	2	2	1	1	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	-	1	-	1	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.58	4.1	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Company and its Administrative Machinery: Definition - Characteristics - Kinds of Companies - Companies Act, 1956 and Companies Act, 2013 - Registrars of Companies - Advisory Committee - Company Law Board - Powers and Functions.

UNIT II (18hrs)

Formation of a Company: Promoter - Pre incorporation or Preliminary Contracts - Provisional Contract - Electronic Filing of Forms - Incorporation of Company - Certificate of Incorporation - Commencement of Business - Effect of Registration.

UNIT III (18 hrs)

Memorandum of Association: Clause in content of Memorandum - Alteration of Memorandum - Doctrine of ultra vires. **Articles of Association:** Contents of Articles - Alteration of Articles - Relation and Distinction between Articles and Memorandum of Association - Doctrine of Indoor management. **Prospectus:** Disclosures in Prospectus - Misstatements in Prospectus and its Consequences.

UNIT IV (18 hrs)

Management and Administration: Directors : Qualification and Disqualification - Appointment - Nomination - Election of Directors - Duties and Liabilities - Removal of Directors. **Company Secretary:** Definition- Types- Appointment – Duties - Rights and Liabilities - Removal. **Members:** Shareholders - Members of a Company - Rights and Duties of Members.

UNIT V (18 hrs)

Company Meeting: Importance - Classification of Meeting - Quorum - Adjournment - Agenda - Proxy - Motion - Resolution - Types of resolution. **Winding Up of the Company:** Types of Winding Up of the Company - Voluntary Winding Up by Members and Creditor- Winding Up by National Company Law Tribunal - Liquidators - Types - Powers and Duties of Liquidators.

TEXTBOOKS

1. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, 2015. **(UNIT I,IV,V)**
2. Kapoor N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand and Sons Publications, 2016. **(UNIT II,III,V)**

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1. Srirenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, 2018.
2. Charles Wild, Stuart Weinstein Smith and Keenan. *Company Law*. Chennai: Pearson Longman Publication, 2009.
3. The Institute of Cost Accountants of India (ICAI). *Corporate Laws and Compliance*. Mumbai: Repro India Limited, 2016.

Web Sources

1. <https://icmai.in/studentswebsite/studymat.php>
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3. <https://icmai.in/studentswebsite/studymat.php>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - I
ELECTIVE COURSE - I: ORGANIZATIONAL BEHAVIOUR (21PCM013)
(From 2021-2022 Batch onwards)

HOURS / WEEK: 6
CREDITS : 4
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to Organizational Behaviour and Leadership approaches.

Course Outcomes (CO)

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

CO1[K1]: identify the important concepts in organizational behaviour

CO2[K2]: interpret the attitude and approaches of the organizational behaviour

CO3[K3]: apply personality and motivation theories in the organization

CO4[K4]: examine the plan for implementing changes in organizational structure

CO5[K5]: select the significance of contemporary leadership and communication in organization

CO-PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	-	2	-	1	-
CO2[K2]	3	2	2	1	-	-	-
CO3[K3]	3	2	2	1	1	1	1
CO4[K4]	2	2	2	1	-	1	1
CO5[K5]	2	2	2	1	1	2	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.58	4.1	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Introduction: Definition - Nature and Importance of Organizational Behaviour – Challenges - Process - Types of Organisational Models - Organisational Behaviour in Historical Perspective - Classical Approach - Neoclassical Approach - Modern Approach.

UNIT II (18 hrs)

Perception: Importance and Factors Influencing Perception - Interpersonal Perception. **Learning:** Meaning - Determinants - Learning Theories and Principles. **Attitudes:** Concepts - Formation - Types - Measurement.

UNIT III (18 hrs)

Personality: Theories - Development - Determinants - Personality Traits Affecting Behaviour - Personality Traits of Indian Managers. **Motivation:** Definition - Concept of Motivation - Theories of Motivation.

UNIT IV (18 hrs)

Organizational Structure: Components Need for Formal Organization Structure - Features of Good Organization Structure - Forms of Organization Structure - Impact of Technology on Organization. **Organizational Change:** Nature - Factors in Organizational Change - Organizational Growth and Changes.

UNIT V (18 hrs)

Leadership: Concepts - Theories - Styles - leadership Styles in Indian Organizations - Contemporary Issues in Leadership. **Communication:** Function - Process - Barriers forms. **Stress Management:** Stress in Work Place - Individual Differences and Experiencing Stress - Managing Workplace Stress.

TEXTBOOKS

1. Prasad L.M. *Organizational Behaviour*. New Delhi: Sultan Chand and Sons, 2016
2. Khanka S.S. *Organizational Behaviour*. New Delhi: Sultan Chand and Sons, 2006.

REFERENCES

Books

1. Prasad. *Organizational Behaviour*. New Delhi: Sultan Chand and Sons, 2015.
2. Robbins and Stephen. *Organizational Behaviour*. New Delhi: Pearson Publication, 2012.
3. Uma Sekaran. *Organizational Behaviour*. New Delhi: Tata McGraw Hill, 2008.

Web Sources

1. <https://nptel.ac.in/courses/110/106/110106145/>
2. <https://nptel.ac.in/courses/110/105/110105033/>
3. <https://nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg51/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - II
CORE COURSE - V: ADVANCED CORPORATE ACCOUNTING (21PCMC21)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to corporate accounting methods with accounting standards and preparation of accounts of banking, Insurance and Electricity companies.

Course Outcomes (CO)

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

CO1[K1]: describe the Accounting Standards and Social Responsibility Accounting.

CO2[K2]: classify the schedules in Banking Companies Accounts

CO3[K3]: draw the consolidated balance sheet of Holding Companies' Accounts

CO4[K3]: apply the Double Accounting System in Electricity Companies

CO5[K5]: assess the methods of preparing revenue account and balance sheet of Insurance Companies

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	-	1	1	-
CO2[K2]	3	2	2	2	-	1	1
CO3[K3]	3	2	2	2	1	1	-
CO4[K3]	2	2	2	2	-	1	1
CO5[K5]	2	2	1	1	-	1	1
Weightage of the Course	13	10	9	7	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.17	4.62	4.83	4.55	4.85	4.55

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

UNIT I (18 hrs)

Holding Companies' Accounts: Introduction - Advantages - Disadvantages - Wholly - Owned Subsidiary Companies - Partly - Owned Subsidiary Companies - Presentation of Accounts - Principles of Consolidation - Elimination of Investment in Shares - Minority Interest - Cost of Control - Capital and Revenue Profit - Revaluation of Assets and Liabilities - Elimination of Common Transactions - Contingency Liabilities - Unrealized Profit - Current Accounts - Bonus Shares - Treatment of Dividend - Debentures of Subsidiary Company - Preference Shares in Subsidiary Company - Share Premium - Preliminary Expenses - Sales of Shares - Consolidated Profit and Loss Account - Consolidated Balance Sheet (Except Inter-Company Holdings and Chain Holding).

UNIT II (18 hrs)

Accounts of Banking Companies: Introduction - Legal Provisions - Disposal of Non-Banking Assets-Restrictions on Loans - Restrictions on Commission - Restriction on Payment of Dividend - Management of Minimum Capital - Statutory Reserve - CRR and SLR-Accounts and Audit - Profit and Loss Account - Balance Sheet - Money at Call and Short Notice - Advances - Acceptance Endorsements - Bills for Collection - Bills Payable - Bills Purchased and Discounted - Rebate on Bills Discounted - Inter Office Adjustments - Slip System.

UNIT III (18 hrs)

Accounts of Insurance Companies: Types of Insurance - Annual Accounts - Life Insurance - Consideration for Annuities Granted - Balance Sheet - Determination of Profit - Accounts of General Insurance - Reserve for Unexpired Risk - Revenue Account and Balance Sheet of Insurance Companies.

UNIT IV (18 hrs)

Double Accounting System: Introduction - Double Entry System and Double Account System - Double Account System - Features of Double Account System - Advantages and Disadvantages - Accounts of Electricity Companies - Depreciation - Contingencies Reserves - Development Reserve - General Reserve - Tariff and Dividend Control Reserve - Remuneration - Reasonable Return - Capital Base - Clear Profit - Disposal of Surplus - Replacement of Assets - Receipts and Expenditure on Capital Accounts - General Balance Sheet - Revenue Account - Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

UNIT V

(18 hrs)

Accounting Standards: Accounting Standards - Indian and International Accounting Standards - Accounting Standards 1,3,6,10,14,21 and 29 - Application - Scope - Formulation - Advantages - Disadvantages – Challenges. **Inflation Accounting** (Theory only). **Social Responsibility Accounting** (Theory only).

Note: Question Paper shall cover 20% Theory and 80% Problems.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Corporate Accounting*. Chennai: Margham Publications, 2018.

REFERENCES

Books

1. Jain and Narag. *Advanced Accountancy*. Ludiana: Kalyani Publishers, 2015.
2. Gupta R.L. *Advanced Accounting*. New Delhi: Sultan and Sons, 2015.
3. Arulanandam and Raman. *Advanced Accountancy*. New Delhi: Himalaya Publishing House, 2015.

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1. <https://edurev.in/courses/10649-Advanced-Corporate-Accounting-Notes-for-Bcom>
2. <https://www.gceducity.com/corporate-accounting-study-material/>
3. <https://www.youtube.com/watch?v=ezeF-ldZlco>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - II
CORE COURSE - VI: ACCOUNTING FOR MANAGEMENT (21PCMC22)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to analyse, interpret and take decision on financial statements by using management accounting tools.

Course Outcomes (CO)

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

CO1[K1] : describe the usages of management accounting tools

CO2[K2]: differentiate the cash flow and funds flow statements

CO3[K4]: analyse the various types of budgets

CO4[K4]: compare actual with standard material, labour and over head cost through variance analysis

CO5[K5]: evaluate the applicability of financial statements for decision making

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	1	-	1	-
CO2[K2]	3	3	2	2	1	1	1
CO3[K4]	3	3	2	1	-	1	-
CO4[K4]	3	3	3	2	-	1	1
CO5[K5]	2	2	1	1	1	1	1
Weightage of the Course	14	14	10	7	2	5	3
Weighted percentage of Course contribution to POs	5.09	5.83	5.13	4.83	4.55	4.85	4.55

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

UNIT I (18 hrs)

Introduction: Introduction to Financial, Cost and Management Accounting - Accounting Principles, Conventions and Concepts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustment Entries - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Utility of Accounting for Management.

UNIT II (18 hrs)

Analysis of Financial Statements: Concepts of Financial Statements - Nature - Analysis and Interpretations of Financial Statements - Tools - Comparative Financial Statements - Common Size Statements - Trend Analysis - **Ratio Analysis** - Short Term Financial Ratios - Long Term Financial Ratios - Solvency Ratios - Profitability Ratios- Proprietary and Yield Ratios - Turnover Ratios - Financial Reporting and Analysis

UNIT III (18 hrs)

Funds Flow Statement: Funds Flow Analysis - Funds From Operation - Sources and Uses of Funds - Preparation of Schedule of Changes in Working Capital - Construction of Funds Flow Statement - Marginal Uses of Fund Flow Analysis and its Limitations. **Cash Flow Analysis:** Cash from Operation - Preparation of Cash Flow Statement - Uses and Limitations - Distinction between Funds Flow and Cash Flow Statement.

UNIT IV (18 hrs)

Standard Costing: Meaning - Defenition - Advantage and Limitations of Standard Costing - Standard Hour - Standard Cost Card. **Variance Analysis:** Relevance of Standard Cost for Variance Analysis - Significance of Variance Analysis - Computation of Material Variances - Labour Variances - Overhead Variances - Sales Variances - Accumulation and Disposal of Variances.

UNIT V (18 hrs)

Budget and Budgetary Control: Concept of Budget and Budgetary Control - Nature and Objectives of Budgetary Control - Establishing a System of Budgetary Control - Advantages and Limitations -Types of Budgets. **Preparation of Budget:** Sales Budget - Selling and Distribution Cost Budget - Production Budget - Purchases Budget - Cash Budget - Fixed and Flexible Budgets - Master Budget - Zero Base Budgeting.

Note: Question paper shall cover 20% Theory and 80% Problems

TEXTBOOKS

1. Pillai R.S.N. and Bagavathi. *Management Accounting*. New Delhi: Sultan Chand and Publications, 2015.
2. Ramachandran R. and Srinivasan. *Management Accounting*. Tiruchy: Sriram Publications, 2015.

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1. Maheshwari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand and Publications, 2015.
2. Khan M.Y and Jain K.P. *Management Accounting*. New Delhi: Tata McGraw Hill Publishing House, 2015.
3. Arora M. N. *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd, 2014.

Web Sources

1. <https://www.accountingformanagement.org/>
2. <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost->
3. <https://www.investopedia.com/terms/m/managerialaccounting.asp>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com.

SEMESTER II

CORE COURSE - VII : ENTREPRENEURSHIP DEVELOPMENT (21PCMC23)

(From 2021-2022 Batch onwards)

HOURS/WEEK : 6

CREDITS : 4

DURATION : 90 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS : 100

Preamble

This course introduces the learners to entrepreneurship, MSMEs, the source of venture capital and the procedure to start new business.

Course Outcomes (CO)

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

CO1[K1]: relate the role of entrepreneurs in economic development

CO2[K2]: explain the importance of implementation of MSME Act

CO3[K3]: present the various Financial and Institutional support to entrepreneurs

CO4[K4]: examine the various forms of business and Prevent Sickness.

CO5[K5]: assess the registration procedure to start a new business

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	1	1
CO2[K2]	3	2	2	2	1	1	-
CO3[K3]	3	2	2	2	-	1	-
CO4[K4]	2	3	2	2	-	1	1
CO5[K5]	2	3	2	1	1	1	1
Weightage of the Course	13	12	10	8	2	5	3
Weighted percentage of Course contribution to POs	4.73	5	5.13	5.52	4.55	4.85	4.55

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

UNIT I (18 hrs)

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

Unit II (18 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 (18 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 (18 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 (18 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.

TESTBOOK

1. 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.

Web Sources

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

HOURS/WEEK : 6	INT.MARKS : 40
CREDITS : 4	EXT.MARKS : 60
DURATION : 90 hrs	MAX.MARKS : 100

This course introduces the learners to know the usage of advanced statistical tools for business.

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

C02[K2]: relate and differentiate correlation and regression analysis

C04[K4]: compare parametric and non parametric test

C05[K6]: develop hypothesis and test the data by using appropriate statistical tools

CO \ PO	P0	P01	P02	P03	P04	P05	P06	P07
CO1[K1]		3	2	2	2	1	1	1
CO2[K2]		3	2	2	1	-	1	1
CO3[K3]		3	2	2	1	-	1	-
CO4[K4]		2	2	2	2	-	1	-
CO5[K6]		2	3	2	1	1	1	1
Weightage of the Course		13	11	10	7	2	5	3
Weighted percentage of Course contribution to POs		4.73	4.58	5.13	4.83	4.55	4.85	4.55

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

UNIT I (18 hrs)

Correlation : Meaning – Definition – Types - Methods of Studying Correlation - Karl pearson's Coefficient of Correlation - Probable Error - Spearman's Rank Correlation - Con-current Deviation - Partial Coefficient of Correlation - Co-efficient of Multiple Correlation - Use of SPSS in Correlation.

UNIT II (18 hrs)

Regression: Meaning – Definition - Uses of Regression Analysis - Difference between Correlation and Regression Analysis - Regression Line - Regression Equation - Standard Error - Multiple Regression - Limitations of Regression Analysis - Use of SPSS in Regression.

UNIT III (18 hrs)

Testing of Hypotheses: Meaning and Definition of Hypothesis - Procedure of Testing Hypothesis. **Small Sample Test:** Testing Significance for Small Sample - Students t-Distribution - Properties - Application.

UNIT IV (18 hrs)

Parametric Test: F-test-Application of F test. **Analysis of Variance:** One-Way ANOVA - Two-Way ANOVA - Use of SPSS in One-Way ANOVA and Two-Way ANOVA.

UNIT V (18 hrs)

Non-Parametric Test : Meaning- Advantages of Non-Parametric Test - Paired Sample Sign Test - Mann-Whitney U Test - One Runs Test - The Kruskal Wallis or H-Test. **Chi-Square Test:** Meaning -Definition-Degree of Freedom - Yate's Correction – Uses – Limitation - Use of SPSS in Chi-Square Test, One Runs Test, Mann-Whitney U Test and Kruskal Wallis.

Note: Question paper shall cover 20% Theory and 80% Problems.

TEXTBOOKS

1. Dr Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand and Sons, 2013.
2. Deepak Chawla and Neena Sondhi. *Research Methodology Concepts and Cases*. New Delhi: Vikas Publication House Pvt Ltd, 2011.

REFERENCES

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1. Sanchetti and Kapoor. *Advanced Statistical Methods*. New Delhi: Sultan Chand and Sons, 2010.
2. Croxton, Cowden and Klein. *Applied General Statistics*. New Delhi: Prentice Hall. 2008.

Web Sources

1. <https://nptel.ac.in/courses/111/104/111104032/>
2. <https://nptel.ac.in/courses/110/107/110107114/>
3. <https://nptel.ac.in/courses/111/102/111102143/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - II
NON MAJOR ELECTIVE COURSE: PRINCIPLES OF MODERN BANKING
(21PCMN21)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS : 100

Preamble

This course familiarizes the learners with the commercial, Central banks and e-banking services.

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 modern technologies prevailing in the Banking Sector

CO3 [K3]: present the functions of commercial banks and RBI

CO4 [K4]: examine the e-banking services

CO5 [K4]: differentiate the various types of bank account and bank customers

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[K4]	2	1	-	2	-	-	1
Weightage of the Course	12	8	2	10	-	7	5
Weighted percentage of Course contribution to POs	4.36	3.33	1.03	6.9	-	6.8	7.58

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

UNIT I (18 hrs)

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

UNIT II (18 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 (18 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 (18 hrs)

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

UNIT V (18 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 IX: INCOME TAX LAW AND PRACTICE AND TAX PLANNING
(21PCMC31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to calculate taxable Income of Individual, Hindu Undivided Family, Partnership firm and Company and teach the return and assessment procedure.

Course Outcomes (CO)

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

CO1[K1]: identify the sources of Income under IT Act

CO2[K3]: compute the taxable Income from different sources of income

CO3[K4]: analyse the procedure for tax planning

CO4[K4]: examine the types and filling of returns of Assesseees

CO5[K5]: evaluate the procedure for assessment of Assesseees

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	1	1
CO2[K3]	3	3	2	1	-	1	-
CO3[K4]	3	3	2	2	-	1	1
CO4[K4]	2	3	2	-	1	1	-
CO5[K5]	2	3	2	2	1	1	1
Weightage of the Course	13	14	10	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	5.83	5.13	4.14	4.55	4.85	4.55

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

UNIT I **(18 hrs)**

Introduction and Salary: Income Tax Act 1961- Definitions - Residential Status - Scope of Income - Exempted Income - Computation of Taxable Income from Salary.

UNIT II **(18hrs)**

Sources of Income: Computation of taxable Income from House property - Profits and Gains of Business or Professions - Capital Gains - Income from Other Sources.

UNIT III **(18 hrs)**

Set-off Losses and Deductions: Clubbing of Income - Aggregation of Income - Set off and Carry Forward of Losses - Deductions from Gross Total Income - Filling of Returns - Types of Return - E-Filing.

UNIT IV **(18 hrs)**

Assessment: Procedure for Assessment - Types of Assessment - Assessment of Individual - Hindu Undivided Family - Partnership Firm.

UNIT V **(18 hrs)**

Tax Planning: Meaning - Tax Avoidance Vs. Tax Evasion - Tax Management - TDS and TCS - Advance Payment of Tax - Appeal - Authorities of Income tax - Offences and Penalty.

Note: Question paper shall cover 40% Theory and 60% Problems.

TEXTBOOK

1. Srinivasan T. *Income Tax Law and Practice*. New Delhi: Tata McGraw-Hill Publishing Company Limited.

REFERENCES

Books

1. Dr Mehrotra H.C. and Dr Goyal S.P. *Income Tax Law and Practice*. Agra: Sahitya Bhawan Publication.
2. Gaur V.P. and Narang D.B. *Income Tax*. New Delhi : Kalyani Publishers.
3. Hariharan H. *Income Tax Law and Practice*. New Delhi: Tata McGraw-Hill Publishing Company Limited.

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1. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
2. <https://www.youtube.com/watch?v=ZHdnPPPQyss>
3. <https://www.youtube.com/watch?v=kHOsCvQkR3c>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
CORE COURSE X: BUSINESS RESEARCH METHODS (21PCMC32)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learn the steps in research process and interpret the research report.

Course Outcomes (CO)

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

CO1[K1]: identify the research problem with the draw the research design

CO2[K2]: explain the methods of data collection

CO3[K3]: apply the sampling techniques in data collection

CO4[K4]: analyse the different types of diagrams used in the research report

CO5[K5]: conclude the research work with proper interpretation

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	-
CO2[K2]		3	2	3	2	-	1	-
CO3[K3]		3	2	3	2	1	1	1
CO4[K4]		2	2	2	1	-	1	1
CO5[K5]		2	2	2	1	1	1	1
Weightage of the Course		13	10	12	7	3	5	3
Weighted percentage of Course contribution to POs		4.73	4.17	6.15	4.83	6.82	4.85	4.55

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

UNIT I **(18 hrs)**

Research: Meaning - Objectives - Importance of Social Science Research.
Types of Research: Pure - Applied - Historical - Case Study - Experimental - Analytical - Descriptive - Comparative - Ex Post facto. **Research Planning:** Selection and Formulation of Research Problem - Selection of the Topic - Preparation of Research Design.

UNIT II **(18 hrs)**

Methods of Collection of Data: Meaning - Importance - Sources of Data - Primary Data - Methods of Collecting Primary Data - Drafting Schedule and Questionnaire - Check List - Pre-Test - Pilot Study - Interview and Observation Techniques - Secondary Data - Sources of Secondary Data.

UNIT III **(18 hrs)**

Sampling: Meaning - Importance - Census Methods and Sampling Methods - Types of Sampling - Factors Affecting the Size of the Sample - Sampling and Non-Sampling Errors - Biased and Unbiased Errors.

UNIT IV **(18 hrs)**

Processing of Data: Classification - Editing - Coding - Tabulation - Interpretation - Need - Techniques of Interpretation - Precautions in Interpretation - Diagrammatic and Graphical Representation - Rules for Constructing a Diagram - Types of Diagrams - Importance of Computer in Data Processing.

UNIT V **(18 hrs)**

Reports: Introduction - Types of Reports - Steps in Writing a Research Report - Layout of a Research Report - Precautions for Writing a Research Report - Foot noting and Referencing - Bibliography.

TEXTBOOK

1. Krishnaswami O.R. *Methodology of Research in Social Sciences*. New Delhi: Himalaya Publishing House, 2017.

REFERENCES

Books

1. Kothari C.R. *Research Methodology*. New Delhi: Wiley Eastern Ltd, 2016.
2. Amarchand D. *Research Methods in Commerce*. Chennai: Emerald Publications, 2015.
3. Anderson J, Durson B.H. and Poole M. *Thesis and Assignment Writing*. New Delhi: Wiley Eastern Ltd, 2005.

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2. [https://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02 e 01 introduction-to-research-methods.pdf](https://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02_e_01_introduction-to-research-methods.pdf)
3. <https://www.sscasc.in/wp-content/uploads/downloads/MCOM/Business-Research-Methods.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
CORE COURSE - XI : FINANCIAL MARKETS AND INSTITUTIONS (21PCMC33)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX. MARKS : 100

Preamble

This course introduces the learners to the Financial Markets, Financial Service Institutions and Financial Institutions.

Course Outcomes (CO)

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

CO1[K1]: describe the basic concepts of financial markets as well as financial institutions

CO2[K2]: explain the Commercial Paper Market and Certificate of Deposit Market

CO3[K3]: determine the different types of financial market instruments

CO4[K4]: examine the functions of various financial markets and institutions

CO5[K5]: assess the working of various financial service institutions and markets

CO-PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	3	1	-	1	-
CO2[K2]	3	3	-	1	-	1	1
CO3[K3]	3	3	2	1	1	1	-
CO4[K4]	2	2	2	1	-	1	1
CO5[K5]	2	1	1	-	1	1	1
Weightage of the Course	13	11	8	4	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.58	4.1	2.76	4.55	4.85	4.55

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

UNIT I (18 hrs)

Financial Markets: Meaning - Definition - Role - Functions - Constituents - Financial Instruments - Capital Market Instruments - Indian Money and Capital Markets - Global Financial Markets. **Money Market:** Meaning - Characteristics - Importance - General Functions - Segments - Financial Institutions - Characteristics of Developed Money Market - Global Money Markets. **Call Money Market:** Meaning - Features - Benefits - Indian Call Money Market - Call Money Rates.

UNIT II (18 hrs)

Commercial Paper Market: Meaning - Importance - Developed Bill Market - Shortcomings of Indian Bill Market - Bill Market Scheme, 1952 - Bill Market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the Failure of Bill Market Scheme - Revitalizing Bill Market. **Certificate of Deposit Market:** Meaning - Features - Time Deposit Vs. Certificate of Deposit - Role of DFHI. **Treasury Bill Market:** Meaning - Treasury Bills - General Features - Indian TBs - Benefits. **Gilt-Edged Securities Market:** Meaning - Features - Repos - Government Bonds - Importance of Gilt-Edged Market.

UNIT III (18 hrs)

Capital Market: Meaning - Characteristics - Evolution and Growth - New Financial Instruments - Major Issues. **Capital Market Instruments:** Meaning - Types - Preference Shares - Equity Shares - Non-Voting Equity Shares - Company Fixed Deposits - Warrants - Debentures and Bonds - Global Debt Instruments. **New Issues Market:** Meaning - NIM and Secondary Market - Methods of Marketing Securities - Intermediaries in NIM. **Debt Market:** Meaning - Advantages - Risks on Debt - Role of Bond Market - Price Determination - Yield of Bond.

UNIT IV (18 hrs)

Financial Service Institutions: Clearing Corporation Of India Limited - Settlement of Risks - Risk Management System - Benefits. **CRISIL:** Range of Services. **CIBIL:** Credit Information - Credit Assessment - Mechanism - Defaulted Credit Facility - Access to CIBIL Information - Credit Information Report. **DFHIL:** ICRA - Moody's Investor Service - Standard and Poor - Fitch Ratings - OTCEI - NSDL - STCI.

UNIT V (18 hrs)

Financial Institutions: Meaning - Characteristics - Types - Cooperative Banking Institutions - National Housing Bank - EXIM Bank of India - NABARD - RBI - SBI - NBFCs - FIIs - IMF - World Bank - IFC - ADB. **Stock Exchange:**

Meaning - Functions - Traders - Role of SEBI - Stock Trading - Regulatory Framework - Insider Trading - Speculation - Investor Protection – Listing.

TEXTBOOKS

1. Meir Kohn. *Financial Institutions and Markets*. New Delhi: Oxford University Press, 2004.
2. Bhole, Jitendra and Mahakud. *Financial Institutions and Markets*. New Delhi: McGraw Hill Education, 2012.
3. Gurusamy S. *Financial Markets and Institutions*. Chennai: Vijay Nicole Imprints Ltd, 2015.

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1. Rose, Peter S, and Fraser Donald R. *Financial Institutions: Understanding and Managing Financial Services*. New York: Tex Business Publications, 2000.
2. Kinsella Ray. *New Issues in Financial Services*. London: Powell's Books, 2009.
3. Khan M.Y. *Financial Services*. New Delhi: Tata McGraw Hill, 2001.

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1. <https://www.pdfdrive.com/financial-institutions-and-market-d46502600.html>
2. https://drive.google.com/file/d/1DDq8_RrsL5UYmfFoFU2Vce1-GZ3uY4Z/view / <https://www.geektonight.com/financial-markets-and-services-notes/#financial-markets-and-services-notes>
3. https://www.youtube.com/watch?v=tDHwUh8fbsQ&list=PLesgViD0jhW_JJGDJFWFbZ2MKbpu9uvjg
4. https://www.youtube.com/watch?v=6NC8SMV385I&list=PLesgViD0jhW_JJGDJFWFbZ2MKbpu9uvjg&index=2 (Videos 2 to 55)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
CORE COURSE - XII: PRACTICAL: MULTIMEDIA (21PCMC3P)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6

CREDITS : 4

DURATION : 90 hrs

INT. MARKS : 50

EXT. MARKS : 50

MAX. MARKS : 100

Preamble

This course enables the learners to use multimedia functions and create business applications.

Course Outcomes (CO)

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

CO1[K2]: explain the flow charts

CO2[K3]: apply the technical tools to create visiting cards and function cards

CO3[K4]: analyse various shapes in Corel draw

CO4[K5]: justify the various animation techniques paddle mask effect and frame by frame

CO5[K6]: design and create animation using various techniques in Photoshop

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	3	3	3	2	1	1	1
CO2[K3]	3	2	3	1	1	1	-
CO3[K4]	3	2	3	3	-	1	1
CO4[K5]	2	2	-	2	-	1	-
CO5[K6]	2	3	1	2	-	1	1
Weightage of the Course	13	12	10	10	2	5	3
Weighted percentage of Course contribution to POs	4.73	5	5.13	6.9	4.55	4.85	4.55

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

CorelDraw

1. Draw any 4 Shapes.
2. Draw one shape by using nodes.
3. Design any Pattern.
4. Design advertisement using Fit Text To Path.
5. Draw a Flow chart.
6. Design your Personal Visiting Card
7. Draw Our College Logo

Flash Lab Programs

8. Using Text Masking.
9. Using Text Morphing.
10. Using Image Masking.
11. Using Shape Morphing.
12. To implement Arithmetic calculation.
13. To implement Login form.
14. To design a Paddle Mask effect.
15. To design Twinkling star.
16. To animate Spot light effect.
17. To implement animation using Guide layer.
18. To implement Frame by Frame Animation.
19. To implement moon Animation.

Photoshop

20. Create your Visiting card.
21. Create Cover page for any text book.
22. Create a Paper ad for advertisement.
23. Design a Passport photo.
24. Create a Pamphlet for any program to be conducted by an organization.
25. Create Broacher for your college.
26. Custom shapes creation.
27. Convert color photo to black and white photo.
28. Background change.

PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
ELECTIVE COURSE - II: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT (21PCMO31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to the basic factors affecting investment decision, valuation of financial securities, Portfolio Management of investments and levels of Efficient Market Hypothesis.

Course Outcomes (CO)

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

CO1[K1]: identify the different factors affecting investment decision

CO2[K2]: explain the types and functions of portfolio management

CO3[K3]: determine profitable investment after considering risk , return and time value of money

CO4[K4]: examine the different types of valuation of securities

CO5[K5]: choose the levels of efficient market hypothesis

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	2	1	1	-	1	1
CO2[K2]		3	2	2	1	-	1	-
CO3[K3]		3	2	2	2	1	1	1
CO4[K4]		2	2	2	1	1	1	-
CO5[K5]		2	2	2	1	-	1	1
Weightage of the Course		13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs		4.73	4.17	4.62	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Investment Analysis: Meaning - Definition - Classification - Financial - Economic - Speculation and Gambling - Factors - Investment objectives - Investment Alternatives - Real Investments - Contingent Investments - Titular Investments - Risk and Return Analysis - Classifications - Factors Determining the Risks and Returns Analysis.

UNIT II (18 hrs)

Security Analysis- Fundamental Analysis - Economic Analysis - Industry Analysis and Company Analysis - Technical Analysis - Difference between Technical Analysis and Fundamental Analysis - Dom Theory - The Random Walk Theory - Efficient Market Hypothesis.

UNIT III (18 hrs)

Options: Meaning - Types - Characteristics - Advantages and Limitations of Options - Factors Determining the Option Value - Valuation of Options - Black - Scholes Model. **Futures:** Meaning - Forwards and Futures - Distinction between Forwards and Futures - Determination of Futures Prices - Difference between Futures and Options.

UNIT IV (18 hrs)

Portfolio Construction: Objectives - Diversification- Portfolio Revision - Problems of Portfolio - Techniques of Portfolio Revision - The Formula Plans - Advantages and Limitations - Rupee Cost Averaging - Advantages and Limitations - Constant - Constant Ratio and Variable Ratio Plans.

UNIT V (18 hrs)

Portfolio Management: Meaning - Definition - Portfolio Management Process - Factors Contributing to Portfolio Management - Markowitz Model - Assumptions - Features - Investment Portfolio Criteria - The Sharpe Index Model - Assumptions - Risk and Return in Sharpe Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory.

TEXTBOOKS

1. Natarajan L. *Investment Management*. Chennai: Margham Publication, 2019.
2. Gurusamy S. *Security Analysis and Portfolio Management*. New Delhi: Vijay Nicole Imprints Ltd, 2017.

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Books

1. Barua S.K.V, Raghunathan and Verma.J.R. *Portfolio Management*. New Delhi: Tata McGraw-Hill, 1992.
2. Francis J.C. *Investment Analysis and Management*. New Delhi: McGraw-Hill, 1992.
3. Sunil Parameshwaran. *Interest Rates and Time Value of Money*. New Delhi: Tata McGraw Hill, 2013.

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1. <https://ebooks.lpude.in/commerce/mcom/term 3/dcom504 dmgt511 security analysis and portfolio management.pdf>
2. <https://www.investmentmanagementuk.co.uk/investment-management>
3. <https://nptel.ac.in/courses/110/107/110107128/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
ELECTIVE COURSE - II: CUSTOMER RELATIONSHIP MANAGEMENT
(21PCM032)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the learners to structure, planning and implementation process and trends in CRM.

Course Outcomes (CO)

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

CO1[K1]: describe various elements and models of Customer Relationship Management

CO2[K2]: explain the Customer Relationship Management structure for business application

CO3[K3]: choose the best strategy for Customer Relationship Management planning process

CO4[K4]: examine the factors influencing customer expectations and perceptions in Customer Relationship Management

CO5[K5] : evaluate the trends in Customer Relationship Management

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	1	-	1	1
CO2[K2]	3	2	2	1	-	1	-
CO3[K3]	3	2	2	2	1	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	2	1	-	1	1
Weightage of the Course	13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.17	4.62	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Understanding Customers: Customer Information Database - Customer Profile Analysis - Customer Perception - Expectations Analysis - Customer Behaviour in Relationship Perspectives - Individual and Group Customers - Customer Life Time Value - Selection of Profitable Customer Segments.

UNIT II (18 hrs)

CRM Structures: Elements of CRM - CRM Process - Strategies for Customer Acquisition - Retention and Prevention of Defection - Models of CRM - CRM Road Map for Business Applications.

UNIT III (18 hrs)

CRM Planning and Implementation: Strategic CRM Planning Process - Implementation Issues - CRM Tools - Analytical CRM - Operational CRM - Call Centre Management - Role of CRM Managers - CRM Implementation Road Map - Developing a Relationship Orientation - Customer-Centric Marketing Processes - Customer Retention Plans.

UNIT IV (18 hrs)

Service Quality: Meaning and Definition of Service Quality - Factors Influencing Customer Expectations and Perceptions - Types of Service Quality - Service Quality Dimensions - Service Quality Gaps - Measuring Service Quality - Service Quality Measurement Scales.

UNIT V (18 hrs)

Trends in CRM: CRM Solutions - Data Warehousing - Data Mining for CRM - CRM Software Packages - Technological Revolution - Relationship Management - Changing Corporate Cultures.

TEXTBOOK

1. Alok Kumar, et al. *Customer Relationship Management Concepts and Applications*. New Delhi: Biztantra Series Private Ltd, 2015.

REFERENCES

Books

1. Jim Catheart. *The Eight Competencies of Relationship selling*. Noida: Macmillan India, 2016.
2. Peeru H Mohamed and A Sahadevan. *Customer Relationship Management*. New Delhi: Vikas Publishing House, 2017.
3. Shainesh, Jagdish, and N.Sheth. *Customer Relationships Management Strategic Perspective*. London: Macmillan Publishers Ltd, 2015.

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1. <https://www.youtube.com/watch?v=hnEQq7kNFWo>
2. <https://www.youtube.com/watch?v=Hh4HnpxyEGE>
3. [https://www.youtube.com/watch?v= PgVXs6h3qc](https://www.youtube.com/watch?v=PgVXs6h3qc)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com.

SEMESTER - III

ELECTIVE COURSE - II: CORPORATE SOCIAL RESPONSIBILITY (21PCMO33)

(From 2021-2022 Batch onwards)

HOURS / WEEK : 6

CREDITS : 4

DURATION : 90 Hrs

INT. MARKS : 40

EXT. MARKS : 60

MAX.MARKS :100

Preamble

This course facilitates the learners to understand the significance of corporate social responsibility, its principles and practice in Indian context and the implementation of Corporate Social Responsibility policy under the Companies Act 2013.

Course Outcomes (CO)

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

CO1[K1]: describe the principles and theories of Corporate Social Responsibility

CO2[K2]: explain the process, activities and policy of Corporate Social Responsibility

CO3[K3]: articulate the governance of Corporate Social Responsibility activities

CO4[K4]: examine various Corporate Social Responsibility activities

CO5[K5]: appraise the Corporate Social Responsibility audit and standards

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	2	1	1	1	1	1
CO2[K2]		3	2	2	1	1	1	-
CO3[K3]		3	2	2	2	-	1	1
CO4[K4]		2	2	2	1	-	1	-
CO5[K5]		2	2	2	1	-	1	1
Weightage of the Course		13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs		4.73	4.17	4.62	4.14	4.55	4.85	4.55

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

UNIT I (18 hrs)

Concept and Meaning of Corporate Social Responsibility: Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from Global Perspective - Principles of CSR - Theories of CSR - Drivers of CSR - CSR and Sustainable Development Goals - Concept of Charity.

UNIT II (18 hrs)

Implementation of CSR Policy under Sec. 135 of the Companies Act 2013: CSR Policy - Constitution of CSR Committee and its Composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Expenditure - Boards Responsibilities towards CSR Regulatory Requirement of CSR Compliance in India - Guidelines and Notifications Issued by the Ministry from Time to Time - Penalty for Non-Compliance of Section 135

UNIT III (18 hrs)

Governance of CSR Activities: Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board Meeting - Board's Responsibility towards CSR - CSR Project Management Approach - Evaluation of CSR Projects - CSR Stakeholder Communication - CSR and Risk Management - CSR as Organizational Brand Building.

UNIT IV (18 hrs)

Monitoring of CSR Activities: CSR Process Monitoring - Situation Monitoring - Beneficiary Monitoring- Organizational Monitoring - Financial Monitoring - Compliance Monitoring - Result Monitoring - Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities - CSR Committee and Board Level Review of CSR Performance.

UNIT V (18 hrs)

CSR Audit and Standards: CSR Audit - Various Issues Relating to CSR Audit - Preparing and Filing of Annual CSR Report - Sustainability of CSR Audit - Developing a CSR Audit Programme - CSR Audit Checklist - Benefits of CSR Audit - Review of Successful Corporate Initiatives and Challenges of CSR - CSR Ratings- CSR Awards - Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2010) - GST Component in CSR.

TEXTBOOK

1. Ilangoan D and Durgadoss R. *Corporate Governance - An Insight*. Mangalore: The United Publishers, 2016.

REFERENCES

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1. Nancy Lee and Philip Kotler. *Corporate Social Responsibility*. New Delhi: John Wley and Sons, 2011.
2. Sanjay Agarwal. *Corporate Social Responsibility in India*. New Delhi: Sage Publications, 2010.
3. Wayne Visser. *CSR 2.0 Transforming Corporate Sustainability and Responsibility*. London: Kaleidoscope Futures, 2017.

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1. <https://nptel.ac.in/courses/110/105/110105081/>
2. <https://www.youtube.com/watch?v=zrrdRMqHMQU>
3. https://onlinecourses.nptel.ac.in/noc21_mg46/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
SELF-PACED LEARNING (SWAYAM COURSE): BUSINESS ETHICS
(21PCMM31)
(From 2021-2022 Batch onwards)

CREDITS : 3
DURATION : 12 Weeks

EXT. MARKS : 100
MAX. MARKS : 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of this course learners will be able to

CO1[K1]: identify the background and the key words in Business Ethics

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5 [K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.17	5.13	6.21	6.82	1.94	12.12

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

- Week1:** Business Ethics: An overview.
- Week2:** Framing Business Ethics- CSR, stakeholders and Citizenship.
- Week3:** Ethical theories.
- Week4:** Tools and Techniques of Business Ethics Management, Role of various agencies in ensuring ethics in corporation.
- Week5:** Contextualizing Business Ethics- Corporate Governance, Accounting and finance.
- Week6:** Employees and Business Ethics.
- Week7:** Consumers and Business Ethics.
- Week8:** Suppliers, Competitors and business ethics.
- Week9:** Civil Society and Business Ethics.
- Week10:** Government, Regulation and business ethics.
- Week11:** Environment and Business Ethics.
- Week12:** IT and Ethics.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
SELF-PACED LEARNING (SWAYAM COURSE): PRINCIPLES OF MANAGEMENT
(21PCMM32)
(From 2021-2022 Batch onwards)

CREDITS : 3
DURATION : 12 Weeks

EXT. MARKS : 100
MAX. MARKS : 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of this course learners will be able to

CO1[K1]: identify the background and the key words in Principles of Management

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5 [K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.17	5.13	6.21	6.82	1.94	12.12

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

Week 1: Introduction to Management.

Week 2: Evolution of Management Thought.

Week 3: Planning.

Week 4: Forecasting and Premising.

Week 5: Decision-Making.

Week 6: Management by Objectives and Styles of Management .

Week 7: Organizing and Directing.

Week 8: Staffing and Coordination.

Week 9: Career Development Strategy.

Week 10: Leadership styles of Managers.

Week 11: Organizational Communication.

Week 12: Change management.

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

SELF-PACED LEARNING (SWAYAM COURSE): LEADERSHIP FOR INDIA INC:
PRACTICAL CONCEPTS AND CONSTRUCTS (21PCMM33)
(From 2021-2022 Batch onwards)

CREDITS : 3
DURATION : 12 Weeks

EXT. MARKS : 100
MAX. MARKS : 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of this course learners will be able to

- CO1[K1]:** identify the background and the key words in Leadership for India Inc:
 Practical Concepts and Constructs
- CO2[K2]:** demonstrate independent and self-paced learning for clear
 understanding of the concept
- CO3[K3]:** develop computer and communication skills to broaden their
 knowledge in the course
- CO4[K3]:** use high quality reading resources, communication tools and
 technology to send assignments and to take up test
- CO5 [K4]:** analyse critically and apply technical skills to comprehend the ideas
 or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.17	5.13	6.21	6.82	1.94	12.12

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

Week 1 : Introduction to Leadership.
Week 2 : Leadership Theories.
Week 3 : Leadership for Sustainable Growth.
Week 4 : Competency Leadership.
Week 5 : Leadership Processes.
Week 6 : Leadership Structures.
Week 7 : Leadership Development and Succession.
Week 8 : Functional Leadership Models.
Week 9 : Transformational Leadership Models – 1.
Week 10 : Transformational Leadership Models – 2.
Week 11 : Leadership Philosophies.
Week 12 : Legendary Leadership.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - IV
CORE COURSE - XIII: APPLIED COSTING (21PCMC41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX. MARKS : 100

Preamble

The course introduces the learners to the methods and techniques of costing and cost management.

Course Outcomes (CO)

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

CO1[K1]: identify the various concepts and elements of cost

CO2[K2]: explain different methods and techniques of costing

CO3[K3]: apply different Methods of Accounting for price level changes

CO4[K4]: examine the application of Marginal costing for make or buy business decisions

CO5 [K5]: assess the different methods of calculation of labour costs and overheads distributions

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	3	2	-	-	1	1
CO2[K2]	3	3	2	1	-	-	-
CO3[K3]	3	3	-	1	1	1	-
CO4[K4]	2	2	2	1	-	1	-
CO5[K5]	2	1	2	-	1	1	1
Weightage of the Course	13	12	8	3	2	4	2
Weighted percentage of Course contribution to POs	4.73	5	4.1	2.07	4.55	3.88	3.03

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

UNIT I **(18 hrs)**

Introduction: Costing - Cost Accounting - Meaning and Definition - Financial Accounting Vs. Cost Accounting - Relationship of Cost Accounting with Management Accounting - Nature and Significance of Cost Accounting - Implementation of Costing System - Practical Difficulties in Implementation - Essentials of Good Costing System - Elements of Cost - Cost Concepts and Preparation of Cost Sheet.

UNIT II **(18 hrs)**

Labour Costing: Labour - Types of Labour Cost - Methods of Time Keeping - Idle Time - Over Time - Labour Turnover - Preparation of Pay Roll - Wage Payment and Incentive System. **Overhead:** Meaning and Classification of Overheads - Allocation - Apportionment - Re-Apportionment - Absorption of Overhead Cost - Treatment of Over and Under Absorbed Overheads.

UNIT III **(18 hrs)**

Process Costing: Process Costing - Comparison Between Joint Costing and Process Costing - Costing Procedure Under Process Costing - Process Losses - Inter Process Profit - Equivalent Production - Methods of Computing Equivalent Units - Evaluation of Equivalent production - Joint Product and By Products Costing - Accounting for Joint Products and By-Products.

UNIT IV **(18 hrs)**

Marginal Costing : Marginal Costing - Salient Features - Marginal Costing Vs. Absorption Costing - Break Even Analysis - Cost -Volume-Profit Analysis - Application of Marginal Costing for Business Decision Making - Determination of Sales Mix- Exploring New Markets- Make or Buy Decisions- Change Vs. Status Quo - Expand or Contract - Shut Down or Continue.

UNIT V **(18 hrs)**

Cost Management: Cost Management - Cost Reduction and Cost Control - Responsibility Accounting - Responsibility Centre - Accounting for Price Level Changes - Methods of Accounting for Price Level Changes - Activity Based Costing - Target Costing.

Note: Question paper shall cover 20% Theory and 80% Problems

TEXTBOOKS

1. Jain S.P and Narang K.L. *Cost Accounting*. Mumbai: Kalyani Publishers, 2016.
2. Arora M.N. *Cost and Management Accounting*. Mumbai: Himalaya Publishing House, 2017.

REFERENCES

Books

1. Horngren. *Cost Accounting with Managerial Emphasis*. New Delhi: Prentice Hall India, 2016.
2. Murthy A. and Gurusamy S. *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt Ltd, 2018.
3. Reddy T.S. and Hari Prasad Reddy. *Cost Accounting*. Chennai: Margham Publications, 2018.

Web Sources

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>
3. <https://www.pdfdrive.com/cost-accounting-d34374053.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - IV
CORECOURSE-XIV: INDIRECT TAXATION (21PCMC42)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course familiarizes the learners with the features, important provisions and concepts, registration procedure and assessment of Goods and Services Tax Act 2017 and Customs Act 1962.

Course Outcomes (CO)

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

CO1[K1]: describe the features and benefits of indirect taxes

CO2[K2]: explain the important concepts and types of Goods and Services Tax

CO3[K3]: articulate the registration procedure of Goods and Services Tax

CO4[K4]: classify the various aspects of supply and taxable mechanism under Goods and Services Tax

CO5[K5]: assess the important provisions of Customs Act

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	3	2	1	-	1	1
CO2[K2]		3	3	2	1	-	1	-
CO3[K3]		3	2	2	1	1	1	-
CO4[K4]		2	2	2	1	-	1	-
CO5[K5]		2	2	1	1	1	1	1
Weightage of the Course		13	12	9	5	2	5	2
Weighted percentage of Course contribution to POs		4.73	5	4.62	3.45	4.55	4.85	3.03

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

UNIT I (18 hrs)

Introduction to Indirect Taxes: Tax – Meaning – Objectives – Characteristics – Types of Taxes – Canons of Taxation – Types of Taxation – Difference between Direct and Indirect Taxes – Shifting and Incidence of Taxes – Taxable Capacity of Indirect Taxes – Merits and Demerits of Indirect Taxes.

UNIT II (18 hrs)

Introduction to GST: Meaning – Historical Background – Objectives – Scope – Salient Features of GST- Subsuming of Taxes – Rate Structure of GST – Types of GST – Merits and Impact of GST. **GST Council:** Functions – Powers.

UNIT III (18 hrs)

Supply and Taxable Value: Meaning – Scope of Supply – Types of Supply – Place of Supply- Time of Supply-Value of Supply- Taxation Mechanism under GST- HSN /SAV Code and E-Way bill- Computation of Taxable Value – Input Tax Credit – Composition Scheme and Reverse Charge Mechanism.

UNIT IV (18 hrs)

Registration Procedure: Need for Registration – Types of Registration – Aggregate Turnover – Procedure for Registration – Various forms under GST Registration – Filing of Return – Special Cases for Registration – Consequences of Non-registration – Cancellation of Registration.

UNIT V (18 hrs)

The Customs Act 1962 : Customs Duty – Historical Background – Levy and Collection of Customs Duty – Restrictions on Imports and Exports – Types of Customs Duties – Valuation of Goods and Clearance of Imported Goods – Warehousing – Drawback of Customs Duties – Baggage Rules – Powers of Customs Officers – Appeals – Offences and Penalties.

TEXTBOOKS

1. Balachandran V. *Indirect Taxes*. New Delhi: Sultan Chand and Sons, 2010. **(UNIT I,V)**
2. Mehrotra H.C and Agarwal V.P. *Goods and Services Tax*. New Delhi: Sahitya Bhawan Publication, 2019. **(UNIT II,II&IV)**

REFERENCES

Books

1. Ghousia Khatoon, Naveen Kumar C.M and Venkatesh S.N. *Goods and Service Taxes*. Mumbai: Himalaya Publishing House, 2017.
2. V S Datey. *GST Ready Reckoner*. New Delhi: Taxmann's Publications, 2017.
3. Keshav Garg. *GST Ready Reckoner*. New Delhi: Bharat Law House, 2017.

4. Raman Singla and Pallavi Singla. *Simplified Approach to GST - A ReadyReferencer*. NewDelhi: Young Global Publications, 2017.
5. Gupta S. *GST-Law and Practice*. New Delhi: Taxmann's Publications, 2017.

Web Sources

1. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
2. https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
3. <https://www.youtube.com/watch?v=0Zrcj6wgjOk>
4. <https://www.youtube.com/watch?v=3zsApckhBPA>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - IV
CORE COURSE - XV : BANKING TECHNOLOGY (21PCMC43)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX. MARKS : 100

Preamble

This course aims to familiarize the learners with the modern banking technologies and its applications.

Course Outcomes (CO)

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

CO1 [K1]: describe the Indian banking system.

CO2 [K2]: explain the role of commercial banks in economic development

CO3 [K3]: determine the technologies prevailing in the Banking Sector

CO4 [K4]: examine the functions of RBI

CO5 [K5]: assess the various forms of E-banking services.

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	2	2	2	1	1	1
CO2[K2]		3	2	2	2	1	1	-
CO3[K3]		3	2	2	2	-	-	-
CO4[K4]		2	2	2	1	1	1	-
CO5[K5]		2	2	2	1	-	1	1
Weightage of the Course		13	10	10	8	3	4	2
Weighted percentage of Course contribution to POs		4.73	4.17	5.13	5.52	6.82	3.88	3.03

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

UNIT I **(18 hrs)**

The Banking System in India: Indigenous Bankers - Commercial Banks - Regional Rural Banks - Foreign Banks - Development Banks and NABARD. **Principles of Lending :** Safety, Liquidity and Profitability - Purpose of Loan - Diversification Risk - Model Credit Policy for Individual and All Types of Organisation. **Types of Credit Facilities :** Various Types of Credit Facilities - Cash Credit – Overdrafts - Demand Loan - Bills Finance - Drawee Bill Scheme and Bills Discounting. **Credit Delivery :** Types of Facilities - Modes of Delivery - Sole Banking Arrangement - Multiple Banking Arrangement - Consortium Lending - Syndication.

UNIT II **(18 hrs)**

Commercial Banks and Economic Development: Economic Development - Role of Banks - Indian Banks and Economic Growth - Innovative Schemes - The Lead Bank Scheme - Priority Sector - Micro Finance.

UNIT III **(18 hrs)**

RBI: Constitution - Functions - Methods of Credit Control - Quantitative Measures - Bank Rate Policy - Open Market Operations - Variable Reserve Ratio - Qualitative Measures - Rationing of Credit - Direct action - Margin Requirements - Regulations of Consumer Credit - Moral Suasion – Publicity.

UNIT IV **(18 hrs)**

E - Banking: Meaning - Traditional Banking Vs. E-banking - Facets of E-banking - E-Banking Transactions - Electronic Delivery Channels - Truncated Cheques and Electronic Cheque - Advantages of E-Banking - Constraints in E-Banking - Security Measures - Computerization in Clearing Houses - Tele-banking - Banking on Home Computer.

UNIT V **(18 hrs)**

Innovative Services in Banking: Electronic Payment System - Debit Card - Credit Card – ATM - Electronic Funds Transfer - Mobile Banking - Core Banking - Universal Banking - Smart Card - Electronic Cash - RTGS - NEFT - Digital Payments - Digital Payment Systems - Types of Digital Payment Systems - Measures for Promoting Digital Payments and Creation of Less Cash Economy.

TEXTBOOKS

1. Gardon and Natarajan. *Banking Theory, Law and Practice*. Mumbai: Himalaya Publications, 2012.
2. K.P.M. Sundharam and P.N. Varshney. *Banking - Theory Law and Practice*. New Delhi: Sultan Chand and Sons Company Ltd, 2014.

REFERENCES

Books

1. Rajesh R. and Sivagnanasithi, T. *Banking Theory Law and Practice*. New Delhi: Tata McGraw - Hill Publishing Company Limited, 2009.
2. Natarajan S. and Parameswaran, R. *Indian Banking*. New Delhi: Sultan Chand and Sons Company Ltd, 2013.
3. Rayudu C.S. *E-Business*. New Delhi: Himalaya Publishing House, 2017.

Web Sources

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 – IV
CORE COURSE - XVI : PRACTICAL : COMPUTERIZED ACCOUNTING
(21PCMC4P)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 4
DURATION : 90 hrs

INT.MARKS : 50
EXT.MARKS : 50
MAX. MARKS : 100

Preamble

This course introduces the learners to prepare business accounts by using Accounting Software.

Course Outcomes (CO)

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

CO1[K1]: describe the various types of accounts maintained by the business
 Concern

CO2[K2]: explain the Payroll Preparation Based on Attendance and Production

CO3[K4]: examine the input tax credit and set off procedure

CO4[K5]: assess the GST rates for purchase and sale of each product

CO5[K6]: prepare invoice bill and cost sheet

CO-PO Mapping Table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	2	2	2	1	2	1
CO2[K2]	3	2	2	3	-	2	-
CO3[K4]	3	2	2	2	-	1	1
CO4[K5]	2	3	2	2	1	1	1
CO5[K6]	2	3	2	1	-	1	-
Weightage of the Course	13	12	10	10	2	7	3
Weighted percentage of Course contribution to POs	4.73	5	5.13	6.9	4.55	6.8	4.55

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

1. Prepare Trial balance, Profit and loss A/c and Balance sheet.
2. Foreign Currency Transaction.
3. Budget Preparation.
4. Outstanding Bill Wise Details Report.
5. Interest Calculation for Credit Purchase and Sales Voucher.
6. Godown Transfer.
7. Preparation of an invoice under GST Act.
8. Preparation of an invoice under customs Act
9. Prepare Price List for Different Items.
10. Purchase and Sales Order Processing.
11. Tracking Number Transactions.
12. Cost Sheet Preparation.
13. Input Tax Credit Set Off.
14. GST Payment.
15. Purchase from Registered and Unregistered Dealers.
16. Prepare Reconciliation Statement.
17. Payroll Preparation Based on Attendance.
18. Payroll Preparation Based on Production.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme - M.Com.

SEMESTER - IV

CORE COURSE - XVII : PROJECT (21PCMJ41)

(From 2021-2022 Batch onwards)

HOURS/WEEK : 6

CREDITS : 6

DURATION : 90 hrs

INT.MARKS : 50

EXT.MARKS : 50

MAX.MARKS : 100

Preamble

This course introduces the learners to identify research problems in different areas in the business concern and commerce oriented field and give suggestions to solve the problems.

Course Outcomes (CO)

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

CO1[K2]: examine the research problems in different areas in the business concern and commerce oriented field

CO2[K3]: apply the sampling techniques in data collection

CO3[K4]: analyse the collected data with the help of statistical tools

CO4[K5]: defend the research work with proper interpretation

CO5[K6]: prepare research report with research ethics

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	3	3	1	-	1	1
CO2[K3]	3	3	3	2	-	1	-
CO3[K4]	3	3	3	2	-	1	-
CO4[K5]	3	2	2	1	1	1	1
CO5[K6]	3	2	2	2	2	1	1
Weightage of the Course	15	13	13	8	3	5	3
Weighted percentage of Course contribution to POs	5.45	5.42	6.67	5.52	6.82	4.85	4.55

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

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 50 marks for Internal Assessment and 50 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 atleast two 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 (50 Marks)	External Examination (50 Marks)
Project Report & Review : 40 Marks	Project Report : 20 Marks
Power Point Presentation: 5 Marks	Viva Voce : 30 Marks
Participation/Publications in Conferences or Seminars : 5 Marks	

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 2021 - 2022 Batch onwards)

PG Department of Commerce

CERTIFICATE COURSES

Approved in the Academic Council – XIII held on 11/ 08/ 2021

Curriculum Design and Development Cell
Annexure P

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
2021 -2022 Batch onwards)**

PG Department of Commerce

CERTIFICATE COURSES

Approved in the Academic Council – XIII held on 11/ 08/ 2021

Curriculum Design and Development Cell

HOD

**Dean of
Business Science**

**Dean of
Academic Affairs**

Principal

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade
(CGPA 3.11) by NAAC)
PG DEPARTMENT OF COMMERCE
PG Programme – M.Com
CERTIFICATE COURSES

S. No.	Semester	Course Code	Course Name
1.	II	21PCMEX1	Certificate Course in Aptitude and Reasoning Ability
2.	III	21PCMEX2	Certificate in Preparatory Course for NET/SET in Commerce – Level I
3.	IV	21PCMEX3	Certificate in Preparatory Course for NET/SET in Commerce – Level II

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

- For Certificate Courses for both Theory and Practical Courses only External Examination for 100 marks will be conducted.
- For Theory Courses from each Cos, 3 questions will be asked. No units should be omitted.
- Student has to answer 10 out of 15 open choice questions. Each question carries 10 marks.
- For Certificate in Preparatory Course for Net/Set, Online Examination for 100 marks will be conducted.

SRI KALISWARI SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme–M.Com. (Computer Application)
SEMESTER – II
CERTIFICATE COURSE IN APTITUDE AND REASONING ABILITY (21PCMEX1)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4

DURATION : 60 hrs

MAX.MARKS : 100

Preamble

This course introduces the students to obtain the knowledge on solving the quantitative problems in competitive examinations.

Course Outcomes (CO)

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

CO1[K1]: outline the simplification process to work out the problems in the competitive examination

CO2[K2] : explain the procedure for solving numerical problems

CO3[K3] : apply commercial arithmetic problem solving techniques in competitive examinations

CO4[K4]: simplify the process of logical reasoning.

CO5[K4]: examine the different methods to solve the verbal reasoning

UNIT – I (12 hrs)

Fractions – Simplification - Simple & Compound Interest – Average

UNIT – II (12 hrs)

Percentage - Ratio & Proportion – Problems of Ages - Profit & Loss

UNIT – III (12 hrs)

Partnership – Data Interpretation - Time & Work – Time & Distance

UNIT – IV (12 hrs)

Number Series – Coding and Decoding - Syllogism - Blood Relation Test

UNIT – V 12 hrs)

Seating Arrangement – Inequality – Direction Sense Test – Venn Diagrams

REFERENCE BOOKS

1. Aggarwal R.S. *Quantitative Aptitude*. New Delhi: Sultan Chand Publication.
2. Aggarwal R.S. *A Modern Approach to Verbal & Non-Verbal Reasoning*. New Delhi: Sultan Chand Publication.

SRI KALISWARI SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE

PG Programme–M.Com. (Computer Application)

SEMESTER – III

CERTIFICATE IN PREPARATORY COURSE FOR NET/SET IN COMMERCE

LEVEL-I (20PCMEX2)

(From 2021-2022 Batch onwards)

HOURS/WEEK : 4

DURATION : 60 hrs

MAX.MARKS : 100

Preamble

This course familiarizes the learners with elements of Business Environment, Accounting, Auditing, business economics and statistical tools used for research and deals with teaching and research aptitude.

Course Outcomes (CO)

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

CO1[K1]: identify the terms and concepts in teaching and research aptitude

CO2[K2]: classify the various concepts and elements of business environment

CO3[K3]: determine the various accounting concepts and principles

CO4[K4]: classify the various financial markets and Instruments

CO5[K4]: analyse different types of research

UNIT I

(12 hrs)

Teaching and Research Aptitude: Teaching Aptitude - Research Aptitude - Comprehension - Communication- Mathematical Reasoning and Aptitude

UNIT II

(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 III

(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.

UNIT IV

(12 hrs)

Business Economics: Demand Analysis- Consumer Behaviour - Cost of Capital and Time Value of Money. **Business Finance:** Capital Structure - Capital budgeting Decisions - Working Capital Management - Risk and Return Analysis - International Financial Markets and Instruments.

UNIT V

(12 hrs)

Business Statistics: Measures of Central Tendency, Dispersion, Skewness - Correlation and Regression - Probability. **Research Methods:** Concept and Types of Research - Research Designs - Collection and Classification of Data - Sampling and Estimation - Hypothesis Testing - Report writing

REFERENCE BOOKS

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

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG PROGRAMME-M.COM. (Computer Application)
SEMESTER – IV
CERTIFICATE IN PREPARATORY COURSE FOR NET/SET IN COMMERCE
LEVEL-II (20PCMEX3)
(From 2021-2022 Batch onwards)

HOURS/WEEK :4

DURATION : 60 hrs

MAX.MARKS : 100

Preamble

This course introduces the learners to business management, Human Resource Management, Banking and Financial Institutions, Marketing Management, Legal Aspects of Business and Income-Tax.

Course Outcomes (CO)

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

CO1[K1]: identify the solutions in reasoning problems

CO2[K2]: classify the various management concepts

CO3[K3]: determine the procedures of various Acts

CO4[K4]: examine recent trends in marketing

CO5[K4]: analyse the major source of income

UNIT I

(12 hrs)

Reasoning: Logical Reasoning - Data Interpretation. **Higher Education System:** Information and Communication Technology (ICT) - People, Development and Environment - Higher Education System

UNIT II

(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 III

(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 IV

(12 hrs)

Legal Aspects of Business: Indian Contract Act, 1872 - Special contracts- Sale of Goods Act, 1930 - Negotiable Instruments Act, 1881- The Companies Act, 2013 -Limited Liability Partnership-The Competition Act, 2002-The Information Technology Act, 2000 - The RTI Act, 2005-Intellectual Property Rights (IPRs) - Goods and Services Tax (GST)

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

REFERENCE BOOKS

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