

(School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)

(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 1: (CC 1)		Semester -I
Course Title : MANAGERIAL ECONOMICS		
Course Code : P19CO1	Hours per week : 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To facilitate a clear understanding of the economic concepts and theory which have significant managerial relevance.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:**Discuss on the theory of the firm to model business organizations
- **CO2:**Use the demand estimation to forecast demand trends and change
- **CO3:**Analyze market structures to establish market equilibrium
- **CO4:**Examine pricing theory to decide on strategies
- **CO5:**Summarize business and government related economics terms for enabling organizational coherence

**UNIT I : Nature and Scope of Managerial Economics (18 hours)**

Objective of a firm; Economic theory and managerial theory; **Managerial economist role and responsibilities\***; Fundamental economic concepts incremental principle, **opportunity cost #** principle, discounting principle equi- marginal principle.

**UNIT II : Demand Analysis (18 hours)**

Individual and market demand functions- Law of demand, determinants of demand- Elasticity of demand- its meaning and **importance\***- Price elasticity- income elasticity and cross elasticity- Using elasticity in managerial decisions. Theory of Consumer surplus-Cardinal utility approach-indifference approach- **Demand forecasting techniques#**.

**UNIT III : Production Theory (18 hours)**

Production function production with one and two variable inputs-**Stages of production\***- Economies of scale- Estimation of production function- Cost theory and estimation-Economic value analysis- **Short and long run Cost#** functions their nature, shape and inter relationship- Law of variable proportions- Law of returns to scale.

**UNIT IV : Price Determination (18 hours)**

Price Determination under Different Market Conditions-**Characteristics of different market structures\***- Price determination and firm s equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly. **Pricing Practices#**- Methods of price determination in practice- Pricing of multiple products- Price discrimination- International price discrimination and dumping-Transfer pricing.

**UNIT V : Business Cycles (18 hours)**

Nature and phases of a business cycle- Theories of **business cycles#** psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories-National Income- Per Capita Income- Disposable Income- GAP-GDP- Inflation: Definition-Characteristics and types- Inflation in terms of demand pull and cost push factors- **Effects of inflation\***.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1. Quiz 2.Data collection regarding GDP , NNP 3.chart.

**Books for Reference:**

1. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi,2015
2. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi,2017
3. Koutsoyiannis, Modern Microeconomics, Palgrave Macmillan,2005 .
4. Ahuja H.L”Economic Environment of Business”, Macroeconomic analysisS.Chand&Company Ltd,2013
5. Sankaran .S ,Managerial Economics Margham Publications, Chennai,2018
6. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.2015
7. N. Gregory mankiw, Principles of Micro Economics, Cengage Learning 2016
8. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill 2015
9. Salvatore, D. Schaum’s Outline: Microeconomic Theory, McGraw-Hill, 2016

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/385">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/385</a></li> <li>• <a href="https://nptel.ac.in/courses/110/101/110101005/">https://nptel.ac.in/courses/110/101/110101005/</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/123ps/managerial-economics-ppt">https://www.slideshare.net/123ps/managerial-economics-ppt</a></li> <li>• <a href="https://www.slideserve.com/opa/managerial-economics">https://www.slideserve.com/opa/managerial-economics</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://sucommerce.org/download/sem1/Managerial%20Economics%20.pdf">http://sucommerce.org/download/sem1/Managerial%20Economics%20.pdf</a></li> <li>• <a href="https://www.tutorialspoint.com/managerial_economics/managerial_economics_tutorial.pdf">https://www.tutorialspoint.com/managerial_economics/managerial_economics_tutorial.pdf</a></li> <li>• <a href="http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf">http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf</a></li> <li>• <a href="https://cablogindia.com/business-economics-notes-for-ca-foundation/">https://cablogindia.com/business-economics-notes-for-ca-foundation/</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2		2	2					2	
CO4	2	2	2	2			2	2	2	2
CO5	1	3	3	3		1	1		3	
AVG	1.6	1.6	2	1.4		.6	1.2	.8	1.4	.8

**Notes :**1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

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Core Course 2 (CC 2)		Semester-I
Course Title : SERVICES MARKETING		
Course Code : P19CO2	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To introduce students to the basics of services marketing and the nuances of services marketing across different sectors.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Demonstrate an understanding on the basic concepts in marketing of service.
- **CO2:** Interpret the rules of service design in decision process for bench marketing.
- **CO3:** Inter on the different service product related planning and life cycle.
- **CO4:** In-depth understanding of service cape evidence and service delivery.
- **CO5:** Ability to analyze and interpret service based marketing research findings.

**UNIT I : Services marketing introduction (18hours)**

Services Marketing-Meaning- Characteristics of Services- Components of Service- **Growth of Services Marketing\*** – Classification of Services- Distinction between Products and Services.

**UNIT II : Service Design (18 hours)**

**Factors influencing\*** Service Design- Guiding Principles of Service Design- **Service Delivery System#** - Decision of Service Process Planning- Bench Marking-Types.

**UNIT III: Concepts of service product (18 hours)**

Elements- Service product- Concepts of service product-**New service planning\*** and development-**Service Life Cycle#** -Strategies during SLC-7P's.

**UNIT IV: Services cape (18 hours)**

Parts-Role, Types and Environmental Dimensions of Services cape - **Essential Evidence\*** Peripheral Evidence-Guidelines for physical evidence strategy. **Healthcare- Transportation#** and Education.

**UNIT V: Professional and Counseling services (18 hours)**

Bank Marketing - **Insurance Marketing\***- Professional and Counseling services - Marketing of Communication Services - Hospitality and **Marketing of Tourism#**.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Role Play 2. A Product Life Cycle Model 3.Debate

**Books for Reference:**

1. S.M. Jha., Services Marketing, S.Chand&Co.,New Delhi 2015
2. Natarajan.L., Services Marketing, Margham Publications, Chennai,2017
3. Balaji.B. Services Marketing and Management, S.Chand&Co.,New Delhi,2018
4. Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publishing House,Mumbai,2014

5. Srinivasan.R, Services Marketing-The Indian Context, PHI Learning Private Ltd, New Delhi,2019
6. Valerie Zeithaml& Mary Jo Bitner: Services Marketing, McGraw Hill,2019
7. Christopher H. Lovelock: Services Marketing: People, Technology, PearsonEducation Asia,2015
8. Zcithaml, Parasuraman& Berry: Delvierubg Quality; The Free Press, Macmillan,2016

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="https://onlinecourses.swayam2.ac.in/cec19_mg38/preview">https://onlinecourses.swayam2.ac.in/cec19_mg38/preview</a></li> <li>• <a href="https://nptel.ac.in/courses/110/105/110105038/">https://nptel.ac.in/courses/110/105/110105038/</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/123ps/managerial-economics-ppt">https://www.slideshare.net/123ps/managerial-economics-ppt</a></li> <li>• <a href="https://www.slideserve.com/opa/managerial-economics">https://www.slideserve.com/opa/managerial-economics</a></li> <li>• <a href="https://www.slideshare.net/rijalcpr/introduction-to-service-marketing">https://www.slideshare.net/rijalcpr/introduction-to-service-marketing</a></li> <li>• <a href="https://www.slideshare.net/searchanandu/services-marketing-34795142">https://www.slideshare.net/searchanandu/services-marketing-34795142</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://www.crectirupati.com/sites/default/files/lecture_notes/SERVICE%20MARKETING.pdf">http://www.crectirupati.com/sites/default/files/lecture_notes/SERVICE%20MARKETING.pdf</a></li> <li>• <a href="https://www.eventige.com/blog/full-service-marketing-agencies">https://www.eventige.com/blog/full-service-marketing-agencies</a></li> <li>• <a href="https://www.businessmanagementideas.com/marketing/servicescape/servicescape-meaning-types-behaviours-roles-approaches-service-marketing/17673">https://www.businessmanagementideas.com/marketing/servicescape/servicescape-meaning-types-behaviours-roles-approaches-service-marketing/17673</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2		2	2					2	
CO4	2	3	3	3					3	
CO5	2	3	3	3					3	
AVG	1.8	1.8	2.2	1.6		4	.6	.4	1.6	.4

**Notes :** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

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Core Course 3 (CC 3)		Semester –I
Course Title : STRATEGIC HUMAN RESOURCE MANAGEMENT		
Course Code : P19CO3	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To impart specialized knowledge in the field of Strategic Human resource management

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** TO help the student to think strategically and integrate the activities of HR with the organizations goals.
- **CO2:** Capability to understand investment practices related to workforce.
- **CO3:** Assess on the organizational strategies and work arrangement.
- **CO4:** Select the strategic approaches for HR based knowledge management and implications.
- **CO5:** Clarity about the HR strategies followed by different companies global marked.

**UNIT I : HRM Introduction (18 hours)**

Conceptual Framework of strategic HRM- models of strategic HRM- development & delivery of HR strategies to increase firm performance- challenges in strategic human resource management- **SHRM for competitive advantage\***.

**UNIT II : Investment (18 hours)**

Investment Consideration- **Investments in Training and Development#**- Investment practices for improved retention- **Job secure workforce\***.

**UNIT III : Organizational Development (18 hours)**

Managing strategic -Organizational Renewal-Organizational Development- **Organizational Climate- Managing change#**- Recession to Change-Instituting TQM programs- HR and BPR- **Flexible work arrangements\***.

**UNIT IV : Knowledge Management (18 hours)**

Building knowledge management into strategy frame work- knowledge sharing as a core competency- HR dimension to knowledge management- **Strategic approach to industrial relations#** - outsourcing & its **HR implications\***.

**UNIT V : Global HRM & Domestic HRM (18 hours)**

Difference between global HRM & domestic HRM, Improving international assignments through selection-**Training and Maintaining international employees#**- developing international staff and multinational teams- Multinational, Global and Transnational strategies- **Sustainable Global Competitive advantage\***- Globally competent managers, Location of Production facilities.

**Extra Credit:**

# Case Study

\* Self Learning

Activities 1.Quiz 2.Group Discussion

**Books for Reference:**

1. Gary Dessler, Human Resource Management, Pearson Chennai, 2020.(16<sup>th</sup> Edition)
2. Mello, Jeffrey A. Strategic Human Resource Management: Thomson South Western,2019 (4<sup>th</sup> Edition)
3. Charles R.Greer, Strategic Human Resource Management, Pearson Education,2015.
4. Mahananda B.C.Strategic Human Resource Management, VBH,2013
5. Luis R.Gomez- Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources,PHI.2014
6. Peter J. Dowling, Denice E.Welch, Randall S.Schuler, International Human Resource Management, Thomson South –Western,2016..

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/240">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/240</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.youtube.com/watch?v=Nhzzjqorkh0">https://www.youtube.com/watch?v=Nhzzjqorkh0</a></li> <li>• <a href="https://www.youtube.com/watch?v=mE51hXXJkq4">https://www.youtube.com/watch?v=mE51hXXJkq4</a></li> <li>• <a href="https://www.youtube.com/watch?v=kBSfxbv7CcM">https://www.youtube.com/watch?v=kBSfxbv7CcM</a></li> </ul>
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**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2	2			2	2	2	2
CO3	2	3	3	3					3	
CO4		3	3	3					3	
CO5	2	3	3	3					3	
AVG	1.4	2.4	2.4	2.2		.2	.6	.4	2.2	2

**Notes :**1-Slight (Low) , 2- Moderate (Medium), 3- Substantial (High), “ “ Indicates there is no correlation

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Core Course 4 (CC 4)		Semester –I
Course Title : MULTINATIONAL FINANCIAL MANAGEMENT		
Course Code : P19CO4	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- This course provides the knowledge base for understanding in-depth the principles and techniques of Multinational financial management and investments.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Understand various concepts, tools & techniques of financial management
- **CO2:** Familiar with approaches for better utilization of financial resources and management of wealth of an organization
- **CO3:** Equips students to apply the right approach in terms of decision making in different situation to manage business finance more effectively.
- **CO4:** Explore different alternatives to maximize earning per share and shareholder's wealth.
- **CO5:** The management of taxes and international accounting.

**UNIT I: Financial Management**

**(18 hours)**

Financial management- Objectives-Functions – **Scope\***- Approaches-Financial Decisions-

**Time value of money#.**

**UNIT II: Sources of Long term finance**

**(18 hours)**

Sources of Long term finance-Cost of Capital-Meaning and definition- **Importance\***- cost of debt, preference share capital, equity share capital and retained earnings- Weighted average cost of capital(simple problems only)

**UNIT III: Leverages**

**(18 hours)**

Leverages- Types- Significance- EBIT-EPS Relationship- Capital structure- Features and **Determinants\*** - Theories of capital structure- NI, NOI, MM and Traditional approaches, **Optimum capital structure#** (Simple problems only)

**UNIT4: Multinational Financial Management**

**(18 hours)**

Multinational Financial Management: Growth and **importance of international finance\*** Types of risk in international finance; Reward in international finance. International financing- Equity financing, bond financing bank financing, direct loans. **Government and development bank lending-FDI-FII#.**

**UNIT V:International Tax Management**

**(18 hours)**

International Tax Management; Corporate taxes, **value Added Tax (VAT)#**, Withholding Taxes, Duties and tariffs-Branch verses subsidiary taxes; tax havens. International accounting and reporting: Foreign currency translation;-**Multinational transfer pricing\*** and performance measurement consolidated financial reporting international accounting standards.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Quiz 2.Forms Collection 3.Financial Companies Visit

**Books for Reference:**

1. Shashi K. Gupta- Sharma R.K Financial Management Theory and Practice Delhi- India: Kalayani Publishers. (2016, 8th revised edition)..
2. Pandey I M Financial Management India: Vikas Publishing House Pvt Ltd (2010 ,10th edition.).
3. Prasanna Chandra. Financial Management, Theory and PracticeNew Delhi: Tata McGraw Hill Education (India) Pvt. Ltd. (2011 ,8th edition.).
4. Khan M.Y.- Jain P.K Financial Management, Text, Problems and CasesNew Delhi: Tata McGraw Hill Education (India) Pvt. Ltd. (2011 ,6th edition.).
5. Brigham E.F- Houston J.F. Fundamentals of Financial Management.Thomson ONE, Business School Edition. (2015 ,14th edition.)

**Marks Scheme**

Section A (20*1=20 Marks)	Section B ( 5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 20 Multiple Choice Questions only	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392</a></li> <li>• <a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba">https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba</a></li> <li>• <a href="https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210">https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210</a></li> <li>• <a href="https://www.youtube.com/watch?v=C6sVwUStfEA">https://www.youtube.com/watch?v=C6sVwUStfEA</a></li> <li>• <a href="https://www.youtube.com/watch?v=LmlMFTh6Zco">https://www.youtube.com/watch?v=LmlMFTh6Zco</a></li> <li>• <a href="https://www.youtube.com/watch?v=Yf-VmsLc40k&amp;list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ">https://www.youtube.com/watch?v=Yf-VmsLc40k&amp;list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf">https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf</a></li> <li>• <a href="http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf">http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf">https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf</a></li> </ul>

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Passed in the Board of Studies Meeting held on ----

Approved in the Academic Council Meeting held on ----



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CO2	2	2	2	2			2	2	2	2
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CO4		3	3	3					3	
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Elective Course 1E (EC 1E)		Semester-I
Course Title : LOGISTICS AND SUPPLY CHAIN MANAGEMENT		
Course Code : P19CO5E	Hours per week : 6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To acquaint the student with the concepts and of SCM and logistics as relevant for business firm

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:**Paraphrase on the fundamental concepts of logistics and SCM.
- **CO2:**Determine the role of relationship marketing in SCM.
- **CO3:**Plan the foundational role of logistics as it relates to procurement , transportation and inventory
- **CO4:**Develop an understanding of CRM practices.
- **CO5:**Analyze the importance of sales force automation and ERP implementation.

**UNIT I: Logistic of Business**

**(18 hours)**

The Logistic of Business- the Logistical Value Proposition- the Work of Logistics- Logistical Operating Arrangements- Flexible Structure- Supply chain Synchronization, International Logistics and Supply chain management: Meaning and Objectives, **Characteristics of global supply chains\***: Global supply chain integration- Supply chain security.

**UNIT II: Supply chain Management**

**(18 hours)**

Supply chain definition- Objectives- Types- Various definitions- Drivers- **Need for SCM\***- SCM as a profession- SCM decisions and skills- Strategy formulation in SCM- Value in Supply chain- **Buyer- Supplier Relationship#**-Partner selection- Develop of partnership.

**UNIT III: Transport Functionality**

**(18 hours)**

Transport Functionality, Principles and Participants- Transportation Service- Transportation Economics and Pricing- Transport Administration- Documentation- Models for transportation and distribution- **factors affecting network effectiveness\***- 3 PL advantages- Indian transport infrastructure- IT solutions- EDI, **e-Commerce#**, e-Procurement- Bar Coding and RFID technology.

**UNIT IV: CRM Concepts**

**(18 hours)**

CRM Concepts- Acquiring customers- Customer loyalty and optimizing customer relationships, **Growth of CRM\***- Adopting and Implementation of CRM- CRM in marketing-One to One Relationship marketing- Cross selling & Up selling- Customer Retention, Behaviour Prediction- Customer Profitability & Value Modeling – Channel optimization- Event Based marketing- **CRM#** and Customer service- The Call centre, Call Scripting – Customer Satisfaction Measurement.

**UNIT V:Enterprise Resource Planning**

**(18 hours)**

Sales Force Automation- Sales Process Activity, Contact- Lead and Knowledge Management- Field Force Automation- **CRM links in e-Business#**- e-Commerce and Customer Relationships on the Internet- Enterprise Resource Planning (ERP)-Origin and **Need for an ERP**

**System\***, Benefits of an ERP system, Reasons for the Growth of ERP Market, Reasons for the Failure of ERP Implementation.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Quiz 2. Forms Collection 3.Parcel Booking Procedure

**Books for Reference:**

1. Alok Kumar Rai, Customer Relationship Management concept & Cases, Prentice Hall of India Private Limited, New Delhi. 2011
2. Shainesh G. and Jagdish N.Seth, CRM, McMillan, 2006.
3. Jagdish N Sheth, Atul parvathiyar and G.Shainesh, "CRM: Emerging concepts, Tools and applications", Tata McGrawHill, 2001.
4. Francis Buttle, "CRM Concepts & Technologies", Rout ledge, Second Edition, 2009.
5. Mohanty R.P, S.G Deshmuki "Supply Chain Management" Biztantra, New Delhi, 2015
6. Strauss, Alexa & Frost E-Marketing, Routledge; 8th New edition edition 2018
7. Statistics for Managers Using MS Excel, 8th Edition Levine & David Pearson Education, 2017
8. David B. Grant & Chee Yew Wong Sustainable Logistics and Supply Chain Management:
9. Principles and Practices for Sustainable Operations and Management Kogan Page; 2 edition April 3, 2017

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/278">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/278</a></li> <li>• <a href="https://onlinecourses.swayam2.ac.in/cec20_mg11/preview">https://onlinecourses.swayam2.ac.in/cec20_mg11/preview</a></li> </ul>
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**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2				2	2		2
CO3	2	3	3	3					3	
CO4		3	3	3	3				3	3
CO5		3	3	3					3	
AVG	1	2.4	2.4	1.8	.6	.2	.6	.4	1.8	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 6 (CC 6)		Semester -II
Course Title : QUANTITATIVE TECHNIQUES		
Course Code : P19CO6	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To equip the students with knowledge of practical application of quantitative techniques for analysis and research.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Understanding quantitative techniques for solving business problems pertaining to different functional areas of an organization.
- **CO2:** Compute the statistical tools for business decision making
- **CO3:** Ability to analyze sampling methods and test
- **CO4:** Formulate Linear Programming, Inventory, Transportation and Assignment Problems.
- **CO5:** Find network analysis problem and decision theory

**UNIT I: Quantitative Techniques Introduction (18 hours)**

Meaning of Quantitative Techniques- Application of quantitative techniques in business and industry-Uses and limitations of quantitative techniques\*- Correlation analysis- Karl Pearson concept-Partial and Multiple correlation-Regression analysis-Time series analysis.

**UNIT II: Probability (18 hours)**

Probability- Mathematical expectation- Theoretical Distribution- Binomial, Poisson and Normal Distribution-Statistical Decision theory-Decision theory –Decision tree diagram

**UNIT III: Sampling (18 hours)**

Sampling-Methods-Sampling and Non sampling errors-The concept of standard error-Students distribution analysis –Small sample and large sample test- **Chi square Distribution analysis#**- Variance analysis- ANOVA #

**UNIT IV: Linear Programming (18 hours)**

Linear Programming – Graphic method –Simplex Method – Inventory method – Inventory Theory (Simple Problems only) -Transportation Problems- Assignment Problems (Simple Problems only)

**UNIT V: PERT-CPM (18 hours)**

PERT-CPM- Queuing Theory-Game theory- Decision Theory (Theory Only)

**Extra Credit:**

# Case Study

\* Self Learning

Activities 1.Quiz 2. Data Collection and interpretate.

**Books for Reference:**

1. Srivatasava, U. S. Quantitative Techniques for Managerial Decision Making. Wiley Eastern, (2012).
2. Taha, Natarajan, Balasubramanie, Tamilarasi, Operations Research: An Introduction, 8e, Pearson-PrenticeHall, (2008),
3. Dr.R.Ramachandran &Dr.R.Srinivasan, Business Statistics, SriRam Publications, Trichy,2015
4. Kothari.C.R.QuantitativeTechniques,Vikas Publishing House, Noida,2016
5. Gupta.S.P. Statistical Methods,Sultan Chand and Sons, New Delhi,2014

**Marks Scheme**

Section A (20*1=20 Marks)	Section B ( 5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 20 Multiple Choice Questions only	21a) Theory 21b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

**Online Resources:**

Swayam Course	<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/673">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/673</a> <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/231">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/231</a>
E-Content	<a href="http://www.joydivisionman.com/vita/MBAv1.pdf">http://www.joydivisionman.com/vita/MBAv1.pdf</a>
Other online resources	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg18/preview">https://onlinecourses.swayam2.ac.in/cec20_mg18/preview</a>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2	3	3	3			2	2	2	2
CO4	2	3	3	3					3	
CO5	2	3	3	3	3				3	3
AVG	1.8	2.4	2.2	1.6	.6	.4	1	.8	1.6	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 7 (CC 7)		Semester - II
Course Title : STRATEGIC MANAGEMENT		
Course Code : P19CO7	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objectives**

- The subject provides an insight on the strategy adopted by the companies in response to environmental change.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Understand the concept and significance of strategies
- **CO2:** Discuss the need of vision , mission , objectives and functions
- **CO3:** Analyze the Macro environmental factors and Forces driving industry factors.
- **CO4:** Evaluate strategic analysis at corporate level.
- **CO5:** Determine strategy implementation, control and evaluation.

**.UNIT 1: Concept of strategic management (18 hours)**

Concept and evolution of strategic management- Scope-Dimensions of strategic decisions- Modes and approaches to strategic decision making-Concept and levels of strategy-Characteristics of strategic management- Decisions at different levels-**Benefits and Risks of strategic management\*** - Components of strategic management process.

**UNIT II: Management Objectives and Goals (18 hours)**

Vision – Mission – Meaning, Need and Characteristics – Objectives – Role – Qualities of long term objectives – Goals – **Differences between objectives and goals\*** – Objective formulation – Balanced score card approach – Critical Success Factors and objectives – Developing **Company profile – Functional approach#**.

**UNIT III: Concept of Environment (18 hours)**

Surveying the environment-Concept of environment-characteristics- Macro environmental factors –**environmental factors specific to business\***-Meanings of core competencies, strategic and competitive advantage-Industry analysis-**Forces driving industry competition#**.

**UNIT IV: Corporate Strategies (18 hours)**

Strategic analysis at corporate level-BCG Growth-Share Matrix-Grand strategy selection at business level- **SWOT Analysis#**-Grand Strategy selection matrix- **Types of corporate strategies\***- Growth, Stability, Retrenchment and their sub classification.

**UNIT V: Structure and Strategy (18 hours)**

Strategy implementation – meaning -Structural implementation-Structural Considerations-structure and strategy – **strategic leadership-Task\*** and styles-**TQM#** -Meaning and ingredients-Concept of corporate governance-Strategic Control-meaning-types-process of evaluation.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Vision, Mission of an industry 2.state the success factor of a organisation

**Books for Reference:**

1. John A Pearce II & Richard B. Robinson Strategic Management- Strategy Formulation and Implementation. AITBS Publishers & Distributors ,New Delhi,2017
2. J.David Hunger & Thomas L.Wheelen - Strategic Management AWL Addison-Wesley International student edition.
3. Azhar Kazmi – Strategic Management and business policy, Tata Mcgraw Hill Publishers CoNew Delhi,2015
4. Amason, A.C Strategic Management:From theory to Practice(1st ed.). New York: Routledge, . (2011).
5. Barney, J.B.&Hesterly, W.S.(2011).Strategic Management & Competitive Advantage: Concepts & Cases(4th ed.). Prentice Hall, (2011).

**Online Resources:**

Swayam Course	<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/396">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/396</a>
E-Content	<a href="https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf">https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf</a>
Other online resources	<a href="https://old.mu.ac.in/wp-content/uploads/2014/04/Introduction-to-Strategic-Management-book.pdf">https://old.mu.ac.in/wp-content/uploads/2014/04/Introduction-to-Strategic-Management-book.pdf</a>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2	2		1	2	2	2	2
CO3	2	2	2	2		1	2	2	2	2
CO4		3	3	3					3	
CO5		3	3	3	3					3
AVG	1	2.2	2.2	2	.6	.6	1	.8	1.4	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation



School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 8 (CC 8)		Semester –II
Course Title : MANAGEMENT INFORMATION SYSTEM		
Course Code : P19CO8	Hours per week:6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To make students aware about how information systems work in different functional areas and provide information according to the needs of different management levels.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Relate the basic concepts and technologies used in the field of MIS.
- **CO2:** Compare the processes of developing and implementation information system.
- **CO3:** Outline the role of ERP, GIS and BES in Business system.
- **CO4:** Consider the various Process in software development
- **CO5:** Infer on the Uses of computer networks, Approaches and process of a evaluating MIS.

**UNIT I: Concept of MIS (18 hours)**

Concept, evolution and meaning of MIS-Goals of MIS-**Information system for competitive advantage\***- Functional Areas of MIS (HRIS, Marketing, Finance, Manufacturing, R&D).

**UNIT II: Information as a Corporate (18 hours)**

Information as a corporate resource-Pervasiveness of information- Types of information - Levels of management -**Information needs of management\***- Process of generation of information.

**UNIT III: MIS decision support system (18 hours)**

Information systems and their role in business systems- Changing role of information systems-**Users of information systems\***- Types of information systems transaction processing system- MIS decision support system- Executive support system-Enterprise Resource Planning (ERP) system- Geographical information system- **Business expert system#**, etc.

**UNIT IV: Data Base Management Systems (18 hours)**

**Process of software development#** - Tools and the modular approach to software development- Information system audit-Relational databases- **Data Base Management Systems#** (DBMS) and their components- Concept of entity and relationships.

**UNIT V: Computer Networks (18 hours)**

**Uses of computer networks\***- Types of networks- Network topologies-Network media and hardware- Data communication over telephone- Intranets and collaborative processing- Methods and steps in implementation of system- Approaches and process of evaluating MIS.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Quiz 2. Data Collection

**Books for Reference:**

1. Stephen Haag, Maeve Cummings , McCubbrey J, Management Information Systems for the Information Age, McGraw-Hill Companies,(2012)
2. Murthy C.S.V Management Information Systems,Himalaya Publishing house,(2010).
3. Leonard Jessup&Joseph Valacich, Information Systems Today: Managing in the Digital World (3rd Edition), Prentice Hall,(2009)
4. Murthy C.S.V E-commerce: Concepts Model Strategies,Himalaya Publishing House,(2002)
5. Whitely D, .E-Commerce: Strategy, Technologies and Applications,McGraw Hill, (2001)

**Online Resources:**

Swayam Course	<a href="https://nptel.ac.in/courses/110/105/110105148/">https://nptel.ac.in/courses/110/105/110105148/</a>
E-Content	<a href="https://dinus.ac.id/repository/docs/ajar/Kenneth_C.Laudon,Jane_P_.Laudon_-_Management_Information_System_13th_Edition_.pdf">https://dinus.ac.id/repository/docs/ajar/Kenneth_C.Laudon,Jane_P_.Laudon_-_Management_Information_System_13th_Edition_.pdf</a>
Other online resources	<a href="https://www.sigc.edu/School/mba/studymet/ManagmentInformationSystem.pdf">https://www.sigc.edu/School/mba/studymet/ManagmentInformationSystem.pdf</a>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2	2	2	2		1	2	2	2	2
CO4		3	3	3					3	
CO5		3	3	3	3				3	3
AVG	1	2.2	2.2	1.6	.6	.6	1	.8	1.6	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 9 (CC 9)		Semester - II
Course Title : ADVANCED COST ACCOUNTING		
Course Code : P19CO9	Hours per week: 6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To enable the Students to aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Enable students, to acquire an understanding of the costing concept and methods
- **CO2:** Analyze the labour cost and wage payment methods.
- **CO3:** Evaluate overhead ,absorption and Howly rate expenses
- **CO4:** Compute Unit, contact costing and budgetary control.
- **CO5:** Analyze the procedure for process costing and operating costing.

**UNIT I:Introduction**

**(18 hours)**

Cost accounting—objectives--classification of cost—Cost unit and cost centres--Installation of costing system—Inventory control—meaning and **objectives\***--perpetual inventory—**ABC analysis#**—VED analysis—levels of stock--pricing of material issues.

**UNIT II:Labour Cost**

**(18 hours)**

Labour cost—Time booking and time recording--labour turnover types, **causes\*** and remedies—idle time and overtime—Methods of wage payment.-**Incentive schemes#**

**UNIT III: Overheads**

**(18 hours)**

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption Primary and Secondary distribution summary-Machine Hour Rate-Cost reconciliation statement

**UNIT IV Budgetary control**

**(18 hours)**

Unit or output costing—Contract costing—budgetary control .**Master Budget\***

**UNIT V: Process costing**

**(18 hours)**

Process costing—its application and features—process losses—Inter process profit—calculation of equivalent production—Operating costing.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Quiz 2.Data Collection in Labour Cost 3.Inventory Process in Stores (local stores visit)

**Books for reference:**

1. Jain. S.P,Narang, K. L &Simmi Agrawal Cost Accounting (2nd Ed.).Delhi, India:Kalyani Publishers.,(2014)
2. Arora M. N Methods and Techniques of Cost Accounting(4th ed.). India ,2016
3. Jain and Narang, Cost Accounting, Kalyani publishers, New Delhi,2015

4. S.P. Iyengar, Cost Accounting—Sultan Chand & Sons, New Delhi,2015
5. R.Ramachandran and R.Srinivasan, Cost Accounting Sriram Publications,Trichy2015
6. S.N.Maheswari, . Cost Accounting Sultan Chand & Sons, New Delhi,2018

**Marks Scheme**

Section A (20*1=20 Marks)	Section B ( 5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 20 Multiple Choice Questions	21a) Theory 21 b) Problem 22a) Theory 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a)Problem 25b) Problem	Questions 26 to 30 Problems only

**Online Resources:**

Swayam Course	<a href="http://ugcmooocs.inflibnet.ac.in/ugcmooocs/view_module Ug.php/198">http://ugcmooocs.inflibnet.ac.in/ugcmooocs/view_module Ug.php/198</a>
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**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2		2	2					2	
CO3	2	3	3	3					3	
CO4	2		2	2					2	
CO5	2	3	3	3					3	
AVG	1.8	1.6	2.2	2		.2	.2		2	

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation

Passed in the Board of Studies Meeting held on -----

Approved in the Academic Council Meeting held on -----

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Elective Course 2E (EC 2E)		Semester - II
Course Title : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		
Course Code : P19CO10E	Hours per week: 6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To familiarize students with the different investment options available in India and foreign markets.

**Course Outcomes (COs)**

After completing this course the student will be able to

- **CO1:** Understand the nature of investment- investment process and different activities involved in the securities market.
- **CO2:** Familiar with different securities available to invest international market and domestically, understand to compare the intrinsic value with current market price of the equity
- **CO3:** Able to analyze past price movement of securities and predict future price movement
- **CO4:** Able to select best portfolio with help of different portfolio selection models
- **CO5:** Predict the performance of the portfolio with different techniques Understand different styles of portfolio management.

**UNIT I: Introduction (18 hours)**

Investment- **Classification of investment\***- Investment objectives – Investment process- Distinction between investment, Speculation and gambling- Investment alternatives --Risk – **Types of risk#**

**UNIT II: New Issue Market (18 hours)**

New issue market- methods of floating new issues-**Book Building\***- Parties involved in new issues –Investor protection in the primary market- Listing of securities- Stock exchanges-Functions- Trading mechanism- Screen based trading-Rolling Settlement -**SEBI and its role in primary market and secondary market#**

**UNIT III: Security Analysis (18 hours)**

Security analysis-**Fundamental analysis\*** and Technical analysis- Dow Theory, Random Walk theory-**Efficient Market Hypothesis#**.

**UNIT IV: Portfolio Management Process (18 hours)**

Meaning of Portfolio Management- Portfolio management process- **Factors contributing to portfolio management\***- Principles of Portfolio management- Markowitz model –Sharpe’s Portfolio model- Capital Asset Pricing Model

**UNIT V: Depository System (18 hours)**

Depository system- Depository-Depository Participants-**Benefits of depository system\***- Functions of NSDL - Derivatives –Futures Trading- Index Futures –Stock futures- Options – Meaning and Types.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Discussion 2. Observation (Market Position in BSE & NSE )

3.Group Discussion

**Books for Reference:**

1. Punithavathy& Pandian, Security Analysis and Portfolio Management, Vika Publishing House Pvt. Ltd(2012)
2. Kevin- S. Security Analysis and Portfolio Management. (2<sup>nd</sup> ed.). New Delhi: PHI learning Pvt Ltd,(2010).
3. Bhalla, V.K. Investment Management. New Delhi: S. Chand,(2008).
4. Natarajan.L, Investment Management, Margham Publications, Chennai,2019
5. Sulochana.M. Investment Management, Kalyani Publishers, New Delhi,2018

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/398">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/398</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/rameshwarpatel/security-analysis-and-portfolio-managment-2018352">https://www.slideshare.net/rameshwarpatel/security-analysis-and-portfolio-managment-2018352</a></li> <li>• <a href="https://www.slideshare.net/ShreySao/security-analysis-and-portfolio-management-65678541">https://www.slideshare.net/ShreySao/security-analysis-and-portfolio-management-65678541</a></li> <li>• <a href="https://www.youtube.com/watch?v=NIjucusocFw&amp;ab_channel=DSIMS">https://www.youtube.com/watch?v=NIjucusocFw&amp;ab_channel=DSIMS</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf">http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf</a></li> <li>• <a href="http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7021%20SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT.pdf">http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7021%20SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT.pdf</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2		2	2					2	
CO4	2	2	2				2	2		2
CO5		3	3	3					3	
AVG	1.4	1.6	2	1		.4	1	.8	1	.8

Notes : 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates there is no correlation

**School of Commerce**

**Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)**

<b>Core Course 11 (CC 11)</b>		<b>Semester - III</b>
<b>Course Title :ADVANCED CORPORATE ACCOUNTING</b>		
<b>Course Code : P19CO11</b>	<b>Hours per week: 6</b>	<b>Credit : 5</b>
<b>CIA: 25 Marks</b>	<b>ESE : 75 Marks</b>	<b>Total: 100 Marks</b>

**Objective**

- To impart specialized knowledge of accounting for special events and preparation of final accounts of banks and insurance companies.

**Course Outcomes(Cos)**

After completing this course the student will be able to

- **CO1:**Develop in depth knowledge in Accounting Standards in India and International Financial Reporting Standards.
- **CO2:** Enable the students to understand and evaluate in amalgamation , absorption and external
- **CO3:** Compile information in Holding companies in preparing consolidated balance sheet. Reconstruction of a company.
- **CO4:** Compile Statement of Affairs and Deficiency Account.
- **CO5:** Compile the Profit and Loss Account and Balance Sheet of the company.

**UNIT I: Accounting Standards and Inflation Accounting (18 hours)**

Accounting Standards- Objectives-Need-Significance- Accounting Standards in India AS-6 and AS-9-Generally Accepted Accounting Principles (GAAP) –International Financial Reporting Standards (IFRS)-Inflation Accounting-**Importance\***- CPP and CCA methods.

**UNIT II: Amalgamation and Reconstruction (18 hours)**

Amalgamation- by Purchase - by Merger-External Reconstruction and Internal Reconstruction of companies#.

**UNIT III : Holding Company Accounts (18 hours)**

**Holding company#** accounts- Capital and Revenue Profit-Minority Interest- Cost of Control-Mutual Owings-Bonus issues-Preparation of consolidated balance sheet (excluding cross holding and chain holding)

**UNIT IV : Liquidation (18 hours)**

Meaning-Statement of Affairs- Deficiency Account-**Liquidator#** Final Statement of Account.

**UNIT V : Accounts of Banking Companies& Insurance Companies (18 hours)**

Banking Company Accounts-Purchase and Discounting of bills- Rebate on Bills discounted - Final accounts of banking companies – Profit and Loss Account and Balance Sheet- Schedule preparation for P&L A/C only-Classification of bank advance for determining Amount of Provision-- Non-Performing Assets.-Meaning and norms. **Insurance Company#** Accounts – Life insurance-Life Assurance Fund-Valuation Balance Sheet-Revenue Account.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Data Collection 2.Report Collection

**Books for Reference:**

1. T.S Reddy and V.Murthy Corporate Accounting, 2004
2. S.P.Jain and K.L. Narang – Advanced Accountancy, 2014
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy, 2017
4. M.C.Shukla, T.S.Grewall&S.C.Gupta – Advanced Accountancy – II

**Marks Scheme**

Section A (2*10=20 Marks)	Section B ( 5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 20 Multiple choice Questions only	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b)Theory 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.youtube.com/watch?v=qXgxHiabEOM">https://www.youtube.com/watch?v=qXgxHiabEOM</a></li> <li>• <a href="https://www.youtube.com/watch?v=A-9hEMcSvno">https://www.youtube.com/watch?v=A-9hEMcSvno</a></li> <li>• <a href="https://www.slideshare.net/janehayden12/a-simple-introduction-about-a-holding-company">https://www.slideshare.net/janehayden12/a-simple-introduction-about-a-holding-company</a></li> <li>• <a href="https://www.slideshare.net/mcsharma1/accounting-for-share-capital-56771352">https://www.slideshare.net/mcsharma1/accounting-for-share-capital-56771352</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://www.universityofcalicut.info/SDE/advanced_corporate_accounting_on13April2016.pdf">http://www.universityofcalicut.info/SDE/advanced_corporate_accounting_on13April2016.pdf</a></li> <li>• <a href="http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%201%20-%20V%20Sem.pdf">http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%201%20-%20V%20Sem.pdf</a></li> <li>• <a href="http://www.universityofcalicut.info/syl/BComIIISem197.pdf">http://www.universityofcalicut.info/syl/BComIIISem197.pdf</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	1	2	2		1	1		4	
CO3	2	1	2	2		1	2	2	2	5
CO4	1	2	2		3		1	1	1	3
CO5		3	3	3	3					3
AVG	2	2.6	2.6	1.8	.6	1	1.6	1.2	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

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Passed in the Board of Studies Meeting held on -----

Approved in the Academic Council Meeting held on -----



School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 12 (CC 12)		Semester – III
Course Title :BUSINESS RESEARCH METHODS		
Course Code :P19CO12	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To develop the skills to analyze critical situations with research findings

**Course Outcomes(COs)**

After completing this course the student will be able to

- **CO 1:**Provide overview of research process
- **CO 2:**Familiarise the basics of research & research design
- **CO 3:**State clearly their research problem & formulation of Hypothesis
- **CO 4:**Familiarise to work with various testing tools
- **CO 5:** Enhance the students in designing research report

**UNIT I:Research and Research Design**

**(18 hours)**

Meaning of Research — Objectives of Research — Approach to Research — **Significance of Research\***  
— Types of Research — Research in Social Sciences — Facts, Theories and Concepts in Social Science  
Research — Research Design — features of a Good research Design

**UNITII: Research Problem**

**(18 hours)**

**Research Problem#** — Identifying the research Problem — Formulation of Research problem —  
concept of Hypothesis — Role and Formulation of Hypothesis — Scientific Methods of Research — Nature  
of Scientific research — Stages of Scientific Method

**UNIT III:Data Collection**

**(18 hours)**

Data Collection and Measurement: Sources of Secondary data — Methods of Primary data collection  
— Questionnaire construction — Attitude measurement and Scales — Sampling and Sampling Designs.

**UNIT IV: Analysis of Data and Interpretation**

**(18 hours)**

Data presentation and Analysis — Data Processing — Statistical analysis and interpretation of  
Data—, Testing of Hypothesis and theory of inference — Type I & II errors — Concept of sampling  
distribution — Point and Interval estimation — Tests of significance for means, proportions, SD's(Large  
samples) — Tests of significance for means, variance for small samples (t, F Distribution) — Analysis of  
variance — Non-parametric tests — Interpretation.

**UNIT V:Research Report**

**(18 hours)**

Writing Report — Steps in Report writing — Substance of Reports — Formats of Reports —Presentation  
of a Report - Bibliography, Quality of a good Research Report

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Data Collection And Interpretate.2.Quiz

**Books for Reference:**

1. Research Methodology: Methods and Techniques: Kothari, C R ,Garg, Gaurav New Age International (P) Ltd Publishers, 4th Edition,2019.
2. Research Methodology: P. Ravilochanan, Margham Publication, 3rd Edition,2012.
3. Research Methodolgy,: G. Vijayalakshmi&C.Sivapragasam , MJP Publishers, 5<sup>Th</sup> or later edition, 2010.
4. Research Methodology: Cauvery, U.K.SudhaNayak, M.Girija, R.Meenaksh-- S.Chand& Company Ltd 1st Edition,2010.
5. Methodology and Techniques of Social Research, P.L. Bhandagar and T. S. Wilkinson, Himalaya Publishing House, 24<sup>th</sup> Edition, 2017

**Marks Scheme**

<b>Section A (1*20=20Marks)</b>	<b>Section B (5*5=25Marks)</b>	<b>Section C (3*10=30 Marks)</b>
1 to 20 Multiple Choice Questions	21(a)Theory 22(a)Theory 23(a)Theory 24(a)Problem 25(a)Theory	21(b)Theory 22(b)Theory 23(b) Theory 24(b)Problem 25(b)Theory
		26 Theory 27 Theory 28 Theory 29 Problems 30 Theory

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/330">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/330</a></li> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/272">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/272</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.youtube.com/watch?v=w_Ujkt83i18">https://www.youtube.com/watch?v=w_Ujkt83i18</a></li> <li>• <a href="https://www.youtube.com/watch?v=UhY0hVukiE4">https://www.youtube.com/watch?v=UhY0hVukiE4</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://www.universityofcalicut.info/SDE/business_research_methods.pdf">http://www.universityofcalicut.info/SDE/business_research_methods.pdf</a></li> <li>• <a href="https://research-methodology.net/">https://research-methodology.net/</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

<b>Course Outcomes</b>	<b>Programme Outcomes</b>					<b>Programme Specific Outcomes</b>				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2			1	2	2		2
CO2	2	1	2	2		1	1		2	
CO3	2	2	2				2	2		2
CO4	2	3	3	3					3	
CO5		3	3	3						
AVG										

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

**School of Commerce**

**Programme: M.Com. (Commerce) CBCSSyllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)**

<b>Core Course 13(CC-13)</b>		<b>Semester–III</b>
<b>Course Title : ENTREPRENEURIAL DEVELOPMENT</b>		
<b>Course Code :P19CO13</b>	<b>Hours per week: 6</b>	<b>Credit : 5</b>
<b>CIA: 25 Marks</b>	<b>ESE : 75 Marks</b>	<b>Total: 100 Marks</b>

**Objective**

- To enrich the students towards the knowledge of entrepreneurial skills and to make the students to understand the approaches to attain the goal of the business.

**Course outcomes(COs)**

After completion of this course the student will be able to

- **CO1:** Remember the basic concepts of entrepreneurship
- **CO2:**Analyse the entrepreneurial development programmes
- **CO3:**Applying tools and techniques in the project formulation
- **CO4:**Understand about MSME and other training institutes in Entrepreneurship
- **CO5:** Decide and apply for government incentives and subsidies.

**UNIT I: Introduction**

**(18 hours)**

Entrepreneur - Meaning-Definition - **Characteristics and types of Entrepreneur\***.  
Entrepreneurship - Concept -Characteristics-Role of Entrepreneur in Economic development -  
Factors affecting Entrepreneurial growth- Development of women Entrepreneur and rural  
Entrepreneur - **Self Help Group (SHGs)#**.

**UNIT II: Entrepreneurial Development Programme**

**(18 hours)**

Entrepreneurial Development Programme (EDPs)-Objectives-Course content and curriculum  
of EDPs-**Phases of EDPs \*-Problems faced by EDPs #**.

**UNIT III: Project Identification**

**(18 hours)**

Project identification - **Idea generation\*** - Preliminary evaluation and testing of ideas -  
Constraints - Project formulation - **Feasibility study and feasibility report#** - Selection criteria.

**UNIT IV: Project Report**

**(18 hours)**

Project report -Project appraisal- Technical, Commercial appraisal- **Financial appraisal\*-**  
Sources of finance- Steps to start the industrial unit- Step by step approach for starting a new  
business – Product and Pricing strategies-**Micro, Small and Medium Enterprises#**.

**UNIT V: Incentives and Subsidies**

**(18 hours)**

Incentives and subsidies of State and Central Governments - Aids in backward areas - Role  
of DIC - SISI,TCO,**SIPCOT#** in entrepreneur growth - Industrial estates - **Entrepreneurial  
development loan\***.

**Extra Credit:**

# Case Study

\* Self Learning

Activities: 1.Industrial Visit,2. Interviews with Entrepreneurs.3.Quiz

**Books for Reference:**

1. Jayshree Suresh Entrepreneurial Development, Margham Publication, Chennai, Edition- Reprint 2019
2. Gupta.C.B. and Srinivasan.N.P, Entrepreneurial Development, Sultan Chand and Sons, New Delhi- Reprint 2008
3. Saravanavel .P Entrepreneurial Development, Himalaya Publishing House, Mumbai
4. Murthy,C.S.V. Entrepreneurial Development, Himalaya Publishing House, Mumbai 2015.
5. Khanka S.S., “Entrepreneurial Development”, S. Chand & Company (pvt).Ltd, 2014.

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/233">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/233</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.youtube.com/watch?v=hnBla1FfcLo">https://www.youtube.com/watch?v=hnBla1FfcLo</a></li> <li>• <a href="https://www.youtube.com/watch?v=TYq3mhWCKwU">https://www.youtube.com/watch?v=TYq3mhWCKwU</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://www.universityofcalicut.info/syl/EntrepreneurshipDevelopment279.pdf">http://www.universityofcalicut.info/syl/EntrepreneurshipDevelopment279.pdf</a></li> <li>• <a href="https://www.studynama.com/community/login/">https://www.studynama.com/community/login/</a></li> <li>• <a href="http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf">http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf</a></li> <li>• <a href="http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/">http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2		2	2					2	
CO3	2	2	2				2	2		2
CO4	2	2	2			1	2	2		2
CO5		3	3	3					3	
AVG	1.4	1.6	2	1		.4	1	.8	1	.8

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ Indicates there is no correlation”

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 14 Elective ( CC14E)		Semester : III
Course Title :ENTERPRISE RESOURCE PLANNING		
Course Code :P19CO14E	Hours per week: 6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To understand the concept, use and importance of database, functionalities in ERP software and the benefits of business integration through ERP.

**Course outcomes(COs)**

After completing this course the student will be able to

- **CO1:** Identify the important business functions provided by typical business software such as ERP
- **CO2:** Articulate Business Process Reengineering- need and Packages
- **CO3:** Explain the Overview and Functionalities in ERP packages
- **CO4:** Summarize on the Implementation of ERP
- **CO5:** Compile Past implementation of ERP.

**UNIT I: Enterprise resource planning systems (18 hours)**

Enterprise resource planning systems: Evolution of ERP need of ERP, Growth of ERP – MRPI, MRP II and ERP. Popular ERP packages; ERP for small and medium enterprises. ERP as Integrated Management Information System, **Benefits of ERP\***. ERP vs Traditional Information Systems

**UNIT II: Business Process Reengineering (18 hours)**

**Business Process Reengineering- need \*** and challenges, Management concerns about BPR. BPR to build business model for ERP. ERP & Competitive advantage, Basic Constituents of ERP, Selection criteria for ERP Packages. Procurement process for ERP Package

**UNIT III: Functionalities in ERP packages (18 hours)**

Overview and Functionalities in ERP packages: SAP R/3, PEOPLE SOFT, BAAN IV, MFG/PRO, IFS/AVALON, ORACLE-FINANCIAL, Survey of Indian ERP Packages regarding their Coverage, performance & cost

**UNIT IV: Implementation of ERP (18 hours)**

Implementation of ERP; project management for ERP implementation; issues in ERP Implementation; configuration and customization of ERP package. Case study of **ERP Implementation #**.

**UNIT V: Trends in ERP systems (18 hours)**

Past implementation of ERP – Maintenance of ERP – Organizational and Industrial Impact; success and **failures of ERP systems\***. – Future trends in ERP systems

**Extra Credit:**

# Case Study

\* Self Learning

Activities : 1. Quiz 2. Observe the software used in enterprises

**Books for Reference:**

1. Venkata Krishnan, N.K. Enterprise Resource Planning, Prentice Hall, New Delhi,2006.
2. Enterprise Resource Planning – Alexis Leon, Tata McGraw Hill, New Delhi ,2008
3. Alexis Leon, Eemystified,Second edition, Tata McGraw Hill,2006
4. Elmasri and Nawathe: Fundamentals of Database System, Pearson Education Asia, New Delhi,2011.
5. Robinson, Celeste: Access 2000, BPB Publications, New Delhi.
6. Thomson A. Brady, Enterprise Resource Planning, Thomson Technology.2001

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="https://nptel.ac.in/courses/110/105/110105083/">https://nptel.ac.in/courses/110/105/110105083/</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.coursera.org/lecture/enterprise-systems/1-1b-introduction-to-enterprise-resource-planning-erp-LneSo">https://www.coursera.org/lecture/enterprise-systems/1-1b-introduction-to-enterprise-resource-planning-erp-LneSo</a></li> <li>• <a href="https://youtu.be/pX7mcNU84AA">https://youtu.be/pX7mcNU84AA</a></li> <li>• <a href="https://youtu.be/IQLR5m-O8So">https://youtu.be/IQLR5m-O8So</a></li> <li>• <a href="https://youtu.be/jUI_TUuKhdA">https://youtu.be/jUI_TUuKhdA</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7301%20ENTERPRISE%20RESOURCE%20PLANNING.pdf">http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7301%20ENTERPRISE%20RESOURCE%20PLANNING.pdf</a></li> <li>• <a href="http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf">http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf</a></li> <li>• <a href="https://www.eresourceerp.com/ask-experties/what-is-erp-enabled-business-process-reengineering-bpr/">https://www.eresourceerp.com/ask-experties/what-is-erp-enabled-business-process-reengineering-bpr/</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2				2	2		2
CO3	2	2	2	2			2	2	2	2
CO4		3	3	3					3	
CO5		3	3	3	3					3
AVG	1	2.2	2.2	1.6	.6	.2	1	.8	1	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 15 Elective(CC15E)		Semester : III
Course Title :STRATEGIC FINANCIAL MANAGEMENT		
Course Code :P19CO15E	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To get the knowledge of basic procedures about long-term finance in relation to shares, debentures and warrants.

**Course outcomes(COs)**

After completing this course the student will be able to

- Know about the procedure for long-term finance in relation to shares, debentures and warrants.
- Update the lease financing and hire purchase financing procedures.
- Understand the various methods of venture capital financing.
- Make sure about corporate restructuring and business combinations.
- Enrich the quality of corporate governance.

**UNIT 1: Long Term Finance**

**(18 hours)**

Source of Long term Finance Long term Finance- Equity shares- IPO-Rights issue- Preference Shares- Types- Debentures – Types-Convertible Debentures- Types –Warrants-Term loans- Internal Financing -Concepts of Value-Valuation of Bonds-Bond yield measures- Yield to Maturity-Valuation of Redeemable Preference Shares- Valuation of Equity Shares-Dividends Capitalization- Earnings Capitalization –Valuation of rights –Valuation of warrants

**UNIT II: Lease and Hire Purchase**

**(18 hours)**

Lease and **Hire Purchase**# Lease financing- Features-Types of lease- **Advantages\***- Financial evaluation of leasing from Lessor’s point of view and Lessee’s point of view- Method of computing lease rentals-Hire Purchase financing- Features-Hire purchase and lease Project financing-Features- Financing arrangements for infrastructure projects-Risk allocationFinancial structure of infrastructure projects

**UNIT III: Venture Capital (18 hours)**

**Venture capital#** – Features-Stages in Venture Capital financing-Business Plan- Elements of business plan- Venture capital funds-Expectations of a Venture capitalist-Process of venture capital financing- Methods of Venture capital financing-Disinvestment

**UNIT IV: Corporate Restructuring and Business Combinations**

**(18 hours)**

**Merger and Acquisition#** Corporate Restructuring-Mergers & Acquisitions- Motives and **benefits of mergers\***- Types of mergers- Steps in Mergers & Acquisitions -Procedural aspects of mergers-Valuation of firms-Forms of financing a merger-Mergers & Acquisitions in India.

**UNIT V: Corporate Governance**

**(18 hours)**

Corporate Governance Shareholder value-Financial goals- Market Value Added (MVA) Economic Value Added (EVA) - Calculation of MVA, EVA-Value drivers-Corporate Governance-**Importance\***-Theories- Practice

**Extra Credit:**

# Case Study

\* Self Learning

Activities 1.Quiz 2. Debate 3. Data collection (Lease and Hire Purchase)

**Books for Reference:**

1. Dr.Girish,P.Jakhotiya, Strategic Financial Management, 2<sup>nd</sup> Revised and Enlarged edition, - VikasPublishing Private Limited, New Delhi.
2. CA G Sekar and CA.B.Saravana Prasath ,Strategic Financial Management,14<sup>th</sup> Edition 2020, Commercial Law Publisher( India) Private Limited
3. Rajni Sofat and Preeti Hiro, Strategic Financial Management 2<sup>nd</sup> Edition, Prentice Hall of India (PHI) Private Limited.
4. I.M. Pandey , "Financial Management " - Vikas publishing house private limited ,New Delhi, 2015

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="https://nptel.ac.in/courses/110/107/110107144/">https://nptel.ac.in/courses/110/107/110107144/</a></li> <li>• <a href="https://nptel.ac.in/courses/110/105/110105035/">https://nptel.ac.in/courses/110/105/110105035/</a></li> </ul>
E-Content	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba">https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba</a></li> <li>• <a href="https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210">https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210</a></li> <li>• <a href="https://www.youtube.com/watch?v=C6sVwUStfEA">https://www.youtube.com/watch?v=C6sVwUStfEA</a></li> <li>• <a href="https://www.youtube.com/watch?v=LmlMFTh6Zco">https://www.youtube.com/watch?v=LmlMFTh6Zco</a></li> <li>• <a href="https://www.youtube.com/watch?v=Yf-VmsLc40k&amp;list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ">https://www.youtube.com/watch?v=Yf-VmsLc40k&amp;list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ</a></li> </ul>
Other online resources	<ul style="list-style-type: none"> <li>• <a href="https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Strategy/srategic-financial-management.pdf">https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Strategy/srategic-financial-management.pdf</a></li> <li>• <a href="http://14.139.206.50:8080/jspui/bitstream/1/4332/1/Strategic%20financial%20management.pdf">http://14.139.206.50:8080/jspui/bitstream/1/4332/1/Strategic%20financial%20management.pdf</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2			1	2	2		2
CO2	2	2	2			1	2	2		2
CO3	1	3	3	3		1	1	3		
CO4	1	3	3	3		1	1		3	
CO5	1	3	3	3	3	1	1			3
AVG	1.4	2.6	2.6	1.8	.6	1	1.4	1.4	.6	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation



School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course : (CC-16)		Semester : IV
Course Title :ACCOUNTING FOR MANAGERS		
Course Code :P19CO16	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To Impart the knowledge of uses of various managerial tools. Familiarize them about the concept of funds flow statement, Marginal costing, Budgetary control and Capital budgeting

**Course Outcomes(COs)**

After completing this course the student will be able to

- **CO1** : Understand the financial performance of an organisation using Ration analysis
- **CO2** : Assess the change in and movement of funds and cash in business through preparation of Fund Flow cash flow statements.
- **CO3** : Evaluate the managerial decision by applying Marginal Costing Techniques
- **CO4** : Understand and Analysis the idea and need of Preparing budgets efficiently
- **CO5** : Enhance the students in Preparing Capital Budgeting

**UNIT I: Introduction**

**(18 hours)**

Management accounting - **Objective, scope and functions\*** - Management accounting vs. financial accounting- Financial Statement Analysis- - **Comparative Balance sheet**≠- Common size Income Statement- Common Size Balance sheet- Trend Analysis- Ratio Analysis-Introduction, classification of ratios, uses & significance of ratios; Ratios in the areas of Performance: Profitability ratios, Liquidity ratios, Solvency ratios, Activity ratios; Ratios in the areas of Growth & Stability; Capital structure and Gearing analysis - Preparation of Balance Sheet from financial ratios - Advanced problems.

**UNIT II:Concept of Fund**

**(18 hours)**

Concept of fund- **Meaning of flow of fund\***- Transactions affecting fund- Effect of transactions on working capital– Schedule of Changes in Working Capital- Treatment of Provision for tax & proposed dividend - Computation of funds from Operations – Preparation Funds Flow Statement - Uses and limitation of fund flow statement.-Cash Flow StatementAS3-Introduction – Classification of Cash Flows- Cash flows from Operating Activities, Investing Activities, Financing Activities – Treatment of special items – **Preparation of Cash Flow Statement**≠ - Uses and Significance of Cash Flow statements – Limitations.

**UNIT III: Concept of Marginal Cost**

**(18 hours)**

Marginal Costing and it Applications-Concept of Marginal Cost – difference between of marginal costing and absorption costing - **Advantages and limitations of marginal costing\***- CVP analysis, **Break-even analysis**≠- Differential costs – Managerial applications of marginal and differential cost analysis.

**UNIT IV: Budgetary Control**

**(18 hours)**

Meaning and Nature of Budgetary Control – objectives – essentials of Budgetary Control – Budgeting vs Forecasting – **Classification and types of budgets\***- Master budgets, Operation, Financial, Fixed & Flexible budgets, Zero base budgeting, Performance budgeting, Activity based

budgeting. Functional Budgets - Preparation of Master budget, Functional Budgets: Sales Budget, Production Budget, **Cash budget**, Capital expenditure budget.

**UNIT V: Capital budgeting**

**(18 hours)**

Capital budgeting—**Importance**\*—Evaluation of various capital expenditure proposals-**Pay back**— Accounting Rate of Return – Discounted cash flow methods- Risk analysis in capital budgeting.

**Extra Credit:**

# Case Study

\* Self Learning

Activities: 1.Quiz, 2.Collection of Company Annual Reports and Prepare Comparative Statement, 3.Preparation of Various Budgets.

**Books for Reference:**

1. Horngren, Sundem, Schatzberg, Burgstahler, Introduction to Management Accounting, 16<sup>th</sup> Edition, Pearson of India, (2013),
2. Atkinson- Banker- Kaplan & Young Management Accounting- Pearson Education Asia, (2012);
3. Management Accounting , Dr.S.P.Gupta and Dr.K.L.Gupta, Revised and Upload 14<sup>th</sup> Edition Sahitya Bhawan Publication Agra, ( 2019)
4. Management Accounting, M.N. Arora Himalaya Publication. (2011)
5. Management Accounting, R.S.N.Pillai, and V.Bagavathi 4<sup>th</sup> Revised Edition, S chand and Company Limited, Ramnagar, New Delhi, (2010),
6. Management Accounting, Surendar Singh, Edition, PHI Learning Private Limited, New Delhi, (2016)

**Marks Scheme**

<b>Section A (20*1=20 Marks)</b>	<b>Section B ( 5*5= 25 Marks)</b>	<b>Section C(3*10=30Marks)</b>
Questions 1 to 20 Multiple choice Questions only	21a) Theory 11 b) Problem 22a) Problem 12b) Problem 23a) Problem 13b) Problem 24a) Problem 14 b) Problem 25 a) Theory 15b) Problem	Questions 26 to 30 Problems only

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="https://onlinecourses.swayam2.ac.in/imb20_mg31/preview">https://onlinecourses.swayam2.ac.in/imb20_mg31/preview</a></li> <li>• <a href="https://onlinecourses.swayam2.ac.in/imb19_mg06/preview">https://onlinecourses.swayam2.ac.in/imb19_mg06/preview</a></li> <li>• <a href="https://nptel.ac.in/courses/110/101/110101003/">https://nptel.ac.in/courses/110/101/110101003/</a></li> </ul>
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Other online resources	<ul style="list-style-type: none"> <li>• <a href="https://www.dynamictutorialsandservices.org/2020/11/management-accounting-mcqs-bcom-bba-mba.html">https://www.dynamictutorialsandservices.org/2020/11/management-accounting-mcqs-bcom-bba-mba.html</a></li> <li>• <a href="https://www.studynama.com/community/login/">https://www.studynama.com/community/login/</a></li> </ul>

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2	3	3	3					3	
CO4		3	3	3					3	
CO5		3	3	3	3				3	3
AVG	1	2.2	2.2	1.8	.6	.4	.6	.4	1.8	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 17 (CC-17)		Semester : IV
Course Title :INCOME TAX LAW AND PRACTICE		
Course Code :P19CO17	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- To know about new taxes, exemptions and deductions related to incomes.

**Course Outcomes(COs)**

After completing this course the student will be able to

- **CO1:** Know about the procedures regarding basic rules and regulations and Residential status
- **CO2:** Update the new tax slabs regarding salaried employees
- **CO3:** Get the latest information about deductions for house property.
- **CO4:** Make sure about the admissible, inadmissible expenses and deductions. allowable for business or professional incomes
- **CO5:** Grasp the concept of capital gains, other sources of income, clubbing of incomes and set off carry forward losses.

**UNIT I: Fundamental Procedures (18 hours)**

Basic Concepts: Basic concepts: Income, Assesse, Previous year and Assessment year- Person, Agricultural Income–Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company.-Incomes exempt from tax-Tax Deduction at Source-Advance Tax.

**UNIT II: Income from Salaries(18 hours)**

**Salaries#:**Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – profit in lieu of salary – provident funds – deductions – Relief U/S 89 (1).

**UNIT III: House' Property Income(18 hours)**

Income from **House Property#:** Income from House Property: Chargeability – Annual Value – Let out House Property – Self occupied house property – deductions.

**UNIT IV: Business and/or Professional Income(18 hours)**

**Income from Business#or Profession:** Income from Business or Profession: Chargeability – Income taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – Expense expressly disallowed – Expenses allowable under certain restrictions – deemed incomes.

**UNIT V:Income from capital gains and othersources(18 hours)**

Capital Gains: Capital Gains:**Chargeability#** – Capital asset – transfer – cost of acquisition – Exemptions Income from other sources: chargeability – Incomes specifically chargeable under the head Clubbing of income -Set off any carry forward of losses. Deductions under sections 80C to 80G –Assessment of individuals-Return of income –Self Assessment.

**Extra Credit:**

# Case Study

\* Self Learning

- Activities : 1. Collect Data : compute tax under head of income  
2. E. Return Filing 3. Group Discussion

**Books for Reference:**

1. Students guide to income tax law and practice, Vinod k.Singhanian (Updated)
2. Dr.H.C.Mehrotra and Dr. S.P.Goyal Income tax law and accounts - - Sahithya Bhawan Publications,61 st Edition:2020
3. Dr. H. C. Mehrotra - Income tax law and accounts , Sahitya Bhawan Publications 61 stEdition,Agra (Updated)
4. Resddy and Reddy, income tax law and accounts- Margham publications, Chennai (Updated)
5. Vinod K.Singhanian -" students' guide to income tax law and accounts , Taxman publications ,New Delhi (Updated)
6. CA Raj K Agrawal , Hand Book on Income Tax, 5<sup>th</sup> Edition, Bharat Law House.
7. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practie, Kalyani Publisher (Updated)

**Marks Scheme**

<b>Section A (1*20=20 Marks)</b>	<b>Section B ( 5*5= 25 Marks)</b>	<b>Section C(3*10=30Marks)</b>
Questions 1 to 20 Multiple Choice Questions only	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

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Other online resources	<ul style="list-style-type: none"> <li>• <a href="https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf">https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf</a></li> <li>• <a href="http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&amp;%20Practice%20I%20-%20V%20Sem.pdf">http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&amp;%20Practice%20I%20-%20V%20Sem.pdf</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=15923">https://www.icai.org/post.html?post_id=15923</a></li> <li>• <a href="https://castudyweb.com/wp-content/uploads/2019/05/Direct-Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf">https://castudyweb.com/wp-content/uploads/2019/05/Direct-Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf</a></li> </ul>

Passed in the Board of Studies Meeting held on -----

Approved in the Academic Council Meeting held on -----

**Relationship Matrix for COs, POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	2	2	2			1	2	2		2
CO3		3	3						5	
CO4	3	3	3	3					3	
CO5	1	3	3	3	3	1	2		3	3
AVG	1.4	2.4	2.4	1.4	.6	.6	1	.4	2.2	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation

School of Commerce

Programme: M.Com. (Commerce) CBCS Syllabus – Outcome Based Education (OBE)  
(For those who have joined during the Academic Year 2019-2020 onwards)

Core Course 18 Elective (CC-18E)		Semester : IV
Course Title :INTERNATIONAL BUSINESS		
Course Code :P19CO18E	Hours per week: 6	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

**Objective**

- This course will provide students with the knowledge ,skills and abilities to understand the global economic, political cultural and social environment within which firms operate.

**Course Outcomes(COs)**

After completing this course the student will be able to

- **CO 1:** Explain the concepts in international business with respect to foreign trade.
- **CO 2:** Apply the current business phenomenon and evaluate the foreign investment by Indian companies.
- **CO 3:** Determine the concepts of Multinational Corporation and technology related aspects.
- **CO 4:** Analyze the foreign exchange markets and strategies adopted by firm.
- **CO 5 :** Integrate concept in international business concepts with functioning of global trade

**UNIT I: International Business**

**(18 hours)**

Introduction- Nature- Importance & **Scope of international business\***- elements-stages of internalization- Difference between international business and domestic business- **international Business#** approaches- Goals of international business- Advantages and problems of international business.

**UNIT II: International Investment**

**(18 hours)**

Significance of foreign investment- trade and investment- types of foreign investment- **factors affecting international investment\***- growth of foreign investment- dispersion of FDI- portfolio investment- **foreign investment#** by Indian companies.

**UNIT III: Multinational Corporation**

**(18 hours)**

Definition and meaning- organizational models- dominance of MNC's- MNC's and international trade- **merits and demerits of MNC's\***- Multinationals in India- International Technology Transfers- importance and types, **Foreign Technological Acquisition#**.

**UNIT IV: Foreign Exchange Markets**

**(18 hours)**

Determining exchange rates- function of foreign exchange market- participants in the foreign exchange markets- Spot and forward exchanges; futures; options; swap operations- Overview of FEMA- Exchange dealings and currency possession.

**UNIT V: Globalization**

**(18 hours)**

Meaning and dimensions- Globalization Features- process- essential conditions of Globalization- **Advantages and Disadvantages of Globalization\***-factors favouring Globalization.

**Extra Credit:**

# Case Study

\* Self Learning

Activities 1.Foreign exchange Rate . 2. Debate 3.Model

**Books for Reference:**

1. International Business, **Francis Cherunilam**, Himalaya Publishing House, Mumbai, 5<sup>th</sup> Edition
2. International Business, **P.Subba Rao**, Himalaya Publishing House, Mumbai, 3<sup>rd</sup> Edition
3. International Business, **P.K.Abdussalam** chess Educational Publishers Chennai & Kerala, 2011
4. International Business, **S. Shankaran**, 2015
5. International Business Management, **Aswathappa, Tata Mcgrew Hill**, 7<sup>th</sup> Edition

**Online Resources:**

Swayam Course	<ul style="list-style-type: none"> <li>• <a href="https://onlinecourses.nptel.ac.in/noc20_mg54https://onlinecourses.swayam2.ac.in/cec20_mg12/preview/preview">https://onlinecourses.nptel.ac.in/noc20_mg54https://onlinecourses.swayam2.ac.in/cec20_mg12/preview/preview</a></li> </ul>
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Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
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CO1	2	2	2	1		1	2	2		2
CO2	2	2	2	1		1	2	2		2
CO3	2	2	2	2			2	2	2	2
CO4	3	3	3	3					3	
CO5	2	2	3	3			2	2	3	2
AVG	2.6	2.6	2.4	2		.4	1.6	1.6	1.6	1.6

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates there is no correlation