

SYLLABUS for M.Com.,

(From the Academic Year 2025-26 Onwards)

Under

**Choice Based Credit System (CBCS) &
Outcome based Education (OBE) Framework**



Estd. 1919

**SCHOOL OF COMMERCE
NATIONAL COLLEGE (Autonomous)**

**(Nationally Re- Accredited at 'A+' Grade by NAAC,
College with Potential for Excellence)**

Tiruchirappalli - 620 001. Tamil Nadu, India

M. Com Course Structure
for the Academic Year 2025-26 onwards

SL. No	Sem	Code	Course	Course Title	Exam Hrs	Ins. Hrs	Credit	Internal Exam	External Exam	Total Marks
1	I	P25CO1	Core - I	Managerial Economics	3	6	4	25	75	100
2	I	P25CO2	Core - II	Services Marketing	3	6	5	25	75	100
3	I	P25CO3	Core - III	International Human Resource Management	3	6	4	25	75	100
4	I	P25CO4	Core - IV	Advanced Cost and Management Accounting	3	6	5	25	75	100
6	4	P25CO5E1 P25CO5E2 P25CO5E3	Core Based Elective - I	A. Logistics and Supply Chain Management B. Corporate Restructuring C. Behavioural Finance	3	6	4	25	75	100
				Total		30	22			500
6	II	P25CO6	Core - V	Direct Tax	3	6	5	25	75	100
7	II	P25CO7	Core - VI	Security Analysis and Portfolio Management	3	6	5	25	75	100
8	II	P25CO8	Core - VII	Quantitative Techniques	3	6	4	25	75	100
9	II	P25CO9E1 P25CO9E2 P25CO9E3	Core Based Elective - II	A. Strategic Management B. Risk Management in Banks C. Managing Start Ups	3	6	4	25	75	100
10	II	P25CO10E1 P25CO10E2 P25CO10E3	Core Based Elective - III	A. Corporate Governance and Business Ethics B. Customer Relationship Management C. Tourism Management	3	6	4	25	75	100
				Total		30	22			500

M. Com (Students admitted from 2025-26 onwards)

SL. No	Sem	Code	Course	Course Title	Exam Hrs	Ins. Hrs	Credit	Internal Exam	External Exam	Total Marks
11	III	P25CO11	Core - VIII	Accounting for Corporate Entities	3	6	5	25	75	100
12	III	P25CO12	Core - IX	Business Research Methods	3	6	5	25	75	100
13	III	P25CO13P	Core - X	Data Analysis Using Software (Practical)	3	6	4	25	75	100
14	III	P25CO14	Core - XI	Indirect Taxation	3	6	4	25	75	100
15	III	P25CO15E1 P25CO15E2 P25CO15E3	Core Based Elective - IV	A. Corporate Regulatory Framework B. Organisational Behaviour C. Forensic Accounting	3	6	4	25	75	100
				Total		30	22			500
16	IV	P25CO16	Core - XII	Advanced Financial Management	3	6	5	25	75	100
17	IV	P25CO17	Core - XIII	Retail Management	3	6	5	25	75	100
18	IV	P25CO18	Core - XIV	International Business	3	6	4	25	75	100
19	IV	P25CO19E1 P25CO19E2 P25CO19E3	Core Based Elective - V	A. Project Management B. Digital Marketing C. Business Analytics	3	6	4	25	75	100
20	IV	P25COP20	Project	Project Work (Viva-Voce 25 Marks)		6	6	25	75	100
				Total		30	24			500
				GRAND TOTAL			90			2000

PROGRAMME OUTCOME (POs)

- PO 1:** Disciplinary Knowledge - Demonstrate comprehensive and advanced understanding of core commerce disciplines, integrating multidisciplinary perspectives to solve complex business problems with sophisticated analytical techniques.
- PO 2:** Communication Skills - Develop exceptional professional communication abilities, effectively presenting complex business insights across diverse contexts using advanced verbal, written, and digital communication platforms.
- PO 3:** Critical Thinking - Apply advanced analytical and critical thinking skills to evaluate complex business scenarios, generate innovative solutions, and employ evidence-based reasoning and research methodologies.
- PO 4:** Reflective Thinking, Scientific Reasoning, Teamwork, and Leadership - Execute sophisticated reflective thinking, scientific reasoning, and leadership capabilities to manage complex projects, collaborate effectively, and make strategic decisions in dynamic professional environments.
- PO 5:** Moral and Ethical Awareness, Environmental and Sustainability Issues - Integrate ethical decision-making, corporate social responsibility, and sustainable business practices into organizational strategies, addressing environmental challenges with a comprehensive understanding of social impact.
- PO 6:** Multicultural Competency and Lifelong Learning - Cultivate cultural intelligence, adaptability, and a commitment to continuous professional development, navigating global business landscapes with agility and self-directed learning.

PROGRAMME SPECIFIC OUTCOME (PSOs)

- PSO 1:** Develop and demonstrate advanced research methodologies, critical analytical skills, and scientific reasoning capabilities to conduct independent and generating original insights through quantitative and qualitative research techniques.
- PSO 2:** Master comprehensive financial management strategies, advanced investment analysis, and innovative financial tools to develop strategic solutions for complex business challenges, financial planning, risk management, and organizational decision-making.
- PSO 3:** Cultivate advanced entrepreneurial skills, design innovative business models, and apply creative problem-solving approaches to identify, evaluate, and develop sustainable business opportunities.

- PSO 4:** Acquire sophisticated professional competencies aligned with international business standards, demonstrating comprehensive understanding of global business trends.
- PSO 5:** Develop advanced ethical leadership capabilities that integrate corporate social responsibility, sustainability principles, and moral decision-making frameworks, enabling students to address complex ethical challenges, promote inclusive business strategies.
- PSO 6:** Synthesize advanced knowledge across multiple commerce and management disciplines, demonstrating the ability to integrate interdisciplinary perspectives, and apply holistic problem-solving approaches.

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO1	Core Course	MANAGERIAL ECONOMICS	Lecture	6	4

Course Description:

Managerial Economics applies economic theories and principles to business decision-making. It covers key economic concepts such as demand and supply analysis, production and cost theory, pricing strategies, and business cycle analysis. The course helps students understand the role of economic principles in optimizing business operations and decision-making in a competitive market.

Course Objectives:

- To provide an understanding of fundamental economic concepts and their application to business decisions.
- To analyze demand and supply functions and their impact on pricing and business strategies.
- To examine cost and production theories and their relevance in managerial decision-making.
- To study different market structures and pricing mechanisms used in various competitive environments.
- To explore the significance of business cycles and macroeconomic indicators in managerial decisions.

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 and Equi-Marginal Principle.

UNIT II: Demand and Supply Analysis (18 Hours)

Individual and Market Demand Functions - Law of Demand - Determinants of Demand - Elasticity of Demand - **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#**. Supply - Supply Schedule - Supply Curve - Law of Supply - Elasticity of Supply.

UNIT III: Production and Cost 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 - Nature, Shape and Interrelationship - Law of Variable Proportions - Law of Returns to Scale.

UNIT IV: Price Determination and Market Structure (18 Hours)

Price Determination under Different Market Conditions - **Characteristics of Different Market Structures*** - Price Determination and Firms 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 Cycle and National Income (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: Characteristics and Types - Inflation in Terms of Demand Pull and Cost Push Factors - **Effects of Inflation***. Deflation - Types - Causes and Effects.

Extra Credit

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection regarding GDP, NNP 3. Chart.

Text Book

- Varsheny, R.L. & Maheshwari, K.L. (2025). Managerial Economics, Sultan Chand and Sons, New Delhi [Unit I-V; 330.7].

Reference Books

- Sundharam, K.P.M & Sundharam, E.N. (2024). Business Economics, Sultan Chand & Sons, New Delhi [331.3].
- Appannaiah & Reddy (2024), Economics for Business, Himalaya Publishing, Mumbai.
- Petersen, H. Carig & W. Cris Lewis. (2024). Managerial Economics, Prentice Hall, Delhi,
- Maddala, G.S. & Miller, E. (2023). Microeconomics: Theory and Applications, McGraw-Hill.

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the objectives of a firm and the role of a managerial economist.	K1
CO2	Apply demand and supply analysis in making managerial decisions.	K2
CO3	Evaluate cost structures and production functions for business optimization.	K3
CO4	Compare different market structures and their pricing strategies.	K4
CO5	Analyze the impact of business cycles on economic activities and decision-making.	K5
CO6	Assess the role of macroeconomic variables like inflation and national income in business planning.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://nptel.ac.in/courses/110/101/110101005/ • https://onlinecourses.swayam2.ac.in/imb19_mg16/preview
E-Content	<ul style="list-style-type: none"> • https://www.slideshare.net/123ps/managerial-economics-ppt • https://www.slideserve.com/opa/managerial-economics
Other online resources	<ul style="list-style-type: none"> • http://sucommerce.org/download/sem1/Managerial%20Economics%20.pdf • https://www.tutorialspoint.com/managerial_economics/managerial_economics_tutorial.pdf • http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf • https://cablogindia.com/business-economics-notes-for-ca-foundation/

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	0	1
CO2	9	3	9	3	0	1
CO3	9	3	9	9	3	3
CO4	9	9	9	3	1	3
CO5	9	3	9	9	3	9
CO6	9	9	9	9	9	9
Weightage	54	30	46	33	16	26
Weighted percentage of course contribution to	26%	15%	22%	16%	8%	13%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2	PO3	PO4, PO5
CO2 / K2	PO1, PO3	PO2, PO4	PO6	PO5
CO3 / K3	PO1, PO3, PO4	PO2, PO5, PO6	-	-
CO4 / K4	PO1, PO2, PO3	PO4	PO5, PO6	-
CO5 / K5	PO1, PO3, PO4	PO2, PO5, PO6	-	-
CO6 / K6	PO1, PO2, PO3, PO4, PO5, PO6	-	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Managerial Economics** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO2	Core Course	SERVICES MARKETING	Lecture	6	5

Course Description:

This course explores the unique characteristics and challenges of marketing services compared to physical products. It covers service design, development, and quality management, along with marketing strategies for various service industries such as banking, insurance, hospitality, and healthcare.

Course Objectives:

- To understand the fundamentals of services marketing and its growth.
- To analyze the principles and factors influencing service design and delivery.
- To explore service product development and lifecycle management.
- To evaluate the role of segmentation and servicescape in enhancing customer experience.
- To examine marketing strategies for different service industries, including e-commerce.

UNIT I: Introduction to Services Marketing (18Hours)

Services Marketing: Characteristics of Services - Components of Service - **Growth of Services Marketing*** - Classification of Services - Distinction between Products and Services - Service Environment - Dimensions of Service Environment.

UNIT II: Service Design (18 Hours)

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

UNIT III: Service Product (18 Hours)

Service Product: Concepts of Service Product - Elements - **New Service Planning and Development*** - **Service Life Cycle#** - Strategies during SLC - Service Marketing Mix - Service Quality - Importance - Service Quality Gap - Reasons - Measurement - Gap Model of Service Quality.

UNIT IV: Service Segmentation and Servicescape (18 Hours)

Service Segmentation - Steps - Bases - Undifferentiated Marketing Vs. Differentiated Marketing. Servicescape - Parts - Role, Types and Environmental Dimensions of Servicescape - **Essential Evidence*** Peripheral Evidence - Guidelines for Physical Evidence Strategy. **Marketing of Healthcare, Transportation#** and Education.

UNIT V: Marketing of Banking, Insurance and Hospitality (18 Hours)

Bank Marketing - **Insurance Marketing*** - Professional and Counseling Services - Marketing of Communication Services - Marketing of Hospital, Education, **Hospitality and Tourism#** - Service Marketing in e-Commerce and e-Marketing.

Extra Credit:

Case Study

* Self Learning

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

Text Book

- Vasanthi Venugopal & Raghu, V.N. (2025). Services Marketing, Himalaya Publishing House, Mumbai [Unit I-V; 380.0].

Reference Books

- Jha, S.M, (2024). Services Marketing, S.Chand & Co., New Delhi [380.8].
- Balaji, B. (2023). Services Marketing and Management, S.Chand & Co., New Delhi.
- Srinivasan. R, (2024). Services Marketing: The Indian Context, PHI Learning Private Ltd, New Delhi.
- Valerie Zeithaml & Mary Jo Bitner. (2023). Services Marketing, McGraw Hill.
- Christopher, H. Lovelock. (2023). Services Marketing: People, Technology, Pearson Education, Asia.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec19_mg38/preview • https://nptel.ac.in/courses/110/105/110105038/
E-Content	<ul style="list-style-type: none"> • https://www.slideshare.net/123ps/managerial-economics-ppt • https://www.slideserve.com/opa/managerial-economics
Other online resources	<ul style="list-style-type: none"> • http://www.crectirupati.com/sites/default/files/lecture_notes/SERVICE%20MARKETING.pdf • https://www.eventige.com/blog/full-service-marketing-agencies

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define and differentiate services from tangible products.	K1
CO2	Identify key factors affecting service design and delivery.	K2
CO3	Analyze the lifecycle of service products and related marketing strategies.	K3
CO4	Apply the concept of segmentation and servicescape in various service settings.	K4
CO5	Develop marketing strategies for banking, insurance, and hospitality services.	K5
CO6	Evaluate the impact of digital and e-marketing on service industries.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	0	1
CO2	9	3	3	1	0	3
CO3	9	9	9	3	1	3
CO4	9	3	9	9	3	3
CO5	9	9	9	9	9	9
CO6	9	9	9	9	9	9
Weightage	54	36	40	31	22	28
Weighted percentage of course contribution to	26%	17%	19%	15%	10%	13%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2	PO3	PO4, PO5
CO2 / K2	PO1	PO2, PO3, PO6	PO4	PO5
CO3 / K3	PO1, PO2, PO3	PO4, PO6	PO5	-
CO4 / K4	PO1, PO3	PO2, PO4, PO6	PO5	-
CO5 / K5	PO1, PO2, PO3, PO4, PO5, PO6	-	-	-
CO6 / K6	PO1, PO2, PO3, PO4, PO5, PO6	-	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Services Marketing** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO3	Core Course	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	Lecture	6	4

Course Description:

IHRM focuses on the complexities of managing human resources in an international context. It covers topics such as recruitment, selection, training, performance management, compensation, industrial relations, and strategic HRM in multinational corporations.

Course Objectives:

- To differentiate between domestic and international human resource management.
- To explore global recruitment, selection, and training practices.
- To analyze performance appraisal and compensation strategies in an international context.
- To understand industrial relations and labor laws affecting multinational companies.
- To study strategic HRM practices for global business expansion.

UNIT - I: Introduction to IHRM (18 Hours)

International Human Resource Management (IHRM) - Concept - Domestic Vs. IHRM*. Organisational Structure - Nature, Approaches and Steps in Designing Organisational Structure - Organisational Learning. International HR Planning - Division of Labour - Types of International Human Resources - Issues in Supply of Human Resources# - HR Audit - HR Accounting.

UNIT - II: Recruitment, Selection and Training & Development (18 Hours)

Recruitment - Sources at Macro and Micro Level - Techniques. Selection - Expatriate System - Selection Techniques#. Training and Development - Need* - Areas of Global Training.

UNIT - III: Performance Management & Compensation Management (18 Hours)

Performance Management - Challenges - Areas of Appraisal - Organisational Role Expectations - Appraisal System - Problems - Measurement of Effective Appraisal System. Compensation Management - Complexities - Objectives - Components - Factors Affecting International Compensation - Approaches.

UNIT - IV: International Industrial Relations (18 Hours)

International Industrial Relations - Trade Unions - Collective Negotiations# - Industrial Conflicts - Quality Circles and Participative Management - Shifts in IHRM and Industrial Relations.

UNIT - V: International Strategic Human Resource Management (18 Hours)
 International Strategic Human Resource Management - Peculiarities - Value Creation* - Global Strategic Management Process - MNC's Business and HRM Strategies# - Collaborative Strategies.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book

- Subba Rao, P. (2025). International Human Resource Management and Industrial Relations. Himalaya Publishing House, Mumbai [Unit I-V; 380.31].

Reference Books

- Aswathappa, K. & Sadhna Dash. (2025). International Human Resource Management. Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- Rao, P.L. (2024). International Human Resource Management. Excel Books, New Delhi.
- Gupta, S.C. (2024). International Human Resource Management. Macmillan Publishers India, New Delhi.

Online Resources:

Swayam Course	• https://onlinecourses.swayam2.ac.in/cec21_mg06/preview
E-Content	• https://ddceutkal.ac.in/Syllabus/IHRM_BOOK.pdf • https://www.youtube.com/watch?v=Woldrw6v1fc • https://www.youtube.com/watch?v=1-_ROe8FR5w
Other online resources	• https://www.ukessays.com/essays/management/definition-of-international-human-resource-management-management-essay.php

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the differences between domestic and international HRM.	K1
CO2	Assess recruitment and training methods in international organizations.	K2
CO3	Evaluate performance management systems and compensation structures across borders.	K3
CO4	Analyze industrial relations practices and collective bargaining in different countries.	K4
CO5	Develop HR strategies for multinational corporations.	K5
CO6	Apply global HRM practices to real-world business scenarios.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	0	3
CO2	9	9	3	3	1	9
CO3	9	3	9	9	3	3
CO4	9	3	9	9	3	3
CO5	9	9	9	9	9	9
CO6	9	9	9	9	9	9
Weightage	54	36	40	39	25	36
Weighted percentage of course contribution to	23%	16%	17%	17%	11%	16%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3	PO4, PO5
CO2 / K2	PO1, PO6	PO2, PO3, PO4	PO5	
CO3 / K3	PO1, PO3, PO4	PO2, PO5, PO6		
CO4 / K4	PO1, PO3, PO4	PO2, PO5, PO6		
CO5 / K5	PO1, PO2, PO3, PO4, PO5, PO6			
CO6 / K6	PO1, PO2, PO3, PO4, PO5, PO6			

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **International Human Resource Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO4	Elective	ADVANCED COST AND MANAGEMENT ACCOUNTING	Lecture	6	5

Course Description:

This course provides an understanding of cost and management accounting principles, including costing methods, cost control, reconciliation, and financial statement analysis. It helps students develop skills in financial decision-making and managerial applications of cost data.

Course Objectives:

- To introduce the fundamentals of cost accounting and cost control.
- To analyze various costing methods, including process and contract costing.
- To understand reconciliation of cost and financial accounts.
- To evaluate fund flow and cash flow statements for financial analysis.
- To apply marginal costing techniques in managerial decision-making.

UNIT - I: Costing, Costing Standard and Cost Sheet (18 Hours)

Cost Accounts - Nature - Significance - Scope - Objectives - Functions - Limitations - Installation of Costing System - Elements of Cost - Cost Centre and Profit Centre - Indian Cost Accounting Standard: CAS 1-CAS 5. Preparation of Cost Sheet - Tender of Quotations.

UNIT - II: Process Costing and Contract Costing (18 Hours)

Methods of Costing - Process Costing, Abnormal, Normal Loss and Gain Treatment of Equivalent Production - **Inter Process Profit#** - Joint and By-product Costing. Contract Costing - Preparation of Contract Account, Cost Plus Contract and Escalation Clause.

Unit - III Reconciliation and Operating Cost (18 Hours)

Reconciliation of Cost and Financial Accounts - Importance - Need - Procedure - Presentation of Reconciliation. Operating Costing - Operating Cost Units - Operating Costing in some Industries - Transport Organisations - Power House or Boiler House Costing - Costing for Cinema Theatres - Costing for Lodging Houses.

UNIT- IV: Fund Flow and Cash Flow Statements (AS 3) (18 Hours)

Fund Flow Statement - Uses, Significance and Importance of Fund Flow Statement - Fund from Operation - Preparation of Fund Flow Statement. Cash Flow Statement: Introduction - Objectives - Scope of AS 3 - Preparation of Cash Flow Statement: Operating Activity, Investment Activity and Financial Activity.

UNIT - V: Marginal Costing and its Application (18 Hours)

CVP Analysis and **Decision Making#** - Managerial Applications: Make or Buy Decision - Alternative Methods of Production - Buy or Lease Decision - Shut Down or Continue - Repair or Replace - Accepting Bulk Orders for Idle Capacity Utilization - Pricing under Different Situations - Suitable Product Mix and Key Factor.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection in Labour Cost 3. Inventory Process in Stores (Local Stores Visit)

Text Book

- Jain, S.P., & Narang, K.L., (2023). Cost Accounting, Kalyani Publishers, New Delhi [Unit I-III; 380.4].
- Shashi K. Gupta & R.K. Sharma. (2024). Management Accounting. Kalyani Publications, New Delhi [Unit IV-V; 380.1].

Reference Books

- Reddy, T.S. and Hariprasad Reddy, Y. (2025). Cost and Management Accounting. Margham Publications, Chennai.
- Arora, M.N. (2023). Cost and Management Accounting, Vikas Publishing House, Noida.
- Ravi M Kishore. (2023). Advanced Management Accounting, Taxman Publications, New Delhi.

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) Theory 24a) Problem 24 b) Problem 25 a)Problem 25b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb20_mg31/preview • https://onlinecourses.nptel.ac.in/noc20_mg53/preview
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=aJZW6x9IWFA • https://www.youtube.com/watch?v=N_jBo8yDLyc • https://www.youtube.com/watch?v=pGymzuGAkJ8&ab_channel=CA.NareshAggarwal • https://www.slideshare.net/MohitSinghal19/cost-overhead • https://www.slideshare.net/ajitmmu/labour-cost-control • https://www.slideshare.net/faizchhipa/labour-cost-43232353
Other online resources	<ul style="list-style-type: none"> • http://sdeuoc.ac.in/?q=content/mcom-study-material • http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf • https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the significance of cost accounting in business decision-making.	K1
CO2	Apply process and contract costing methods in cost analysis.	K2
CO3	Reconcile cost and financial accounts for accurate reporting.	K3
CO4	Interpret fund flow and cash flow statements for business evaluation.	K4
CO5	Utilize marginal costing for pricing and production decisions.	K5
CO6	Make informed financial decisions using cost and managerial accounting tools.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	0	1
CO2	9	3	9	3	0	1
CO3	9	9	9	3	3	3
CO4	9	3	9	9	1	3
CO5	9	3	9	9	3	9
CO6	9	9	9	9	9	9
Weightage	54	30	46	33	16	26
Weighted percentage of course contribution to	26%	15%	22%	16%	8%	13%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2	PO3	PO4, PO5
CO2 / K2	PO1, PO3	PO2, PO4	PO6	PO5
CO3 / K3	PO1, PO2, PO3	PO4, PO5, PO6	-	-
CO4 / K4	PO1, PO3, PO4	PO2, PO5, PO6	-	-
CO5 / K5	PO1, PO3, PO4, PO6	PO2, PO5	-	-
CO6 / K6	PO1, PO2, PO3, PO4, PO5, PO6	-	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Advanced Cost and Management Accounting** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO5E1	Elective	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Lecture	6	4

Course Description:

This course provides insights into supply chain management (SCM) and logistics, covering network design, supply chain planning, performance measurement, and emerging trends such as artificial intelligence in logistics.

Course Objectives:

- To understand the role of logistics in supply chain management.
- To analyze supply chain network design and distribution management.
- To explore inventory planning and order processing in SCM.
- To examine organizational structures and strategies in supply chain management.
- To evaluate supply chain performance measurement and emerging trends.

UNIT I: Introduction to Logistic of Business (18 Hours)

Logistics Management - Types of Logistics - Need - Logistical Activities - Objectives. Supply Chain Management (SCM) - Evolution - Importance - Decision Phases - Process - Nature and Scope - Models - **Focus Areas in SCM*** - Role of Logistics in SCM - Artificial Intelligence (AI) in Supply Chain and Logistics.

UNIT - II: Designing the Supply Chain Network (18 Hours)

Designing Supply Chain Network - Importance - Network Decision Process - Network Planning - Network Design Decisions - Design of Channel of Distribution - **Physical Distribution Management#**.

UNIT - III: Supply Chain Planning and Implementation (18 Hours)

Supply Chain Planning and Implementation - Elements and Strategies of Aggregate Planning - Planning Supply and Demand in a Supply Chain - Planning and Managing Inventories in a Supply Chain - **Order Processing and Information Systems#**.

UNIT - IV: Supply Chain Organisation (18 Hours)

Supply Chain Organisation - Structure - **Importance*** - Organisational Development - Organisational Structure in Integrated Logistics - Supply Chain Control. Purchasing and Supply Chain Decisions - Role - Supply Chain Scheduling - Sourcing Decisions and Strategies.

UNIT - V: Supply Chain Performance Measurement (18 Hours)

Supply Chain Performance Measurement - Dimensions - Types - Developing a Measurement and Evaluation System. Current Issues in Supply Chain Management - Benchmarking - **Reengineering#** - **Virtual Supply Chain*** - Lean Supply Chains - Green Supply Chain.

Extra Credit:

Case Study

* Self Learning

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

Textbook

- Shridhara Bhat, K. (2024). Logistics and Supply Chain Management, Himalaya Publishing House Private Ltd., Mumbai [Unit I-V].

Reference Books

- Agrawal, K. (2024). Logistics and Supply Chain Management, Macmillan Publishers, New Delhi.
- Raghuram, G., & Rangaraj, N. (2024). Logistics and Supply Chain Management, Macmillan Publishers, New Delhi.
- Anurag Saxena. (2023). Logistics and Supply Chain Management, Jaico Publishing House, Mumbai.
- David B. Grant & Chee Yew Wong. (2024). Sustainable Logistics and Supply Chain Management, Kogan Page, U.K.

Online Resources:

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/cec20_mg11/preview
E-Content	<ul style="list-style-type: none">• https://www.slideshare.net/Tanel/logistics-and-supply-chain-managementoverview• https://www.slideshare.net/SlideTeam1/supply-chain-management-and-logistics-powerpoint-presentation-slides• https://www.youtube.com/watch?v=c9HfNg4a_Og&ab_channel=Oracle• https://www.youtube.com/watch?v=A98X_bvX2QA&ab_channel=tutor2u
Other online resources	<ul style="list-style-type: none">• http://dspace.vnbrims.org:13000/xmlui/bitstream/handle/123456789/4493/Sustainable%20Logistics%20and%20Supply%20Chain%20Management.pdf?sequence=1&isAllowed=y• https://www.supplychainopz.com/2012/04/what-is-logistics-and-supply-chain-management.html• https://artelogic.net/blog/the-role-of-logistics-in-a-supply-chain-management• https://www.vskills.in/certification/tutorial/transportation-functionality-and-principles/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the fundamental principles of logistics and SCM.	K1
CO2	Design an efficient supply chain network.	K2
CO3	Apply inventory management techniques to optimize supply chain operations.	K3
CO4	Analyze the impact of supply chain organizational structures on business performance.	K4
CO5	Measure supply chain performance using key performance indicators.	K5
CO6	Discuss emerging trends such as AI, green supply chains, and lean SCM practices.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	1	1	1	0	0	1
CO2	9	3	3	1	1	3
CO3	9	1	3	3	1	1
CO4	9	3	9	3	1	3
CO5	3	3	9	3	1	1
CO6	3	9	3	1	9	9
Weightage	34	20	28	11	13	18
Weighted percentage of course contribution to	27%	16%	23%	9%	10%	15%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	-	-	PO1, PO2, PO3	PO4, PO5, PO6
CO2 / K2	PO1, PO3	PO2, PO4	PO6	PO5
CO3 / K3	PO1, PO2, PO3	PO4, PO5, PO6	-	-
CO4 / K4	PO1, PO3, PO4	PO2, PO5, PO6	-	-
CO5 / K5	PO1, PO3, PO4, PO6	PO2, PO5	-	-
CO6 / K6	PO1, PO2, PO3, PO4, PO5, PO6	-	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Logistics and Supply Chain Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO5E2	Elective	CORPORATE RESTRUCTURING	Lecture	6	4

Course Description:

This course covers corporate restructuring strategies such as mergers, acquisitions, joint ventures, financial restructuring, and valuation methods. It provides insights into legal frameworks, due diligence, and integration strategies.

Course Objectives:

- To understand the concepts and objectives of corporate restructuring.
- To analyze acquisition and takeover strategies.
- To explore planning and funding strategies for mergers and acquisitions.
- To study legal frameworks and procedural aspects of corporate restructuring.
- To evaluate valuation techniques and documentation processes.

UNIT I: Introduction to Corporate Restructuring (18 Hours)

Corporate Restructuring: Historical Background – **Need and Scope*** –Types – Legal Framework of Corporate Restructuring – Mergers/Acquisition (M&A) and Amalgamation – Reasons for M&A – Types of Mergers and Demergers – Spin-off Vs. Split-off – Slump Sale – Joint Venture, Strategic Alliance, Reverse Merger Disinvestment – Financial Restructuring (Buy-back, Alteration & Reduction).

UNIT II: Acquisition Company/Business (18 Hours)

Acquisition of Company/Business: Acquisition of Company – **Types of Takeover#** – Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances – Cross Border Takeovers – Procedure – Hostile Takeover.

UNIT III: Planning and Strategy (18 Hours)

Planning and Strategy: Amalgamation – Restructuring – Funding to M & A – Planning Relating to Acquisitions and Takeover – Protection of Minority Interest – Succession Planning – Managing Family Holdings through Trust – Studies of Judicial Pronouncements.

UNIT IV: Process of M&A (18 Hours)

Process of M&A Transactions – **Key Concepts of M&A*** – Law & Procedure – M&A Due Diligence – M&A Valuation – M&A Structure Finalization – Post Transaction Integration.

UNIT V: Documentation and Valuation (18 Hours)

Documentation – Merger & Amalgamation: Drafting of Scheme – Drafting of Notice and Explanatory Statement – Drafting of application & Petition – Valuation of Business and Assets for Corporate Restructuring – Type of Valuations – Valuation Principles and Techniques for Merger – Amalgamation – Slump Sale – Demerger – Principles and Techniques of Reporting – Relative Valuation and Swap ratio.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book

- Verma J.C. (2024). Corporate Mergers, Amalgamations and takeovers. New Delhi: Bharat Law House [Unit I-V].

References Books

- Corporate Restructuring, Valuation and Insolvency, Study Material for Professional Programme, ICSI.
- Weston, J. F., & Chung, K. S. C. (2024). mergers, restructuring, and corporate control (No. 338.8W52842 Ej. 1). Prentice Hall.
- Chandratre, K.R. (2024). Corporate Restructuring. New Delhi: Bharat Law House (P) Ltd.
- Bhatia, N.L., & Jagruti Sampat. (2023) Takeover Gomes and SEBI Take over Regulations, New Delhi: Taxmann
- ICSI. (2024). Corporate Restructuring. Study material.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc23_mg58/preview • https://onlinecourses.nptel.ac.in/noc24_mg39/announcements
E-Content	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf • https://www.icai.org/post/13286
Other online resources	<ul style="list-style-type: none"> • https://www.yesacademy.co.in/images/uploaded/Student%20corner/Sample%20Notes/CS%20Prof/Corporate%20Restructuring%20CS%20Professional,%20YES%20Academy.pdf • https://egyankosh.ac.in/bitstream/123456789/91360/1/Unit-13.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define corporate restructuring and its various forms.	K1
CO2	Explain legal and regulatory aspects of mergers and acquisitions.	K2
CO3	Analyze planning and funding mechanisms for corporate restructuring.	K3
CO4	Evaluate due diligence processes in M&A transactions.	K4
CO5	Apply valuation principles to assess business and asset worth.	K5
CO6	Draft key legal documents required for mergers and acquisitions.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	0	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	15	20	22	20	19	20
Weighted percentage of course contribution to	13%	17%	19%	17%	16%	17%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO3, PO4, PO6	PO2	PO1
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Corporate Restructuring** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO5E3	Elective	BEHAVIOURAL FINANCE	Lecture	6	4

Course Description:

Behavioral Finance explores psychological biases and decision-making anomalies that affect financial markets. It covers behavioral theories, decision paradoxes, investor sentiment, and the implications for financial strategies.

Course Objectives:

- To introduce the fundamental concepts of Behavioral Finance, including its nature, scope, and application in investment decision-making.
- To analyze decision-making processes under uncertainty, exploring cognitive biases and heuristics that influence financial judgments.
- To examine the impact of behavioral factors on financial markets, market efficiency, arbitrage, and asset management.
- To understand the role of behavioral finance in corporate decision-making, including capital structure, dividend policies, and mergers.
- To explore the relationship between emotions, personality traits, and risk-taking behavior in financial decision-making.

Unit - I: Introduction to Behavioural Finance (18 Hours)

Behavioural Finance - Nature, Scope, **Objectives and Application*** - Investment Decision Cycle: Judgment Under Uncertainty: Cognitive Information Perception - Peculiarities (Biases) of Quantitative and Numerical Information Perception - Weber Law, Subjective Probability - Representativeness - Anchoring - Asymmetric Perception of Gains and Losses Framing and Other Behavioural Effects - Exponential Discounting - Human Economic Behaviour - Discount Factors for Short and Long Horizons - Experimental Measurement of the Discount Factor - Hyperbolic Discounting.

Unit - II: Utility/ Preference Functions (18 Hours)

Utility/ Preference Functions: Expected Utility Theory and Rational Thought: Decision Making Under Risk and Uncertainty - Expected Utility as a Basis for Decision-Making - **Theories Based on Expected Utility Concept*** - Decision Making in Historical Prospective - Allais and Elsbeg's Paradoxes - Rationality from an Economics and Evolutionary Prospective - Herbert Simon and Bounded Rationality - Investor Rationality and Market Efficiency.

Unit -III: Behavioural Factors and Financial Markets (18 Hours)

Behavioural Factors and Financial Markets: The Efficient Markets Hypothesis - Fundamental Information and Financial Markets - Information Available for Market Participants and Market Efficiency - Market Predictability - Concept of Limits of Arbitrage Model - Asset Management and Behavioural Factors - Active Portfolio Management: Return Statistics and Sources of Systematic Underperformance. - Fundamental Information and Technical Analysis.

Unit – IV: Behavioural Corporate Finance

(18 Hours)

Behavioural Corporate Finance: Behavioural Factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure Dependence on Market Timing - **Mergers and Acquisitions**#. Systematic Approach to Using Behavioural Factors in Corporate Decision Making. External Factors and Investor Behaviour: Mechanisms of the External Factor Influence on Risk Perception and Attitudes - Connection to Human Psychophysiology and Emotional Regulation Active Portfolio Management – Source of the Systematic Underperformance.

Unit – V: Emotions and Decision

(18 Hours)

Emotions and Decision – Making: Experimental Measurement of Risk-Related - Measuring Risk - Emotional Mechanisms in Modulating Risk-Taking Attitude - Neurophysiology of Risk Taking - **Personality Traits**# and Risk Attitudes in Different Domains.

Text Book

- Saroj Kumar & Raj Kumar Singh (2025). Behavioural Finance, Thakur Publications, Hyderabad [Unit I-V].

Reference Books

- Prasaanna Chandra. (2024). Behavioural Finance, Mcgraw Hill.
- Parag Parikh (2023). Value Investing and Behavioural Finance: Insights into Indian Stock Markets, Mcgraw Hill Education.
- Shleifer and Andrei, (2024) Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press.
- Thomas Kliestik, Katerina Valaskova, and Maria Kovacova, (2024) Advances in Behavioural Finance and Economics, MDPI.
- Singh Ranjit, (2024). Behavioural Finance, PHI Learning Pvt. Ltd.
- Sujata Kapoor, Jaya Mamta Prosad, (2024) Behavioural Finance, Sage Publications India Pvt. Ltd.

Online Resources:

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/imb24_mg49/preview• https://onlinecourses.swayam2.ac.in/imb24_mg49/preview
E-Content	<ul style="list-style-type: none">• https://egyankosh.ac.in/bitstream/123456789/84990/1/Unit-14.pdf• https://www.distanceeducationju.in/pdf/M.Com%20IIIrd%20Semester%20F.E.%20316%20(Behavioural%20Finance)%202020.pdf
Other online resources	<ul style="list-style-type: none">• http://www.sim.edu.in/wp-content/uploads/2018/11/Behavioral-Finance-full-Materail.pdf• https://sfc.ac.in/pdf/commerce/m-com/sem-IV/Behavioural%20Finance-2024.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the key concepts of Behavioral Finance and its significance in investment decisions.	K1
CO2	Evaluate the impact of cognitive biases and heuristics on financial judgments and decision-making.	K2
CO3	Assess the role of behavioral factors in financial markets and their influence on market efficiency and asset pricing.	K3
CO4	Analyze the application of behavioral finance in corporate financial decisions, including capital structure and mergers.	K4
CO5	Identify the influence of external and psychological factors on investor behavior and risk perception.	K5
CO6	Demonstrate an understanding of how emotions and personality traits shape financial decision-making and risk attitudes.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	1	3
CO2	3	9	3	1	1	1
CO3	1	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	16	20	22	20	20	20
Weighted percentage of course contribution to	13.7%	16.9%	18.6%	16.9%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4, PO5	-
CO2 / K2	PO2	PO1, PO3	PO4, PO5, PO6	-
CO3 / K3	PO3	PO2, PO4, PO5	PO1, PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO3, PO4, PO6	PO1, PO2	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Behavioural Finance** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO6	Core Course	DIRECT TAX	Lecture	6	5

Course Description:

This course provides an in-depth understanding of the fundamental principles and procedures of Direct Taxation under the Income Tax Act. Topics covered include tax liabilities, income from salaries, house property, business, capital gains, other sources, and assessment procedures. The course also includes tax deductions, exemptions, and electronic filing of tax returns.

Course Objectives:

- To introduce students to the basic concepts and provisions of the Income Tax Act.
- To analyze the computation of taxable income under different heads.
- To examine tax deductions, exemptions, and reliefs available to taxpayers.
- To provide insights into assessment procedures and tax filing mechanisms.
- To explore recent trends and developments in direct taxation in India.

UNIT I: Fundamental Procedures (18 Hours)

Income Tax Act - Basic Concepts: Income, Assessee, Previous Year and **Assessment Year - Person*** - Residential Status and Incidence of Tax Liability - Incomes Exempt from Tax.

UNIT II: Income from Salaries (18 Hours)

Salaries#: Chargeability - Meaning - Allowances - Perquisites - Valuation of Perquisites - Profit in Lieu of Salary - Provident Funds - Computation of Taxable Salary - Deductions - Relief U/s 89 (1). Deduction u/s 80C - 80GC and **80QQA, 80QQB and 80TTA.**

UNIT III: Income from House Property and Business or Profession: (18 Hours)

Income from House Property: Chargeability - Annual Value - Let-out House Property - Self Occupied House Property - Deductions. Income from Business or Profession: Chargeability - **Income Taxable under Business or Profession#.**

UNIT IV: Capital Gains, Other Sources & Set off & Carry Forward (18 Hours)

Capital Gains: 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.

UNIT V: Assessment of Individuals' Income & Assessment Procedures (18 Hours)

Assessment of Individuals - Total Income - Tax Liability - Rebate u/c 87A - Tax Regime under Section 115BAC for Individual. Filing of Return - Forms - E-filing. **Income Tax Assessment - Types***. Tax Deduction at Source - Tax Collected at Sources - Assessment procedure, Permanent Account Number (PAN) tax deducted at source. Advance Payment of Tax. Income tax authorities. Appeal, Revision and Penalties. (Theory Only).

Extra Credit:

Case Study

* Self Learning

Activities : 1. Collect Data: Compute tax under head of income

2. E. Return Filing 3. Group Discussion

Text Book

- Gaur, V.P., Narang, D.B., Puja Gaur., & Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi [Unit I-V].

Reference Books

- Vinod K. Singhanian. Students guide to Income Tax Law and Practice, Taxmann Publishers.
- Mehrotra, H.C. Income tax law and Accounts, Sahitya Bhawan Publications, Agra.
- Resddy. T.S. & Hariprasad Reddy, Y. Income Tax Law & Practice, Margham Publications, Chennai.
- Raj. K Agrawal. Hand Book on Income Tax, Bharat Law House, New Delhi.

Marks Scheme

Section A (1*20=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) Problem 25b) Theory	Questions 26 to 30 Problems only

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
E-Content	<ul style="list-style-type: none"> • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf • https://www.youtube.com/watch?v=Qgt8I3Pqg-Q&ab_channel=CAdilipbadlani • https://www.slideshare.net/anandkankni/income-under-head-salaries • https://www.youtube.com/watch?v=_2Tujn58IqA&ab_channel=CAdilipbadlani • https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation • https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel • https://www.slideshare.net/123456789ASHU/introduction-to-income-tax
Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf • http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf • https://www.icaai.org/post.html?post_id=15923

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Demonstrate an understanding of the fundamental concepts of income tax and tax liabilities.	K1
CO2	Compute taxable income under various heads of income.	K2
CO3	Apply tax deductions and exemptions while calculating taxable income.	K3
CO4	Understand the tax assessment and filing process.	K4
CO5	Analyze the implications of different tax regimes and legal compliance.	K5
CO6	Develop competency in tax planning and management.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	1	1
CO3	1	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	0	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	15	20	22	20	19	20
Weighted percentage of course contribution to	12.9%	17.2%	19.0%	17.2%	16.4%	17.2%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3	PO4, PO5, PO6	-
CO3 / K3	PO3	PO2, PO4, PO5	PO1, PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO3, PO4, PO6	PO2	PO1
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Direct Tax** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO7	Core Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Lecture	6	5

Course Description:

This course covers fundamental and technical aspects of security analysis, portfolio management, and financial derivatives. Topics include investment strategies, risk assessment, market efficiency, and the role of fintech in modern portfolio management.

Course Objectives:

- To understand investment classification, objectives, and risk factors.
- To analyze various security analysis techniques, including fundamental and technical analysis.
- To explore portfolio management models and their applications.
- To understand derivative markets and risk management strategies.
- To examine the impact of fintech and cryptocurrency on financial markets.

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: Security Analysis (18 Hours)

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

UNIT III: Portfolio Management Process (18 Hours)

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 IV: Derivatives Management (18 Hours)

Depository System - Depository - Depository Participants - **Benefits of Depository System*** - Functions of NSDL - Derivatives - Types - Future and Forward Contracts - Options - Swaps - Derivatives Trading Strategies - Risks Associated with Derivates. Hedging - Meaning - Objectives - Importance.

UNIT-V: Fintech and Cryptocurrency (18 Hours)

Embedded Finance - Objectives - Importance - Usage of API and Working of Embedded Finance. RegTech - Impact on Financial Industry- Distinguish between Fintech, Regtech and Suptech. Crowd Funding - Benefits - Crowdfunding Platforms for Start-ups in India. Peer to peer Lending - Pros and Cons - Platforms for Peer-to-peer Lending in India. Fintech Repository - Importance. Cryptocurrency - Merits - Investing in Cryptos and its Risks.

Note: 100% Theory Only

Extra Credit:

Case Study

* Self Learning

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

Text Book

- Preeti Singh. (2025). Investment Management: Security Analysis & Portfolio Management. Himalaya Publications, Mumbai [Unit I-V; 380.37].

Reference Books

- Bhalla, V.K. (2025). Investment Management. Sultan Chand & Sons, New Delhi [380.3].
- Rustagi, R.P. (2025). Investment Management: Theory and Practice. Sultan Chand & Sons, New Delhi.
- Kevin, S. (2024). Security Analysis and Portfolio Management, PHI learning Pvt Ltd., New Delhi.
- Fischer, D.E. & Jordan, R.J., (2024). Security Analysis and Portfolio Management, Prentice Hall.

Online Resources

Swayam Course	• https://onlinecourses.nptel.ac.in/noc21_mg99/preview
E-Content	• https://www.slideshare.net/rameshwarpatel/security-analysis-and-portfolio-managment-2018352 • https://www.youtube.com/watch?v=NIjucusocFw&ab_channel=DSIMS
Other online resources	• http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMgt511_security_analysis_and_portfolio_management.pdf • https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf • https://www.mgkvp.ac.in/Uploads/Lectures/47/403.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Identify and classify investment opportunities and associated risks.	K1
CO2	Evaluate securities using fundamental and technical analysis.	K2
CO3	Apply portfolio management models to optimize investment decisions.	K3
CO4	Understand derivative instruments and their role in risk management.	K4
CO5	Assess the impact of fintech innovations on investment strategies.	K5
CO6	Develop analytical skills to make informed investment decisions.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	1	1
CO3	1	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	0	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	15	20	22	20	19	20
Weighted percentage of course contribution to	12.9%	17.2%	19.0%	17.2%	16.4%	17.2%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3	PO4, PO5, PO6	-
CO3 / K3	PO3	PO2, PO4, PO5	PO1, PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO3, PO4, PO6	PO2	PO1
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Security Analysis and Portfolio Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO8	Core Course	QUANTITATIVE TECHNIQUES	Lecture	6	4

Course Description:

This course introduces students to essential quantitative techniques used in business and industry for decision-making and problem-solving. It covers topics such as correlation and regression analysis, probability theory, linear programming, transportation and assignment problems, and project management techniques like PERT and CPM. The course provides a foundation for applying mathematical and statistical methods to optimize business operations and enhance decision-making effectiveness.

Course Objectives:

- To introduce students to the fundamental concepts and applications of quantitative techniques, correlation and regression in business decision-making.
- To develop students' ability to apply probability theory and statistical distributions in predicting business outcomes.
- To equip students with the skills to analyze linear programming for business decisions.
- To familiarize students with optimization methods, including transportation and assignment problems, for resource allocation.
- To enhance students' problem-solving skills through project management techniques like PERT and CPM for efficient planning and execution.

UNIT I: Introduction to QT and Correlation & Regression Analysis (18 Hours)

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 - Partial Regression and **Multiple Regression#**.

UNIT II: Probability (18 Hours)

Probability - Mathematical Expectation - Addition Theorem - Multiplication Theorem. Theoretical Distribution - Binomial, Poisson and Normal Distribution.

UNIT III: Linear Programming (18 Hours)

Linear Programming - **Requirements*** - Assumptions of LPP - Applications of LPP - Formulations of LPP - Solution to LPP - Graphic Method - Simplex Method (Simple Problems only)

UNIT IV: Transportation and Assignment Problems (18 Hours)

Transportation Problems - Initial Basic Feasible Solution - Optimal Solution. Assignment Problems - Hungarian Method - Minimization Problems and Maximization Problems. **Traveller Salesman Problem***.

UNIT V: PERT-CPM (18 Hours)

CPM - Network Analysis - Total Duration - Total Float, Free Float, Independent Float. PERT - Variance - **Expected Time#**. Replacement Problem - Individual Replacement - Group Replacement.

Extra Credit:

Case Study

* Self Learning

Activities 1. Quiz 2. Data Collection and interpretate.

Text Books

- Gupta, S.P. (2025). Statistical Methods, Sultan Chand and Sons, New Delhi [Unit I; 380.9].
- Kanti Swarup, P.K. Gupta, & Man Mohan (2025). Operations Research, Sultan Chand & Sons, New Delhi [Unit I-V; 380.35].

Reference Books

- Srivatasava, U.S. (2024). Quantitative Techniques for Managerial Decision Making. Wiley Eastern.
- Natarajan, A.M., Balasubramanie, P. & Tamilarasi, A. (2024). Operations Research, Pearson-Prentice Hall.
- Kothari, C.R. (2024). Quantitative Techniques, Vikas Publishing House, Noida.

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	• https://onlinecourses.swayam2.ac.in/cec20_mg18/preview
E-Content	• http://www.joydivisionman.com/vita/MBAv1.pdf • https://www.youtube.com/watch?v=HOyyJm338J0 • https://www.youtube.com/watch?v=d_8FiEd-4Ak
Other online resources	• https://www.toppers4u.com/2021/01/quantitative-techniques-application.html • http://sdeuoc.ac.in/sites/default/files/sde_videos/QT.pdf • http://www.laits.utexas.edu/~mbs31415/qmnotesF03.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the significance and limitations of quantitative techniques in business applications.	K1
CO2	Apply correlation and regression analysis to examine relationships between business variables.	K2
CO3	Utilize probability concepts and theoretical distributions to assess risks and make informed decisions.	K3
CO4	Formulate and solve linear programming problems using graphical and simplex methods.	K4
CO5	Solve transportation and assignment problems to optimize business resources efficiently.	K5
CO6	Implement PERT and CPM techniques for effective project management and decision-making.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	9	3	1
CO3	3	9	9	3	3	3
CO4	1	3	9	9	3	3
CO5	3	3	3	9	9	1
CO6	1	9	9	9	3	3
Weightage	20	36	34	40	21	14
Weighted percentage of course contribution to	12.1%	21.8%	20.6%	24.2%	12.7%	8.5%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5, PO6	-	-
CO4 / K4	PO3, PO4	PO2, PO5, PO6	PO1	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3	PO6	-
CO6 / K6	PO2, PO3, PO4	PO5, PO6	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Quantitative Techniques** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO9E1	Elective	STRATEGIC MANAGEMENT	Lecture	6	4

Course Description:

This course introduces students to strategic management concepts, environmental analysis, corporate and portfolio strategies, and implementation techniques. It provides practical insights into strategic decision-making and competitive analysis.

Course Objectives:

- To introduce the fundamental concepts and components of strategic management.
- To analyze internal and external business environments.
- To explore corporate and portfolio strategies in various industries.
- To understand strategy implementation and organizational structures.
- To evaluate strategic control mechanisms and performance measurement.

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define and explain strategic management concepts.	K1
CO2	Analyze business environments using various strategic tools.	K2
CO3	Formulate corporate and portfolio strategies.	K3
CO4	Implement strategic plans effectively in an organizational context.	K4
CO5	Evaluate strategic performance using control mechanisms.	K5
CO6	Develop strategic leadership skills to enhance business success.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

UNIT 1: Concept of Strategic Management (18 Hours)

Strategy - Essence of Strategy - Components - Levels - Strategic Management - Evolution - Scope - **Benefits and Risks of Strategic Management*** - Components of Strategic Management Process - Vision - Mission - Elements of Mission Statement - Mission Vs. Strategy - Objectives - Goals and Targets.

UNIT II: Concept of Environment (18 Hours)

Environment - Internal and External - Micro and Macro Environment - Environmental Analysis - Industry Environment - Steps - Historical Analysis - Evolution Analysis - Competitive Analysis - Financial Trend Analysis - Value Chain Analysis - SWOC Analysis - TOWS Matrix - Porter's Five Force Model - **Forces Driving Industry Competition#**.

UNIT III: Corporate and Portfolio Strategy (18 Hours)

Corporate strategy – Types of Corporate, Growth, Stability, Retrenchment and their Sub-classification. – Reason and Indicator of Growth and Business Strategy – Competitive Analysis – Portfolio Analysis – BCG Matrix – GE Multi-factor Portfolio Matrix – Factors Influencing Portfolio Strategy – **Trends in Portfolio Strategy***.

UNIT IV: Strategy Implementation and Structure (18 Hours)

Strategy Implementation – Steps on Strategy Implementation – Formulation of SBU Strategy – Structural Implementation – **Structural Considerations. Strategic Programming*** – Organizational Learning – Behavioural Implementation. Organizational Structure – Corporate Structure – Structure for Strategies.

UNIT V: Strategic Control and Evaluation (18 Hours)

Strategic Control – Need – Barriers – Process – Techniques – Types – Essential Features of an Effective Evaluation and Control System – Process of Evaluation – Setting Performance Standards – Measuring Performance – Role of Organizational Systems in Evaluation – **Strategic Leadership – Task*** and Styles – **TQM# – Implementing Strategy in Companies***.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Vision, Mission of an Industry 2. State the success factor of an organization

Text Book

- Sontakki, C.N., Neeti Gupta & Anuj Gupta (2025). Strategic Management, Kalyani Publication, New Delhi [Unit I-V].

Reference Books

- John A Pearce & Richard B. Robinson (2024). Strategic Management, Strategy Formulation and Implementation. AITBS Publishers & Distributors, New Delhi.
- David Hunger, J., & Thomas Wheelen, L. (2024). Strategic Management AWL Addison, Wesley International Student Edition.
- Azhar Kazmi. (2024). Strategic Management and Business Policy, Tata Mcgraw Hill Publishers Co, New Delhi,
- Amason, A.C. (2023). Strategic Management: From Theory to Practice, Routledge, New York.

Online Resources:

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/imb19_mg08/preview• https://nptel.ac.in/courses/110108047
E-Content	<ul style="list-style-type: none">• https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf
Other online resources	<ul style="list-style-type: none">• https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic_mgmt.pdf• https://old.mu.ac.in/wp-content/uploads/2014/04/Introduction-to-Strategic-Management-book.pdf• https://www.slideshare.net/KiruthikaRuthi/strategic-management-full-notes

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Utilize Excel's data cleaning and transformation tools to preprocess raw data efficiently.	K1
CO2	Apply statistical and analytical functions in Excel for descriptive and inferential analysis.	K2
CO3	Design and interpret PivotTables, charts, and dashboards for business reporting.	K3
CO4	Develop interactive Power BI dashboards using various visualization techniques.	K4
CO5	Perform predictive analytics and trend forecasting using Excel and Power BI.	K5
CO6	Integrate Excel data models with Power BI to enhance decision-making through real-time insights.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	9	3	1
CO3	3	3	9	3	3	9
CO4	1	9	9	9	3	3
CO5	3	3	3	9	9	3
CO6	1	3	9	9	9	9
Weightage	20	30	36	40	28	28
Weighted percentage of course contribution to	11.0%	16.5%	19.8%	22.0%	15.4%	15.4%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO3, PO6	PO1, PO2, PO4, PO5	-	-
CO4 / K4	PO2, PO3, PO4	PO5, PO6	PO1	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO2	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Strategic Management** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO9E2	Elective	RISK MANAGEMENT IN BANKS	Lecture	6	4

Course Description:

This course explores risk management frameworks in banking, including credit risk, market risk, operational risk, and compliance with regulatory norms. It also covers risk-based supervision, asset-liability management, and governance in banking institutions.

Course Objectives:

- To understand the principles and need for risk management in banks.
- To analyze various types of risks, including credit, market, and operational risks.
- To explore regulatory frameworks and capital adequacy norms.
- To examine risk assessment techniques and mitigation strategies.
- To understand governance and compliance mechanisms in banking risk management.

UNIT - I: Introduction to Risk Management (18 Hours)

Risk Management in Banks - Need - Objectives - Types of Risks - Principles of Risk Management. Quantitative Risk Measurement - **Importance*** - Indicators - Measuring Uncertainty - Sensitivity Analysis - Volatility - Downside Risk - Potential Risk.

UNIT - II: Credit Risk Management (18 Hours)

Credit Risk Management - Need - Components - Techniques - Credit Risk Measurement and Potential Loss - Credit Risk Rating Framework - Credit Risk Models - Managing Credit Risk in Inter-bank and Off-Balance Sheet Exposures - Country Risk - Credit Audit.

UNIT - III: Market Risk Management (18 Hours)

Market Risk Management - Need - Architecture - **Asset Liability Management System in Banks*** - Management of Liquidity, Interest Rate, Foreign Exchange, Equity Price and Commodity Price Risks - Measurement of Market Risk.

UNIT - IV: Operational Risk Management (18 Hours)

Operational Risk Management - Need - Management - Prerequisites - Role of People - Fraud Risk Management. Solvency Risk - Capital Adequacy Framework - Capital Charge - Transitional Arrangements - Credit Risk Mitigation.

UNIT - V: Payments and Settlement (18 Hours)

Payments and Settlement Systems for Risk Management - **Genesis*** - Risks for Users - Risk Management - Governance - Regulation. Risk Based Supervision of Banks - Objectives - Process - **Bank Level Preparations#** - Risk Profiling Techniques - Risk Focused Internal Audit.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book:

- Bhattacharya, K.M. (2025). Risk Management in Indian Banks. Himalaya Publishing House, Mumbai [Unit I-V].

Reference Books:

- Vaidyanathan. K. (2024). Credit Risk Management for Indian Banks. Sage Publications India Pvt Ltd., New Delhi.
- Dun and Bradstreet. (2024). Financial Risk Management. McGraw Hill Education (India) Private Limited, New Delhi.
- Srivastava, R.M. and Divya Nigam. (2023). Management of Indian Financial Institutions. Himalaya Publishing House, Mumbai.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb21_mg19/preview • https://onlinecourses.swayam2.ac.in/ntr25_ed39/preview
E-Content	<ul style="list-style-type: none"> • https://www.icai.org/post/17885 • https://josephscollege.ac.in/lms/Uploads/pdf/material/FRM.pdf
Other online resources	<ul style="list-style-type: none"> • https://www.shahucollegelatur.org.in/Department/Studymaterial/comm/bcom3yr/1%20Inroduction%20to%20risk%20management.pdf • https://certifications.nism.ac.in/nismaol/data/studymaterial/nism-series-vii/nism_securitiesoperations_riskmanagement.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Identify and assess risks associated with banking operations.	K1
CO2	Apply risk measurement and mitigation techniques.	K2
CO3	Understand credit risk models and market risk assessment tools.	K3
CO4	Analyze regulatory compliance and capital adequacy requirements.	K4
CO5	Develop risk-based supervision strategies for banking institutions.	K5
CO6	Implement effective governance frameworks for risk management.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	3	3
CO2	3	9	3	9	3	1
CO3	3	3	9	3	9	3
CO4	1	9	9	9	3	3
CO5	3	3	3	9	9	9
CO6	3	9	9	9	9	9
Weightage	22	36	34	40	36	28
Weighted percentage of course contribution to	11.2%	18.4%	17.3%	20.4%	18.4%	14.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO5, PO6	PO3, PO4	-
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO3, PO5	PO1, PO2, PO4, PO6	-	-
CO4 / K4	PO2, PO3, PO4	PO5, PO6	PO1	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Risk Management in Banks** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO9E3	Elective	MANAGING START UPS	Lecture	6	4

Course Description:

This course provides a comprehensive understanding of the startup ecosystem, covering business ideation, funding strategies, operational challenges, and exit planning. It prepares students for entrepreneurial success and sustainable venture growth.

Course Objectives:

- To introduce students to startup ideation and business opportunity identification.
- To analyze financial requirements and funding strategies.
- To explore startup management skills and growth strategies.
- To examine legal frameworks and compliance requirements for startups.
- To understand exit strategies and long-term sustainability models.

Unit I: Start-up Opportunities: (18 Hours)

Start-up Opportunities: Introduction to Innovation and Entrepreneurial Idea Generation and Identifying Business Opportunities, The New Industrial Revolution – The Big Idea - Generate Ideas with Brainstorming - **Business Start-up#** - Ideation-Venture Choices - The Rise of the start-up Economy - The Six Forces of Change- The Start-up Equation –Entrepreneurial Ecosystem – Entrepreneurship in India - Government Initiatives.

Unit II: Start-up Capital (18 Hours)

Start-up Capital Requirements and Legal Environment: Identifying Start-up capital Resource Requirements - Estimating Start-up Cash Requirements - Develop Financial Assumptions, Constructing a Process Map - Positioning the Venture in the Value Chain - Launch Strategy to Reduce Risks - Start-up Financing Metrics - Legal Environment - Approval for New Ventures, Taxes or Duties Payable for New Ventures.

Unit III: Starting up Financial Issues (18 Hours)

Starting up Financial Issues - Feasibility Analysis - Cost and Process of Raising Capital – Unique Funding Issues of a High-tech Ventures - Funding with Equity – Financing with Debt - Funding Start-ups with Bootstrapping - Crowd Funding-Strategic Alliances.

Unit IV: Start-up Survival and Growth (18 Hours)

Start-up Survival and Growth - Management Skills for Entrepreneurs and Managing for Value Creation, Stages of Growth in a New Venture - Growing with the Market - Growing within the Industry- Venture Life Patterns - **Reasons for New Venture Failures***, Scaling Ventures – Preparing for Change - Leadership Succession. Creating and Sustaining Enterprising Model & Organizational Effectiveness, Support for Growth and Sustainability of the Venture.

Unit V: Planning for Harvest and Exit: (18 Hours)

Planning for Harvest and Exit - Dealing with Failure: **Bankruptcy**, Exit Strategies, Selling the business - Cashing out but staying in-being Acquired - Going Public (IPO) - Liquidation.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book

- Anjan Rai Chaudhuri (2025). Managing New Ventures Concepts and Cases, Prentice Hall International [Unit I-V].

Reference Books

- Kathleen R Allen, (2024) Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
- Bhowmik S.R. & Bhowmik, M. (2023) Entrepreneurship, New Age International.
- Steven Fisher, Ja-nae' Duane (2023). The Startup Equation - A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
- Vijay Sathe (2024). Corporate Entrepreneurship, 1e, Cambridge.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/ntr25_ed60/preview • https://onlinecourses.swayam2.ac.in/imb20_mg22/preview
E-Content	<ul style="list-style-type: none"> • https://www.studocu.com/in/document/rns-institute-of-technology/bachelors-of-commerce/bms-chapter-3-bms-notes/113085782 • https://www.pasc.edu.in/wp-content/uploads/2021/04/entrepreneurship-development-iii-bba.pdf
Other online resources	<ul style="list-style-type: none"> • https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3011.pdf • https://vpmpce.wordpress.com/entrepreneurship-start-ups-4300021/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Identify viable business opportunities and develop startup ideas.	K1
CO2	Analyze financial and legal requirements for new ventures.	K2
CO3	Implement effective startup management practices.	K3
CO4	Understand funding mechanisms and capital raising techniques.	K4
CO5	Develop growth strategies for venture sustainability.	K5
CO6	Formulate exit strategies, including IPOs, acquisitions, and liquidation.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	3	3
CO2	3	9	3	3	1	9
CO3	3	9	9	3	3	9
CO4	1	3	9	9	9	3
CO5	3	3	3	9	9	9
CO6	3	9	9	9	9	9
Weightage	22	36	34	34	34	42
Weighted percentage of course contribution to	10.9%	17.8%	16.8%	16.8%	16.8%	20.8%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO5, PO6	PO3, PO4	-
CO2 / K2	PO2, PO6	PO1, PO3, PO4	PO5	-
CO3 / K3	PO2, PO3, PO6	PO1, PO4, PO5	-	-
CO4 / K4	PO3, PO4, PO5	PO2, PO6	PO1	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Managing Start Ups** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO10E1	Elective	CORPORATE GOVERNANCE AND BUSINESS ETHICS	Lecture	6	4

Course Description:

This course provides an understanding of corporate governance structures, regulatory frameworks, ethical business practices, and stakeholder management. It emphasizes transparency, accountability, and sustainable business conduct.

Course Objectives:

- To understand the principles and significance of corporate governance.
- To analyze governance mechanisms and stakeholder relationships.
- To examine the role of board directors, auditors, and regulators.
- To explore corporate governance frameworks in India and globally.
- To evaluate ethical considerations in corporate decision-making.

UNIT - I: Corporate Governance Mechanism (18 Hours)

Corporate Governance - Definitions - **Requirements*** - Historical Perspective - Issues - Need - Importance - Benefits - Theories of Corporate Governance - Agency, Stewardship, Stakeholder and Sociological Theory. Corporate Governance Mechanism - Models: Anglo-American, German, Japanese and Indian Model - Code of Conduct for Good Corporate Governance.

UNIT - II: Corporate Governance and Stakeholders (18 Hours)

Corporate Governance and Stakeholders - **Rights and Privileges of Shareholders*** - Investors' Protection and Corporate Governance - Corporate Governance and Employees, Customers, Institutional Investors, Creditors, Community and Government.

UNIT - III: Board of Directors and Corporate Governance (18 Hours)

Board of Directors and Corporate Governance - Role of the Board - Functions of Board for better Corporate Governance - Family-owned Business and Corporate Governance. Auditors and Corporate Governance - Role, Duties and Responsibilities of Audit Committee - Corporate Governance and Internal Auditors.

UNIT - IV: SEBI and Corporate Governance (18 Hours)

SEBI and Corporate Governance - Primary and Secondary Market Reforms. Government and Corporate Governance - Forms of Government Regulations - Role of Governments in Limiting Corporate Power - Public Vs. Corporate Governance. Corporate Governance in India - Need - Initiatives - Birla Committee Report - Pioneers in Good Governance Practices - Corporate Governance Rating - Importance of Compliance and Corporate Governance - Recent Trends in Corporate Governance in India.

UNIT - V: Business Ethics and Corporate Governance (18 Hours)

Business Ethics and Corporate Governance - **Benefits of Managing Ethics in Workplace*** - Characteristics of Ethical Organisation - Recognising Ethical Organisations - Role of Ethics in Corporate Governance. Bank and Corporate Governance - Need - Corporate Governance and World Bank - Basel Committee Norms - Elements of Corporate Governance Practices - **Corporate Governance in Indian Banks#** - Recommendations of Malhotra Committee and Ganguli Committee.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book

- Fernando, A.C. (2025). Corporate Governance. Pearson Education, New Delhi [Unit I-V].

Reference Books

- Sumeet Khurana. (2024). Corporate Governance. Dreamtech Press, New Delhi.
- Gupta C.B. (2024). Governance, Ethics and Social Responsibility of Business. Sultan Chand & Sons, New Delhi.
- Kesho Prasad. (2025). Corporate Governance. PHI Learning Private Limited, New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc21_mg46/preview • https://onlinecourses.swayam2.ac.in/imb25_mg62/preview
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=ppz3wY5L3uE • https://www.youtube.com/watch?v=7CMUfDZ0Kzk • https://www.youtube.com/watch?v=QNYMsCpX7Rw
Other online resources	<ul style="list-style-type: none"> • https://hbr.org/2015/03/corporate-governance-2-0 • https://corporatefinanceinstitute.com/resources/knowledge/other/corporate-governance/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define corporate governance and its relevance in business.	K1
CO2	Analyze governance models and regulatory frameworks.	K2
CO3	Evaluate the role of board members and auditors in governance.	K3
CO4	Understand SEBI guidelines and corporate governance reforms.	K4
CO5	Implement ethical business practices in corporate settings.	K5
CO6	Assess the impact of governance on financial and stakeholder management.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	3	1	3	0
CO3	1	3	9	3	1	1
CO4	0	1	3	9	3	1
CO5	1	3	1	3	9	3
CO6	3	1	3	1	3	9
Weightage	17	20	20	17	20	17
Weighted percentage of course contribution to	15.3%	18.0%	18.0%	15.3%	18.0%	15.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO3, PO5	PO4	PO6
CO3 / K3	PO3	PO2, PO4	PO1, PO5, PO6	-
CO4 / K4	PO4	PO3, PO5	PO2, PO6	PO1
CO5 / K5	PO5	PO2, PO4, PO6	PO1, PO3	-
CO6 / K6	PO6	PO1, PO3, PO5	PO2, PO4	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Corporate Governance and Business Ethics** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO10E2	Elective	CUSTOMER RELATIONSHIP MANAGEMENT	Lecture	6	4

Course Description:

This course covers the fundamentals of CRM, customer loyalty programs, relationship marketing, and technology-driven CRM solutions. It focuses on customer retention strategies and service quality management.

Course Objectives:

- To understand the significance and scope of CRM in business.
- To analyze CRM processes and implementation strategies.
- To explore customer loyalty frameworks and retention techniques.
- To evaluate relationship monitoring and control mechanisms.
- To understand technology-driven CRM solutions.

Unit I: Introduction to CRM (18 Hours)

Customer Relationship Management - Definition - **Significance*** - Scope - Advantages - Relationship Marketing - Growth - CRM Emergence Concepts - Traditional Marketing Vs. Relationship Marketing - Customer Relationship Survey Design - Six Markets Models - **Customer Retention Strategies#**.

Unit II: CRM Process and Implementation (18 Hours)

CRM Process - Objectives - Insights into CRM and e-CRM - Levels of e-CRM - CRM Business Transformation Process - Planning for Transformation - CRM Business Cycle - CRM Implementation - CRM and Internet Challenge - Measuring the Effect and Impact of Internet - Data Warehousing and CRM Call Center.

Unit III: Customer Loyalty (18 Hours)

Customer Loyalty - Advantages - Framework - **Stages*** - Classifications - Supplier Loyalty - Supra Loyalty - De Loyalty - Disloyalty - Types of Customer Behaviour - Features of a Successful Loyalty Schemes.

Unit IV: Monitoring and Controlling Relationships (18 Hours)

Monitoring and Controlling Relationships - Approaches to Monitoring and Control - Measures of Relationship Success - Satisfaction - Service Quality. Relationship Returns - Measuring Financial Performance - **Service Recovery#** - Controlling Service - Hard and Soft Control Techniques.

Unit V: Technology for Relationship Marketing (18 Hours)

Technology for Relationship Marketing - Technology Charges - Criteria for Creating Value for Customers - CRM from Scratch - Future of CRM.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Book

- Sugandhi R.K, (2025) Customer Relationship Management, New Age International Publishers, Delhi [Unit I-V].

Reference Books

- Mohammed, H.Peeru and Sagadevan A (2024), Customer Relationship Management, Vikas Publishing House, Delhi.
- Sheela Rani S., (2023) Customer Relationship Management, Margham Publications, Chennai.
- Paul Greenberyv, (2024) Customer Relationship Management: Essential Customer Strategies for the 21st Centuries, Tata McGraw Hill.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb22_mg31/preview • https://onlinecourses.nptel.ac.in/noc22_mg93/preview
E-Content	<ul style="list-style-type: none"> •
Other online resources	<ul style="list-style-type: none"> • https://ebooks.lpude.in/management/bba/term_6/DMGT308_CUSTOMER_RELATIONSHIP_MANAGEMENT.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain CRM concepts and their importance in business.	K1
CO2	Analyze CRM processes and their impact on customer satisfaction.	K2
CO3	Implement customer retention and loyalty programs.	K3
CO4	Assess service quality and financial performance in CRM.	K4
CO5	Utilize technology for relationship marketing and customer engagement.	K5
CO6	Predict future trends and advancements in CRM.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	3	1	1
CO3	3	3	9	3	3	1
CO4	1	3	3	9	9	3
CO5	3	3	9	3	9	9
CO6	1	3	9	3	3	9
Weightage	20	24	36	22	26	26
Weighted percentage of course contribution to	13.0%	15.6%	23.4%	14.3%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO4	PO5, PO6	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4, PO5	PO2, PO3, PO6	PO1	-
CO5 / K5	PO3, PO5, PO6	PO1, PO2, PO4	-	-
CO6 / K6	PO3, PO6	PO2, PO4, PO5	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Customer Relationship Management** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO10E3	Elective	TOURISM MANAGEMENT	Lecture	6	4

Course Description:

This course introduces students to tourism industry dynamics, marketing strategies, tourism planning, and international tourism organizations. It covers tourism impacts, policies, and emerging trends in the industry.

Course Objectives:

- To understand the nature and scope of tourism.
- To analyze tourism marketing strategies and industry components.
- To explore the economic, social, and environmental impacts of tourism.
- To examine tourism planning and development frameworks.
- To evaluate the role of international and national tourism organizations.

Unit - I: Introduction to Tourism (18 Hours)

Tourism - Elements - **Nature*** - Classification of Tourists - Typology of Tourism - Tourism Network - Interdisciplinary Approaches to Tourism - Historical Development of Tourism - Major Motivations and Deterrents to Travel.

Unit - II: Tourism Marketing (18 Hours)

Tourism Marketing - Need - Guidelines for Effective Marketing of Tourism - Tourism Marketing Mix. Tourism Industry - Constituents - Basic Components - Differences between Tourism and Hospitality, Travel, and Event Management - Emerging Areas of Tourism.

Unit - III: Impacts of Tourism (18 Hours)

Impacts of Tourism - Tourism Area Life Cycle (TALC) - Tourism Principles and Theories - Push and Pull Factor Theory - Measuring Tourism Demand - Components of Tourism Supply.

Unit - IV: Tourism Planning and Development (18 Hours)

Tourism Planning and Development - Tourism Planning Vs. Tourism Policy - Need for Tourism Planning - Planning Process - **Tourism Planning in India#** - National Action Plan for Tourism.

Unit - V: Tourism Organizations (18 Hours)

Tourism Organizations - United Nations World Tourism Organization - Pacific Asia Travel Association - International Air Transport Association - World Tourism & Travel Council - Ministry of Tourism, Govt. of India - India Tourism Development Corporation - Tamilnadu Tourism Development Corporation - Travel Agents Association of India.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Books

- Ravee Chuhan (2025), Tourism Concept and Practices, Vista International Publishing House, New Delhi [Unit I-V].

Reference Books

- Bhatia A.K., (2025) Tourism Development Principles and Practices, Sterling Publishers Ltd, New Delhi.
- Shashi Prabha Sharma, (2024) Tourism Education: Principles, Theories and Practices, Kanisha Publishers, Distributor New Delhi.
- Ravee Chuhan, (2023) Tourism Concept and Practices, Vista International Publishing House, New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_ge19/preview • https://onlinecourses.nptel.ac.in/noc21_mg52/preview
E-Content	<ul style="list-style-type: none"> • https://vikramuniv.ac.in/files/wp-content/uploads/P.G.IV_tourism_management_-DR.NEHA_MATHUR.pdf • https://wavoowajeehacollege.in/assets/pdf/Tourism%20Management.pdf
Other online resources	<ul style="list-style-type: none"> • https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MB A3Semester/Tourism/1TourismPrinciplesPoliciesandPractice.pdf • https://uou.ac.in/sites/default/files/slm/ETS-101.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define tourism concepts and classifications.	K1
CO2	Implement marketing strategies for tourism promotion.	K2
CO3	Assess tourism impacts and demand-supply dynamics.	K3
CO4	Understand tourism planning and policy frameworks.	K4
CO5	Analyze the role of tourism organizations and government initiatives.	K5
CO6	Develop sustainable tourism management strategies.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	3	3	1	1	3
CO3	3	9	3	3	9	1
CO4	3	9	3	9	3	1
CO5	3	9	9	9	3	3
CO6	3	9	9	9	9	9
Weightage	30	42	28	31	26	20
Weighted percentage of course contribution to	16.9%	23.7%	15.8%	17.5%	14.7%	11.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1	PO2, PO3, PO6	PO4, PO5	-
CO3 / K3	PO2, PO5	PO1, PO3, PO4	PO6	-
CO4 / K4	PO2, PO4	PO1, PO3, PO5	PO6	-
CO5 / K5	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Tourism Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO11	Core Course	ACCOUNTING FOR CORPORATE ENTITIES	Lecture	6	5

Course Description:

This course is designed to provide students with a comprehensive understanding of accounting practices specific to corporate entities. The topics covered include accounting standards, the preparation of final accounts, amalgamation, internal reconstruction, liquidation, banking and insurance company accounts, and specialized corporate financial accounting practices. The course aims to equip students with the skills to prepare and analyze the financial statements of corporate entities and understand complex accounting transactions such as mergers, acquisitions, and liquidation.

Course Objectives:

- To familiarize students with accounting standards and their application in the preparation of financial statements.
- To equip students with the knowledge of amalgamation and external reconstruction in corporate accounting.
- To help students understand the procedures and accounting treatments related to internal reconstruction and company liquidation.
- To enable students to apply accounting principles to banking and insurance companies, covering their specific financial reporting requirements.
- To enhance students' skills in preparing and analyzing corporate financial statements, including profit and loss accounts and balance sheets.

UNIT I: Accounting Standards & Final Accounts of Corporate Entities (18 Hours)

Generally Accepted Accounting Principles (GAAP) - Accounting Standards - Objectives - **Need - Significance*** - AS10, AS 16, AS20 and AS26 - Company Final Accounts - Preparation of Statement of Profit and Loss and Balance Sheet As per Schedule III of Companies Act 2013.

UNIT II: Amalgamation and External Reconstruction (18 Hours)

Amalgamation Vs. External Reconstruction - Amalgamation (AS-14): Nature of Merger and Purchase - Calculation of Purchase Consideration - Accounting Treatment in the Books of Transferor - Transferee Company.

UNIT III: Internal Reconstruction and Liquidation of Company (18 Hours)

Internal Reconstruction# - Alteration of Share Capital - Capital Reduction Account. Liquidation of Companies: Initiation of Liquidation - **Types of Liquidation*** - Calculation Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account.

UNIT IV: Accounts of Banking Companies (18 Hours)

Banking Company Accounts - Rebate on Bills Discounted - Non-Performing Assets - Final Accounts of Banking Companies - Profit and Loss Account and Balance Sheet.

UNIT V: Accounts of Insurance Companies (18 Hours)

Insurance Company Accounts# - Life Insurance - Life Assurance Fund - Valuation Balance Sheet - Revenue Account. General Insurance - Preparation of Revenue Account for Fire Insurance and Marine Insurance.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Data Collection 2. Report Collection

Text Book

- Jain, S.P., & Narang, K.L. (2025). Advanced Accountancy (Vol.II). Kalyani Publications, Ludhiana [Unit I-V; 380.11].

Reference Books

- Reddy, T.S., & Murthy, Y. (2025). Corporate Accounting (Vol.II). Margham Publications, Chennai [380.14].
- Gupta, R.L., & Radhaswamy, M. (2025). Financial Accounting (Vol.II). Sultan Chand & Sons.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2025). Advanced Accounts (Vol.II). S. Chand & Co., New Delhi.
- Arulanandam, M.A., & Raman, K.S. (2024). Advanced Accountancy (Vol.II). Himalaya Publishing House, Mumbai.

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"> • https://odp.inflibnet.ac.in/index.php/module_details?course=corporate%20accounting&source=swayam&subsource=UGC
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=qXgxHiabEQM • https://www.youtube.com/watch?v=A-9hEMcSvno • https://www.slideshare.net/mcsharma1/accounting-for-share-capital-56771352
Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/ILP_Study_with_TP.pdf • http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf • http://www.universityofcalicut.info/syl/BComIIISem197.pdf • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand and apply GAAP and relevant accounting standards in corporate accounting practices.	K1
CO2	Prepare the final accounts of companies as per Schedule III of the Companies Act 2013.	K2
CO3	Account for the process of amalgamation and external reconstruction, including the calculation of purchase consideration.	K3
CO4	Apply internal reconstruction techniques and handle the liquidation process of companies.	K4
CO5	Prepare the final accounts of banking and insurance companies, focusing on their unique reporting requirements.	K5
CO6	Analyze and interpret corporate financial statements, ensuring compliance with relevant accounting regulations.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	3	0	9	3
CO2	3	3	3	1	9	3
CO3	3	9	3	3	9	3
CO4	3	9	9	9	9	3
CO5	9	3	9	3	9	3
CO6	9	3	9	3	9	3
Weightage	30	28	36	19	54	18
Weighted percentage of course contribution to	16.2%	15.1%	19.5%	10.3%	29.2%	9.7%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO5	PO1, PO3, PO6	PO2	PO4
CO2 / K2	PO5	PO1, PO2, PO3, PO6	PO4	-
CO3 / K3	PO2, PO5	PO1, PO3, PO4, PO6	-	-
CO4 / K4	PO2, PO3, PO4, PO5	PO1, PO6	-	-
CO5 / K5	PO1, PO3, PO5	PO2, PO4, PO6	-	-
CO6 / K6	PO1, PO3, PO5	PO2, PO4, PO6	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Accounting for Corporate Entities** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO12	Core Course	BUSINESS RESEARCH METHODS	Lecture	6	5

Course Description:

This course provides students with the essential tools and techniques for conducting research in the field of business. It introduces the various stages of the research process, from problem identification and hypothesis formulation to data collection and analysis. Students will also learn to apply statistical methods, use research software like SPSS, and interpret research findings to generate actionable business insights.

Course Objectives:

- To introduce students to the basics of research, research design, and the research process in business contexts.
- To help students formulate research problems and hypotheses effectively.
- To provide students with the knowledge and skills required to conduct sampling and data collection for business research.
- To enable students to apply statistical methods and use research tools like SPSS for data analysis.
- To develop students' ability to interpret research results and write professional research reports.

UNIT I: Research and Research Design (18 Hours)

Research - Objectives - Research Approach - **Significance of Research*** - Types of Research, Experimental and Non-experimental Research - Research in Social Sciences - Research Design - Features of a Good Research Design - Research Methods Vs. Methodology - Research Process - Criteria of Good Research - Scientific Methods of Research.

UNIT II: Research Problem and Hypothesis (18 Hours)

Research Problem# - Identifying the Research Problem - Sources of Problem - Formulation of Research Problem. Formulation of Hypothesis - Sources - Types - Hypothesis Vs. Proposition - Procedure for Hypothesis Testing.

UNIT III: Sampling and Data Collection (18 Hours)

Sampling - Types - Type I and Type II Errors. Data Collection and Measurement: Sources of Primary and Secondary Data - Methods Data Collection - **Questionnaire Construction#** - Attitude Measurement and Nominal and Ordinal Scales - Scaling Technique.

UNIT IV: Statistical Methods (18 Hours)

Parametric and Non-parametric Tests - Meaning, Importance, Application, Merits and Demerits. Small and Large Sample Tests: 't' Test - Z Test - F Test - Chi-square Test - Analysis of Variance (Problem only).

UNIT V: Interpretation of Data and Report Writing (18 Hours)

Interpretation of Data - Need - Techniques - Precautions. Report Writing - Steps in Report Writing - Formats of Reports - Types of Report - Precautions for Writing Research Report - Quality of a Good Research Report. Application of AI in Research - Ethics in Research - Avoiding Plagiarism - Plagiarism Checker Tools.

Extra Credit:

Case Study

* Self Learning

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

Text Book

- Kothari, C.R., Garg Gaurav (2025). Research Methodology: Methods and Techniques: New Age International (P) Ltd., New Delhi [Unit I-V; 380.9].

Reference Books

- Panneerselvam, R. (2024). Research Methodology. Prentice Hall of India Private Ltd., New Delhi.
- Kiran Pandya, Smruti Bulsari, Sanjay Sinha. (2024). SPSS in Simple Steps, Dreamtech Press India Pvt. Ltd.
- Krishnaswamy, O.R. and Ranganatham, M. (2023). Research Methodology for Social Sciences. Himalaya Publishing House, Mumbai.
- Tripathi, P.C. (2024). Research Methodology in Social Sciences. Sultan Chand & Sons, New Delhi.

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

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_hs17/preview • https://onlinecourses.nptel.ac.in/noc22_ge08/preview
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=w_Ujkt83i18 • https://www.youtube.com/watch?v=UhY0hVukiE4
Other online resources	<ul style="list-style-type: none"> • https://www.drnishikantjha.com/papersCollection/Research%20Methodology%20.pdf • https://mrcet.com/downloads/digital_notes/CSE/Mtech/I%20Year/RESEARCH%20METHODOLOGY.pdf • https://mrcet.com/downloads/digital_notes/CSE/Mtech/I%20Year/RESEARCH%20METHODOLOGY.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define and explain the research process and its significance in business contexts.	K1
CO2	Identify and formulate research problems and hypotheses for business research.	K2
CO3	Select appropriate sampling techniques and data collection methods for various research scenarios.	K3
CO4	Perform data analysis using both parametric and non-parametric tests in SPSS.	K4
CO5	Interpret statistical findings and derive meaningful conclusions for business decisions.	K5
CO6	Write comprehensive and well-structured research reports, adhering to ethical research standards.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	1	0	9	3
CO2	3	9	3	3	9	3
CO3	9	3	9	3	9	1
CO4	3	9	9	9	9	3
CO5	3	3	3	9	9	9
CO6	3	1	3	3	9	9
Weightage	24	26	28	27	54	28
Weighted percentage of course contribution to	12.8%	13.9%	15.0%	14.4%	28.9%	15.0%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO5	PO1, PO6	PO2, PO3	PO4
CO2 / K2	PO2, PO5	PO1, PO3, PO4, PO6	-	-
CO3 / K3	PO1, PO3, PO5	PO2, PO4	PO6	-
CO4 / K4	PO2, PO3, PO4, PO5	PO1, PO6	-	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO5, PO6	PO1, PO3, PO4	PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Business Research Methods** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO13P	Core Course	DATA ANALYSIS USING SOFTWARE (PRACTICAL)	Lecture	6	4

Course Description:

This practical course focuses on hands-on training in business application software, including SPSS for statistical analysis and Tally Prime for accounting purposes. Students will gain practical experience in data entry, analysis, and reporting, as well as the management of financial transactions and reporting in a business setting. The course equips students with the skills to use these software tools effectively in real-world business scenarios.

Course Objectives:

- To equip students with fundamental and advanced Excel-based data analysis techniques, including data cleaning, transformation, and statistical analysis.
- To enable students to apply Excel functions, PivotTables, and What-If analysis for business decision-making.
- To introduce Power BI as a visualization tool and teach students how to create interactive dashboards and reports.
- To develop students' ability to analyze trends and patterns using forecasting techniques and predictive analytics in Excel and Power BI.
- To provide hands-on experience in integrating Excel with Power BI for real-world business intelligence applications.

UNIT I: Introduction to SPSS and Descriptive Statistics (18 Hours)

Opening a Data File in SPSS – Variable View – Data View – Entering Data into the Data Editor – Saving the Data File – Table Creation – Descriptive Statistics: Mean, Standard error, Standard Deviation, Kurtosis, Skewness, Range, Minimum, Maximum, Sum, and Count – Frequency Table and Cross Table – Concept of 'P' Value - Cronbach's Alpha Test – Charts and Graphs.

UNIT II: Parametric Tests in SPSS (18 Hours)

Compare Means: One-sample t-test, Independent Samples t-test, Paired-Sample t-test and One-way ANOVA. Correlation: Bi-variate and Partial - Simple Linear Regression.

UNIT III: Non-parametric Tests in SPSS (18 Hours)

Chi-square Test - Mann Whitney's Test for Independent Samples – Wilcoxon Matched Pairs Sample Test- Friedman's Test – Wilcoxon Signed Rank Test – Kruskal Wallis Test.

Unit IV: Other Application Using Excel (18 Hours)

Percentiles – Random Number Generation – Sampling – Exponential Smoothing. NPV and IRR# and for Investment Analysis. Calculation of CAGR, AGR and Trend Percentage.

Unit V: Data Visualization Using Power BI and Ms-Excel (18 Hours)

Introduction to Power BI – **Benefits*** - Creating Different Types of Charts Using Power BI and Ms-Excel (Bar, Line, Pie, Scatter, Bubble Charts, etc.) - Trendline in Charts.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Group Discussion

Text Books:

- Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2024), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi [Unit I-V].

Reference Books:

- Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2024), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
- Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2025), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, John Wiley & Sons Inc., New York
- Rajathi. A, Chandran. P (2023), SPSS for You, MJP Publishers, Chennai

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb25_mg93/preview • https://onlinecourses.swayam2.ac.in/cec20_mg13/preview
E-Content	<ul style="list-style-type: none"> • https://www.spss-tutorials.com/basics/ • https://www.ibm.com/docs/en/SSLVMB_28.0.0/pdf/IBM_SPSS_Statistics_Brief_Guide.pdf
Other online resources	<ul style="list-style-type: none"> • https://elearning.uou.ac.in/pluginfile.php/70643/mod_folder/content/0/Unit%20I%20SPSS.pdf • https://www.spss-tutorials.com/basics/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Utilize Excel’s data cleaning and transformation tools to preprocess raw data efficiently.	K1
CO2	Apply statistical and analytical functions in Excel for descriptive and inferential analysis.	K2
CO3	Design and interpret PivotTables, charts, and dashboards for business reporting.	K3
CO4	Develop interactive Power BI dashboards using various visualization techniques.	K4
CO5	Perform predictive analytics and trend forecasting using Excel and Power BI.	K5
CO6	Integrate Excel data models with Power BI to enhance decision-making through real-time insights.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	3	3	1	1	3
CO3	9	9	3	3	3	1
CO4	9	9	9	3	3	1
CO5	3	9	9	9	3	3
CO6	3	3	9	9	9	9
Weightage	42	36	34	25	20	20
Weighted percentage of course contribution to	23.7%	20.3%	19.2%	14.2%	11.3%	11.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1	PO2, PO3, PO6	PO4, PO5	-
CO3 / K3	PO1, PO2	PO3, PO4, PO5	PO6	-
CO4 / K4	PO1, PO2, PO3	PO4, PO5	PO6	-
CO5 / K5	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO1, PO2	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Data Analysis Using Software** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO14	Core Course	INDIRECT TAXATION	Lecture	6	4

Course Description:

This course provides an in-depth understanding of the tax laws and regulations applicable to corporate entities, with a focus on indirect taxes like GST and customs duties. Students will learn about the taxation system in India, including the basics of GST, its filing procedure, and the customs law. The course covers key concepts related to supply, time, place, and value of supply, along with practical examples of taxation in business operations.

Course Objectives:

- To introduce students to the indirect tax system in India, focusing on the Goods and Services Tax (GST) framework.
- To explain the concept of supply under GST, including various exemptions and tax liabilities.
- To familiarize students with the principles of time, place, and value of supply and their impact on tax calculations.
- To teach students the procedure for GST registration, filing, and the management of tax liabilities.
- To provide students with a comprehensive overview of customs law, duties, and valuation procedures.

UNIT I: Indirect Taxes at a Glance

(18 Hours)

Indirect Taxes in India - Pre-GST Tax Structure# - Administration of Indirect Taxation in India - Basics of Goods and Services Tax 'GST': Basics Concept and Overview of GST - **Features*** - Constitutional Framework of GST - GST Model - Taxable Event.

UNIT II: Concept of Supply

(18 Hours)

Supply - Meaning - Composite and Mixed Supply - Levy and Collection of CGST and IGST - Composition Scheme - **Computation of Levy and Collection#** - Chargeability (Simple Problems) - Exemptions - Person Liable to Pay GST. Reverse Charge - Supply of Goods or Services Special Economic Zone.

UNIT III: Time, Value and Place of Supply

(18 Hours)

Time of Supply - Place of Supply - Value of Supply - Change in Rate of Tax in Respect of Supply of Goods or Services. Basic Concepts of Time and Value of Taxable Supply - **Basics Concept of Place of Taxable Supply***. Computation of Transaction Value of Goods and Service, Computation of Taxable Liability under GST. (Simple Problems).

UNIT IV: GST Filing Procedure

(18 Hours)

GST Registration - Persons Not Liable for Registration - Compulsory Registration - Concept of Distinct Persons under GST - Procedure for Registration.

Deemed Registration - Casual Taxable Person - Non-resident Taxable Person - Cancellation Vs. Revocation of Registration.

UNIT V: Overview of Customs Act

(18 Hours)

Customs Law - Levy and Collection - Types of Custom Duties - Valuation under Customs - Computation of Assessable Value of Customs Goods on FOB and CIF Price (Simple Problems) - Computation of Customs Duty (Simple Problems) - Import and Export Procedure - Warehousing - Deemed Exports - Duty Drawback.

Extra Credit:

- # Case Study
- * Self Learning
- Activities: Quiz, Group Discussion

Text Book

- Vineet Gupta & Gupta, N.K. (2025). Goods and Services Tax with Customs Law, Sultan Chand & Sons, New Delhi [Unit I-V].

Reference Books

- Aditya Singhania. (2025). GST Practice Manual-Day to Day GST Practice Guide for Professionals, Taxmann Publication (P) Ltd., New Delhi.
- Balachandran, V. (2025). Indirect Taxation, Sultan Chand & Co. New Delhi.
- Datey, V.S. (2024). GST - Ready Reckoner. Taxmann Publication, New Delhi.
- Mehrotra, H.C. & Agarwal, V.P. (2024) Goods and Service Tax, Sahitya Bhawan Publication, Agra.

Marks Scheme

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

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/ugc19_hs24/preview
E-Content	<ul style="list-style-type: none"> • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-29-01-2021.pdf • https://icmai.in/upload/Students/Syllabus2016/Final/Paper-18_100222.pdf • https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf
Other online resources	<ul style="list-style-type: none"> • https://www.bankbazaar.com/tax/corporate-tax.html • http://www.bdbindia.org/media/GSTseminarppt.pdf • https://cbic-gst.gov.in/pdf/ovw-short.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the structure of indirect taxes in India and explain the key concepts of GST.	K1
CO2	Calculate and apply GST on various types of supply, including the determination of tax liabilities.	K2
CO3	Compute the value of taxable supply and handle issues related to the time and place of supply.	K3
CO4	Navigate the GST filing process, including registration, compliance, and tax filing procedures.	K4
CO5	Understand and apply customs law, including the computation of customs duties and import/export procedures.	K5
CO6	Analyze and apply tax laws in various business contexts to ensure compliance and optimize tax planning.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	9
CO2	3	9	3	3	1	9
CO3	3	9	3	1	1	9
CO4	3	9	3	1	3	9
CO5	3	9	3	3	9	9
CO6	3	9	9	3	3	9
Weightage	24	48	24	12	18	54
Weighted percentage of course contribution to	13.3%	26.7%	13.3%	6.7%	10.0%	30.0%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1, PO6	PO2, PO3	PO4, PO5	-
CO2 / K2	PO2, PO6	PO1, PO3, PO4	PO5	-
CO3 / K3	PO2, PO6	PO1, PO3	PO4, PO5	-
CO4 / K4	PO2, PO6	PO1, PO3, PO5	PO4	-
CO5 / K5	PO2, PO5, PO6	PO1, PO3, PO4	-	-
CO6 / K6	PO2, PO3, PO6	PO1, PO4, PO5	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Corporate Taxation** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO15E1	Elective	CORPORATE REGULATORY FRAMEWORK	Lecture	6	4

Course Description:

This course provides an in-depth understanding of the various legal frameworks that govern corporate organizations in India. It covers essential acts like the Factories Act, Workmen’s Compensation Act, ESI Act, Gratuity Act, Payment of Wages Act, and Minimum Wages Act, along with contemporary regulations such as the Competition Act, Consumer Protection Act, and Cyber Laws. Students will gain insights into labor laws, worker welfare, corporate competition regulations, and digital law.

Course Objectives:

- To introduce students to key legal acts governing worker welfare and corporate operations in India.
- To explore the provisions of the Factories Act and Workmen’s Compensation Act.
- To analyze the scope and application of the Employees State Insurance Act and Payment of Gratuity Act.
- To understand the importance of competition and consumer protection laws in corporate governance.
- To discuss cyber laws and the regulatory framework for addressing digital crimes.

UNIT - I: Factories Act & Workmen’s Compensation Act (18 Hours)

Factories Act: Objects - Duties of Occupier and Manufacturer - Inspection Staff - Health and Safety of Workers - Hazardous Process and Welfare of Workers - Working Hours of Adult Workers - Restrictions on Employment of Women - Employment of Children - **Provisions Regarding Holidays***. Workmen’s Compensation Act - Object - Definitions - Employer’s Liability in Case of Occupational Diseases - Amount of Compensation - Distribution of Compensation - Notice and Claim.

UNIT - II: ESI Act & Gratuity Act (18 Hours)

Employees State Insurance Act: Application and Scope of Act - Employees’ State Insurance Corporation - Standing Committee - Medical Benefit Council - ESI Fund - Adjudication of Disputes and Claims. Payment of Gratuity Act - Objects - Application of the Act - Payment, Forfeiture and Recovery of Gratuity - Compulsory Insurance - Nomination - Inspector - Appeal.

UNIT - III: Payment of Wages Act & Minimum Wages Act (18 Hours)

Payment of Wages Act: Objects - Application of Act - Deductions from Wages - Maintenance of Register and Records - Inspectors - **Authority to Hear Claims*** - Presentation of Application. Minimum Wages Act: Salient Features – **Object*** - Wage Structure - Components of Minimum Wages - Fixation and Revision of Wages - Advisory Board.

UNIT - IV: Competition Act and Consumer Protection Act (18 Hours)

Competition Act, 2002: Objectives - Definitions - Prohibition of Certain Agreements - Compensation Commission of India - **Duties, Powers and Functions of Commission*** - Duties of Director General - Penalty - Competition Advocacy. Consumer Protection Act, 2019: Objectives - Central Consumer Protection Authority - Consumer Disputes Redressal Commissions.

UNIT - V: Cyber Laws (18 Hours)

Cyber Laws - Need - Categories of Cybercrimes / Cyber Frauds. Information Technology Act, 2000: Definitions - **Digital Signature*** - Electronic Governance - Attribution, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Records and Digital Signatures - Regulation of Creating Authorities - Digital Signature Certificates - Penalties and Adjudication - The Cyber Regulations Appellate Tribunal - Offences.

Extra Credit:

Case Study

* Self Learning

Activities 1. Quiz 2. Debate

Text Book

- Pillai, R.S.N & Bagavathi, V. (2025). Legal Aspects of Business. S. Chand Co. Ltd., New Delhi [Unit I-V].

Reference Books

- Kapoor, N.D. (2024). Elements of Mercantile Law. Sultan Chand & Sons, New Delhi.
- Shukla, M.C. (2024). A Manual of Mercantile Law. S. Chand Co. Ltd., New Delhi.
- Kapoor, G.K. (2023). Corporate Laws. Sultan Chand & Sons, New Delhi.

Online Resources

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/cec21_mg02/preview• https://onlinecourses.nptel.ac.in/noc22_mg52/preview
E-Content	<ul style="list-style-type: none">• https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf• https://labour.gov.in/sites/default/files/EC%20Act.pdf• https://consumeraffairs.nic.in/acts-and-rules/consumer-protection• https://consumeraffairs.nic.in/acts-and-rules/consumer-protection• https://www.mca.gov.in/Ministry/actsbills/pdf/The_competition_Act_2002.pdf
Other online resources	<ul style="list-style-type: none">• https://www.indiacode.nic.in/handle/123456789/15256?view_type=browse&sam_handle=123456789/1362

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Demonstrate a comprehensive understanding of labor and worker welfare laws in India.	K1
CO2	Explain the role and duties of corporate entities in compliance with health, safety, and compensation laws.	K2
CO3	Assess the legal frameworks governing employee benefits and corporate regulations.	K3
CO4	Interpret the impact of competition and consumer protection laws on corporate functioning.	K4
CO5	Evaluate the relevance of cyber laws in protecting corporate data and transactions.	K5
CO6	Develop the ability to apply corporate regulatory frameworks to real-world corporate governance issues.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	9	3	1	3	3
CO3	3	9	9	3	3	1
CO4	3	9	9	9	3	3
CO5	3	3	9	9	9	3
CO6	3	3	9	9	9	9
Weightage	30	36	40	31	28	22
Weighted percentage of course contribution to	16.0%	19.3%	21.4%	16.6%	15.0%	11.8%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1, PO2	PO3, PO5, PO6	PO4	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5	PO6	-
CO4 / K4	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO5 / K5	PO3, PO4, PO5	PO1, PO2, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO1, PO2	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Corporate Regulatory Framework** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO15E2	Elective	ORGANISATIONAL BEHAVIOUR	Lecture	6	4

Course Description:

Organizational Behavior (OB) focuses on understanding human behavior within organizational settings. This course covers the key topics of perception, learning, personality, attitude, group dynamics, stress, and organizational change. It emphasizes the practical applications of OB theories to enhance leadership and manage organizational challenges effectively.

Course Objectives:

- To provide an understanding of the key concepts and principles of organizational behavior.
- To analyze the impact of perception and learning on managerial effectiveness.
- To study the relationship between personality, attitude, and behavior within the organizational context.
- To explore the dynamics of group behavior, conflict, and stress management.
- To understand the importance of organizational change and development in the evolving business environment.

UNIT - I: Introduction to OB (18 Hours)

Organisational Behaviour (OB) - Concept - Nature - Importance - Disciplines Contributing to OB - **Historical Evolution of OB*** - Hawthorne Experiments and its Implications.

UNIT - II: Perception and Learning (18 Hours)

Perception - Process - Managerial Implications of Perception. Learning - **Components#** - Theories - Reinforcement Principle - Organisational Behaviour Modification.

UNIT - III: Personality and Attitude (18 Hours)

Personality - Theories - Personality and Behaviour. Attitude - Theories - **Factors in Attitude Formation*** - Attitude Measurement - Attitude Change.

UNIT - IV: Group Dynamics, Conflict and Stress (18 Hours)

Group Dynamics and Behaviour - **Concept and Features of Group*** - Types of Groups - Group Behaviour - Group Norms - Group Decision Making. Conflicts - Functional and Dysfunctional aspects of Conflict. Stress - Features - Causes - Individual and Group Stressors - **Managing Stress#**.

UNIT - V: Organisational Change and Development (18 Hours)

Organisational Change - **Reasons*** - Objectives of Planned Change - Process in Planned Change - Human Reaction to Change - **Resistance to Change#** - Organisational Development - Need - Steps - Interventions.

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect diagram of various motivation theory 2.Quiz

Text Book

- Prasad, L.M. (2025). Organisational Behaviour, Sultan Chand & Sons Publication [Unit I-V; 380.7].

Reference Books

- Aswathappa, K. (2025). Organizational Behaviour. Himalaya Publishing House, Mumbai.
- Subba Rao, P. (2024). Organizational Behaviour. Himalaya Publishing House, Mumbai.
- Rosy Joshi & Shashi, K Gupta. (2024). Organizational Behaviour, Kalyani Publications, Ludhiana.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg51/preview • https://nptel.ac.in/courses/110/106/110106145/
E-content	<ul style="list-style-type: none"> • https://open.umn.edu/opentextbooks/textbooks/30
Other online resources	<ul style="list-style-type: none"> • https://www.iedunote.com/organizational-behavior • https://www.economicdiscussion.net/management/organizational-behaviour/31869 • http://www.simplynotes.in/organisational-behaviour/ • https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf • https://www.researchgate.net/profile/Vijay_Kaul9

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Apply OB principles to improve organizational effectiveness and employee performance.	K1
CO2	Assess the role of perception and learning in organizational decision-making.	K2
CO3	Identify and address personality and attitude-related issues within teams.	K3
CO4	Manage group dynamics and resolve conflicts within organizations.	K4
CO5	Develop strategies for managing stress and promoting employee well-being.	K5
CO6	Formulate plans for effectively implementing organizational change and development initiatives.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	1	3
CO2	3	9	3	1	1	1
CO3	1	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	16	20	22	20	20	20
Weighted percentage of course contribution to	13.6%	16.9%	18.6%	16.9%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4, PO5	-
CO2 / K2	PO2	PO1, PO3	PO4, PO5, PO6	-
CO3 / K3	PO3	PO2, PO4, PO5	PO1, PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO3, PO4, PO6	PO1, PO2	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Organisational Behaviour** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO15E3	Elective	FORENSIC ACCOUNTING	Lecture	6	4

Course Description:

Forensic Accounting involves the application of accounting principles and investigative techniques to detect and prevent financial fraud. This course covers the legal and regulatory framework of forensic accounting, techniques for fraud detection and investigation, litigation support, digital forensics, and emerging trends in forensic accounting, such as AI and blockchain.

Course Objectives:

- To introduce students to the concepts and evolution of forensic accounting.
- To familiarize students with fraud detection techniques and the investigation process.
- To study the role of forensic accountants in litigation and their ethical responsibilities.
- To explore digital forensics and the techniques used in cybercrime investigation.
- To discuss emerging trends and the use of new technologies in forensic accounting.

UNIT I: Introduction to Forensic Accounting (18 Hours)

Definition, Meaning, and **Evolution of Forensic Accounting*** - Objectives and Importance of Forensic Accounting - Role of a Forensic Accountant - Forensic Accounting Vs. Financial Auditing - Ethical Issues in Forensic Accounting - Regulatory and Legal Framework for Forensic Accounting.

UNIT II: Fraud Detection and Investigation (18 Hours)

Types of Frauds: Financial Statement Fraud, Corporate Fraud, **Employee Fraud, and Cyber Fraud#** - Techniques for Fraud Detection: Red Flags, Ratio Analysis, Benford's Law - Fraud Investigation Process: Evidence Collection and Analysis - Interviewing Techniques for Fraud Investigations.

UNIT III: Litigation Support and Expert Witness Services (18 Hours)

Role of Forensic Accountants in Litigation - **Preparing Expert Reports and Testimonies#** - Rules of Evidence and Admissibility in Court - Economic Damage Assessment in Litigation.

UNIT IV: Digital Forensics and Cybercrimes (18 Hours)

Introduction to Digital Forensics - Types of Cybercrimes and Digital Fraud - Tools and Techniques for Digital Forensic Investigation - Data Recovery and Preservation of Digital Evidence - Laws and Regulations on Cybercrime and Digital Fraud.

UNIT V: Emerging Trends in Forensic Accounting (18 Hours)

Use of Artificial Intelligence and Machine Learning in Fraud Detection - Blockchain and Its Impact on Fraud Prevention - Anti-Money Laundering (AML) Practices - **Challenges in Forensic Accounting in a Globalized Environment*** - Future of Forensic Accounting.

Textbook

- Dhar, P.K. & Banerjee, A. (2025) Forensic Accounting and Fraud Detection. PHI Learning Pvt. Ltd [Unit I-V].

Reference Books

- Singh, D. (2023) Forensic Accounting and Investigation: A Practical Approach. Wiley India.
- Hopwood, W. S., Leiner, J. J., & Young, G. R. (2024) Forensic Accounting and Fraud Examination. McGraw-Hill.
- Zimbelman, M. & Albrecht, C. (2024) Forensic Accounting. South-Western Cengage Learning.
- Ramaswamy, V. (2024) Forensic Accounting in Indian Perspective. LexisNexis.
- Golden, T., Skalak, S. L., & Clayton, M.A (2024). Guide to Forensic Accounting Investigation. Wiley.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou22_cs09/preview • https://onlinecourses.swayam2.ac.in/nou22_cs09/preview • https://www.ncfm-india.com/ORE/Forensic_Accounting_and_Fraud_Investation_Program/
E-Content	<ul style="list-style-type: none"> • https://learning.icai.org/committee/daab/fafd-dhanbad-physical/ • https://rmaindia.org/wp-content/uploads/2021/06/Forensic-Accounting-and-Investigation-Standards.pdf
Other online resources	<ul style="list-style-type: none"> • http://kb.icai.org/pdfs/PDFFile5b2789bca7f334.80216010.pdf • https://www.studocu.com/row/document/kenyatta-university/financial-accounting-1/bac-409-forensic-accounting-notes/37447016

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Identify and differentiate between various types of financial frauds.	K1
CO2	Apply forensic accounting techniques for fraud detection and investigation.	K2
CO3	Develop litigation support reports and expert testimonies.	K3
CO4	Conduct digital forensic investigations using the latest tools and techniques.	K4
CO5	Evaluate the impact of emerging technologies like AI and blockchain in preventing fraud.	K5
CO6	Analyze the regulatory challenges in forensic accounting within a global context.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	0	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	15	20	22	20	19	20
Weighted percentage of course contribution to	12.9%	17.2%	19.0%	17.2%	16.4%	17.2%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO3, PO4, PO6	PO2	PO1
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Forensic Accounting** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO16	Core Course	ADVANCED FINANCIAL MANAGEMENT	Lecture	6	5

Course Description:

This course delves into the complexities of financial management, focusing on capital budgeting, capital structure, dividend policy, and the role of financial ratios in decision-making. Students will gain a deeper understanding of financial theories, the importance of shareholder wealth, and the tools available for managing corporate finances effectively.

Course Objectives:

- To introduce the fundamental concepts and objectives of financial management.
- To examine the key techniques of capital budgeting and investment decision-making.
- To understand the factors influencing capital structure decisions.
- To explore the determinants and implications of dividend policy.
- To analyze financial ratios for making informed business decisions.

Unit I: Introduction to Financial Management (18 Hours)

Financial Management - Nature, Scope and Objectives - Measurement of Shareholders' Wealth - Discounted Cash Flows (DCF) - Finance as a Strategic Function - **Role of a Finance Manager*** - Concepts of Risk, Return and Time Value of Money - Financial Decision Making.

Unit II: Capital Budgeting Decision (18 Hours)

Capital Budgeting - Nature, **Significance and Types*** - Process - Capital Budgeting Techniques - Payback Period, Discounted Payback Period (DPB), Average Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index - Inflation in Capital Rationing - Risk Analysis in Capital Budgeting.

Unit III: Capital Structure Decision (18 Hours)

Capital Structure - Theories - Net Income Theory, Net Operating Income Theory, Traditional Theory, MM Hypothesis with and without Corporate Taxes, Trade Off Theory, Pecking Order Theory, Market Timing Theory, Signaling Theory and Effect of Information Asymmetry on Capital Structure. Leverages - Types: Financial, Operating and Combined Leverages.

Unit IV: Dividend Decision (18 Hours)

Dividend Decision - **Issues*** - **Determinants of Dividend Policy*** - Dividend Rate and Dividend Yield - Theories of Relevance and Irrelevance of Dividend in Firm Valuation - Pure Residual Theory, Walter's Model, Gordon's Model and MM Hypothesis - Types of Dividend Policies in Practice: Pure Residual Policy, Constant

Rupee Dividend Policy, Constant Dividend Payout Policy and Smooth Stream Dividend Policy - Dividend Taxation.

Unit V: Financial Ratios in Decisions

(18 Hours)

Ratios Analysis - Importance - Objectives - Types: Profitability Ratios, Liquidity Ratios, Solvency Ratios, Activity Ratios - Working Capital Ratio - Preparation of Balance Sheet from Financial Ratios.

Extra Credit:

Case Study

* Self Learning

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

Text Book

- Sharma, R.K & Shasi, K. Gupta. (2025). Financial Management. Kalyani Publications, Ludhiana [Unit I-V; 380.36].

Reference Books

- Maheswari, S.N. (2025). Financial Management. Sultan Chand & Sons, New Delhi.
- Murthy, A. (2024). Financial Management. Margham Publications, Chennai.
- Pandey, I.M. (2024). Financial Management. Vikas Publishing House Pvt. Ltd., Noida.

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 11 b) Problem 22a) Problem 12b) Problem 23a) Theory 13b) Problem 24a) Theory 14 b) Problem 25 a) Problem 15b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb20_mg31/preview • https://onlinecourses.swayam2.ac.in/imb19_mg06/preview • https://nptel.ac.in/courses/110/101/110101003/
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=HIjjUO0KHx0 • https://www.youtube.com/watch?v=fPAwVSLEtx0 • https://www.youtube.com/watch?v=H3-bDkYXMy8 • https://www.youtube.com/watch?v=55n78Vxp-zE • https://www.youtube.com/watch?v=pYSgMGoK_Jo&list=PLiaygP8qeQGV_Zx6Pc68CSYBTLYkHfwYJ • https://www.youtube.com/watch?v=GppQeAagjzY • https://www.youtube.com/watch?v=bm8Ce_fgRos&list=PL5LIq6lQrIUddRpNP1CmAUsRgk6eB8dpM

Other online resources	<ul style="list-style-type: none"> • https://www.dynamictutorialsandservices.org/2020/11/management-accounting-mcqs-bcom-bba-mba.html • https://www.studynama.com/community/login/
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Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Apply financial management concepts to enhance shareholder wealth.	K1
CO2	Evaluate capital budgeting projects using various financial techniques.	K2
CO3	Analyze the impact of capital structure decisions on corporate value.	K3
CO4	Formulate dividend policies based on financial theories and company performance.	K4
CO5	Interpret financial ratios to assess the financial health of an organization.	K5
CO6	Make strategic financial decisions based on in-depth financial analysis.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	1	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	1	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	16	20	22	20	20	20
Weighted percentage of course contribution to	13.6%	16.9%	18.6%	16.9%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO3, PO4, PO6	PO1, PO2	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Advanced Financial Management** course in the **M.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO17	Core Course	RETAIL MANAGEMENT	Lecture	6	5

Course Description:

This course provides insights into the world of retail management, covering various aspects of retailing, including consumer behavior, store operations, merchandising, and the role of technology in retail. Students will explore retail marketing strategies, the importance of location, and the challenges of managing both physical and online retail stores.

Course Objectives:

- To introduce students to the core functions and challenges of retail management.
- To study the factors influencing consumer behavior in retail settings.
- To understand the operational aspects of running a retail store, including performance evaluation.
- To explore the role of merchandising and inventory management in retail success.
- To examine the impact of technology and logistics in modern retail management.

UNIT - I: Introduction to Retailing (18 Hours)

Retailing - Functions of Retailer - Global Retail Market - Challenges in Global Retailing - Retail as a Career. Retail in India – **Evolution*** - Drivers of Retail Change - Foreign Direct Investments in Retail - Challenges to Retail Development in India.

UNIT - II: Retail Consumer Behaviour and Retail Location (18 Hours)

Retail Consumer Behaviour - Need - Factors Influencing the Retail Shopper - Customer Decision Making Process. Retail Store Location – **Types*** - Steps Involved in Choosing Retail Location. Retail Store Design - Importance - Exterior and Interior Store Design. Layout - Types - Chief Consideration in Layout Selection.

UNIT - III: Retail Store Operations (18 Hours)

Retail Store Operations - Elements - Financial Aspects of Retail - Retail Economics - Measures of Performance - Performance Evaluation - Strategic Profit Model - **Ethics in Retailing#**.

UNIT - IV: Retail Merchandising (18 Hours)

Retail Merchandising - Meaning - Factors Affecting Merchandising Function - Role and Responsibilities of Merchandiser - Roles and Responsibilities of Buyer - Life Style Merchandising.

UNIT - V: Retail Management Information System (18 Hours)

Retail Management Information System - Need and Importance of Technology in Retail - Factors Affecting the Use of Technology - E-tailing - G-tailing. Retail Logistics - Emerging Concepts in Logistics - Technological Advancements in Retail Industry.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Group Discussion 2. Interviews with retailers. 3. Quiz

Text Book

- Swapna Pradhan (2024). Retailing Management: Text & Cases. McGraw Hill Companies, New Delhi [Unit I-V; 380.8].

Reference Books

- Gribson, G. Vedamani (2024). Retail Management. Jaico Publishing House, Mumbai.
- Barry Berman. & Joel, R Evam. (2024). Retail Management Strategic Approach. Pearson Education, Singapore.
- Chetan Bajaj. (2024). Retail Management. Oxford University Press, New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb19_mg02/preview • https://onlinecourses.nptel.ac.in/noc22_mg51/preview
E-Content	<ul style="list-style-type: none"> • http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf • https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf • https://www.youtube.com/watch?v=5iRDd-f1nmg • https://www.youtube.com/watch?v=HfInHVvTtc • https://whitman.syr.edu/programs-and-academics/academics/retail-management/index.aspx
Other online resources	<ul style="list-style-type: none"> • https://www.edx.org/course/marketing-management?index=product&queryID=8b4727f4ba5e391558d98d33b4b25f36&position=11 • https://bookboon.com/en/modern-day-retail-marketing-management-ebook?mediaType=ebook

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Apply retail management principles to design efficient retail operations.	K1
CO2	Understand and analyze consumer behavior in the context of retailing.	K2
CO3	Evaluate the financial and operational performance of retail stores.	K3
CO4	Manage retail merchandising and inventory effectively to meet customer needs.	K4
CO5	Utilize technology to enhance retail operations and improve customer experience.	K5
CO6	Develop strategies for selecting and managing retail store locations.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	3	1	1
CO3	3	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	3	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	18	22	22	22	19	20
Weighted percentage of course contribution to	14.6%	17.9%	17.9%	17.9%	15.4%	16.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3, PO4	PO5, PO6	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO2, PO3, PO4, PO6	PO1	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Retail Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO18	Core Course	INTERNATIONAL BUSINESS	Lecture	6	4

Course Description:

This course explores the dynamics of international business, focusing on the economic, political, and cultural environments that influence global trade and investment. Students will study international trade strategies, foreign exchange markets, balance of payments, and the role of international economic organizations in fostering global commerce.

Course Objectives:

- To introduce students to the concept of international business and its importance.
- To study the environment in which international business operates, including economic and cultural factors.
- To understand the complexities of international trade and foreign exchange markets.
- To explore the role of international economic organizations in global trade.
- To analyze international investment theories and financing strategies.

UNIT I: Introduction International Business (18 Hours)

International Business - Need - Drivers - Stages - Problems - International Orientations - International Business Decisions - **Types***. International Business Environment - Significance - Economic, Social, Cultural, Demographic, Political, Regulatory, Natural and Technological Environment.

UNIT II: International Trading Environment (18 Hours)

International Trading Environment - Trade Strategies - Free Trade - Protection - Commodity Agreements - Cartels - State Trading - Trade Blocs - Forms of Integration - European Union - NAFTA - **Economic Integration of Developing Countries#** - South-south Cooperation - SAARC - SAPTA - GATT - WTO - TRIMs - TRIPs.

UNIT III: Foreign Exchange Market (18 Hours)

Foreign Exchange Market - Functions - Types of Transactions - Methods of Payments - Determination of Exchange Rates - Exchange Control - Exchange Rate Systems - Exchange Rate Classifications - Convertibility of Rupee - Devaluation - Currency Exchange Risks - Management of Exchange Rate Risks. Foreign Exchange Management Act, 1999: Regulations and Management of Foreign Exchange - Dealings in Foreign Exchange - Contravention and Penalties - Directorate of Enforcement.

UNIT IV: Balance of Payments and International Investment (18 Hours)

Balance of Payments (BOP) - Components - Disequilibrium - Correction of Disequilibrium - Financing of BOP Deficit. International Investment - Types -

Theories - Significance - Factors Affecting International Investment - Limitations. Financing Services - Forfeiting - Export Credit Risk Insurance.

UNIT V: International Economic Organisations (18 Hours)

International Economic Organisations - IMF - World Bank - IFC - ADB - UNCTAD - UNIDO - ITC. Foreign Trade Policy of India - Objectives - Strategy - Promotional Measures - EOUs - SEZs - FTZs - EXIM Bank - ECGC - Import Substitution - Foreign Trade (Development and Regulation) Act, 1992.

Extra Credit:

Case Study

* Self Learning

Activities 1. Analysis of Foreign Exchange Rate. 2. Debate 3. Model

Text Book

- Francis Cherunilam. (2025). International Business: Text and Cases. PHI Learning Private Ltd., New Delhi [Unit I-V; 330.6].

Reference Books

- Aswathappa, K. (2024). International Business. Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Anant, K. Sundaram. (2024). International Business Environment. Prentice Hall of India, New Delhi.
- Bhalla, V.K. & Shiva Ramu, S. (2024). International Business. Anmol Publishers, New Delhi.

Online Resources

Swayam Course	<ul style="list-style-type: none">https://onlinecourses.nptel.ac.in/noc20_mg54https://onlinecourses.swayam2.ac.in/cec20_mg12/preview/preview
E-Content	<ul style="list-style-type: none">https://www.slideshare.net/sureshthengumpallil/balance-of-payment-56855705https://www.youtube.com/watch?v=O0zs6CHIPc&ab_channel=TutorialsPoint%28India%29Ltd.https://www.slideshare.net/sabzdravid/export-import-procedure-and-documentation
Other online resources	<ul style="list-style-type: none">https://www.studocu.com/row/document/tribhuvan-vishwavidalaya/bachelors-of-business-administration/international-business-notes-for-the-bba-students/17468403https://www.studocu.com/row/document/tribhuvan-vishwavidalaya/bachelors-of-business-administration/international-business-notes-for-the-bba-students/17468403

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the global business environment and its impact on international operations.	K1
CO2	Analyze trade strategies and international agreements that shape global business.	K2
CO3	Assess the functioning of foreign exchange markets and exchange rate systems.	K3
CO4	Evaluate the balance of payments and its influence on international investments.	K4
CO5	Understand the role of international organizations in facilitating global trade.	K5
CO6	Develop strategies for managing international business operations effectively.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	3	1	3
CO3	3	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	3	3	3	9	3
CO6	3	1	3	3	3	9
Weightage	20	22	24	22	20	22
Weighted percentage of course contribution to	15.4%	16.9%	18.5%	16.9%	15.4%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO4, PO6	PO5	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO2, PO3, PO4, PO6	PO1	-
CO6 / K6	PO6	PO1, PO3, PO4, PO5	PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **International Business** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO19E1	Elective	PROJECT MANAGEMENT	Lecture	6	4

Course Description:

This course provides a comprehensive overview of project management, focusing on generating project ideas, conducting market and technical analysis, financing, and implementing projects successfully. It covers project selection, risk assessment, project planning, and control techniques, with a strong emphasis on practical application.

Course Objectives:

- To introduce the basic concepts and tools of project management.
- To study the techniques for project idea generation and evaluation.
- To analyze market and technical aspects of project planning and execution.
- To explore financing options and the management of project risks.
- To understand project implementation, monitoring, and post-completion audit processes.

Unit - I: Project Ideas (18 Hours)

Generation of Project Ideas - Monitoring the Environment - Corporate Appraisal - Tools for Identifying Investment Opportunities: Porter Model and Life Cycle Approach - Scouting for Project Ideas - Preliminary Screening - Project Rating Index - Sources of Positive NPV - Qualities and **Traits of a Successful Entrepreneur***.

Unit - II: Market and Demand Analysis (18 Hours)

Market and Demand Analysis - Situational and Specification of Objectives - Collection of Secondary Information - Conduct of Market Survey - Market Characterization - Demand Forecasting - Market Planning and Strategy.

Unit - III: Technical Analysis (18 Hours)

Technical Analysis - Manufacturing Process - Technical Arrangements - Material Inputs and Utilities - Product Mix - Plant Capacity - Location and Site - Machineries and Equipment - Project Charts and Layouts - Project Implementation - **Need for Project Alternatives***. Financial Estimates and Projections - **Project Cost#** - Means of Finance - Cost of Production - Profitability Projections.

Unit - IV: Project Selection (18 Hours)

Project Selection - Firm and Market Risk - Social Decision Situations. Financing of Projects - Capital Structure - Menu of Financing - Equity and Preference Capital - Debentures - **Term Loans*** - Working Capital Advances - Venture Capital - Project Financing Structures.

Unit - V: Project Implementation (18 Hours)

Project Implementation - Forms of Project Organization - Project Planning - Project Control - Human aspects of Project Management - Pre-requisites for Project

Implementation - Network Techniques for Project Management - PERT - CPM. Project Review - Control of in-progress Projects - **Post Completion Audits#** - Abandonment Analysis - Agency Problem.

Text Book

- Prasanna Chandra (2025). Projects: Planning, Analysis, Financing, Implementation & Review, Tata McGraw-Hill, New Delhi [Unit I-V; 380.31].

Reference Books

- Chaudhury, S. (2024). Project Management, Tata McGraw-Hill, New Delhi.
- Gopala Krishnan, P. & Rama Moorthy, V.E, (2023) Text Book of Project Management, MacMillan India Ltd., New Delhi.
- Yen Yee Chang & Evelyn May Brown, (2024) Managing Project Risk, Prentice Hall, London.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb25_mg80/preview • https://onlinecourses.nptel.ac.in/noc25_mg71/preview
E-Content	<ul style="list-style-type: none"> • https://dde.svu.edu.in/study-material/SLM/MCOM%20_%20101_Project%20Management.pdf • https://open.umn.edu/opentextbooks/textbooks/456
Other online resources	<ul style="list-style-type: none"> • https://www.onlineprogrammingbooks.com/project-management-made-easy/ • https://pressbooks.ulib.csuohio.edu/projectmanagement2ndedition/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Develop and evaluate project ideas using appropriate analytical tools.	K1
CO2	Conduct market research and demand analysis for project feasibility.	K2
CO3	Assess technical and financial aspects of project planning and execution.	K3
CO4	Understand and manage risks associated with project financing and implementation.	K4
CO5	Apply project management techniques, including PERT and CPM, for efficient execution.	K5
CO6	Conduct post-project reviews and audits to assess project success.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	1
CO2	9	9	3	1	1	0
CO3	3	9	9	3	1	1
CO4	3	3	9	9	3	1
CO5	3	3	3	9	9	3
CO6	1	3	9	3	9	9
Weightage	28	30	34	26	23	15
Weighted percentage of course contribution to	17.9%	19.2%	21.8%	16.7%	14.7%	9.6%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2	PO3, PO4, PO6	PO5
CO2 / K2	PO1, PO2	PO3	PO4, PO5	PO6
CO3 / K3	PO2, PO3	PO1, PO4	PO5, PO6	-
CO4 / K4	PO3, PO4	PO1, PO2, PO5	PO6	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3, PO6	-	-
CO6 / K6	PO3, PO5, PO6	PO2, PO4	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Project Management** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO19E2	Elective	DIGITAL MARKETING	Lecture	6	4

Course Description:

This course focuses on the strategic use of digital marketing tools and techniques to reach and engage consumers online. Topics covered include the digital marketing mix, digital media channels, consumer behavior in digital contexts, and the role of analytics and gamification in digital marketing campaigns.

Course Objectives:

- To provide an in-depth understanding of the evolution of digital marketing and its role in modern business environments.
- To analyze consumer behavior in digital marketplaces and explore key factors influencing online buying decisions.
- To equip students with the knowledge of digital marketing assessment techniques, including market analysis and strategic planning.
- To develop skills for managing digital marketing campaigns, including campaign planning, execution, and performance measurement.
- To explore emerging trends in digital marketing, such as Big Data, IoT, and social-local-mobile (SoLoMo), and assess career opportunities in the field.

Unit I: Introduction to Digital Marketing (18 Hours)

Evolution of Digital Marketing: From Traditional to Modern Marketing - Rise of the Internet and Post-Dotcom Business Models - **Growth of E-Concepts*** - Digital Marketing as a Tool - Digital Marketing Channels, Types, and Business Models - Internet Marketing: Underlying Technology and Frameworks.

Unit II: Digital Marketing Models and Consumer Behaviour (18 Hours)

Factors Impacting Digital Marketplace: From Brick and Mortar to Bricks and Clicks - Value Chain Digitization and Business Models - Consumer **Behaviour on the Internet#**: Evolution and Online Buying Attributes - Managing Consumer Demand and Brand Building on the Web - Marketing Intelligence from User's Online Data.

Unit III: Digital Marketing Assessment and Marketing Mix (18 Hours)

Elements of the Assessment Phase: Elements - Macro-Micro Environment Analysis - Marketing Situation Analysis - Digital Marketing Internal Assessment: Offerings Mix and Marketing Mix Analysis - Digital Marketing Objectives Planning and Development - Defining the Digital Marketing Mix: 4Ps and Extended Ps - Digital Marketing Strategy Roadmap and Implementation Strategy.

Unit IV: Digital Marketing Campaign Management (18 Hours)

Digital Campaign - Elements - Campaign Planning Development - Campaign Set-up and Launch - Campaign Monitoring to Reconciliation - Implementing Intent-Based Campaigns (Search Execution) - Implementing Brand-Based Campaigns (Display Execution) - Campaign Analytics and **Marketing ROI*** - Basics of Web Analytics - Understanding KPIs.

Unit V: Digital Marketing Execution and Emerging Trends (18 Hours)

Managing Digital Marketing Revenue and Customer Loyalty - Managing Service Delivery, Electronic Payment Systems, and Digital Services - Digital Implementation Challenges. Emerging Trends: Big Data, IoT, B2B Marketing, SoLoMo - Career Opportunities in Digital Marketing.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Debate

Text Books

- Puneet Singh Bhatia, (2025). Fundamentals of Digital Marketing, Pearson Education Pvt Ltd [Unit I-V].

Reference Books

- Dave Chaffey, Fiona Ellis-Chadwick, (2024) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
- Kailash Chandra Upadhyay, (2023) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
- Michael Branding, (2023) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec24_mg02/preview • https://onlinecourses.swayam2.ac.in/imb24_mg100/preview
E-Content	<ul style="list-style-type: none"> • https://zlib.pub/book/fundamentals-of-digital-marketing-3cineseacg4g • https://josephscollege.ac.in/lms/Uploads/pdf/material/DigitalMarketing_Notes.pdf
Other online resources	<ul style="list-style-type: none"> • https://kamarajcollege.ac.in/wp-content/uploads/Core-14-Digital-Marketing.pdf • https://www.optron.in/blog/digital-marketing/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the evolution of digital marketing and its impact on traditional business models.	K1
CO2	Analyze consumer behavior and brand-building strategies in digital marketplaces.	K2
CO3	Conduct digital marketing assessments and develop a comprehensive digital marketing strategy.	K3
CO4	Design, implement, and monitor digital marketing campaigns using various channels and analytics tools.	K4
CO5	Evaluate the effectiveness of digital marketing initiatives using key performance indicators (KPIs) and marketing ROI.	K5
CO6	Identify emerging digital marketing trends and assess their implications for businesses and career opportunities.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	1	1	0	3
CO3	1	3	9	1	3	0
CO4	0	1	3	9	3	1
CO5	1	0	3	3	9	3
CO6	3	1	0	3	3	9
Weightage	17	17	17	17	19	19
Weighted percentage of course contribution to	16.0%	16.0%	16.0%	16.0%	17.9%	17.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO6	PO3, PO4	PO5
CO3 / K3	PO3	PO2, PO5	PO1, PO4	PO6
CO4 / K4	PO4	PO3, PO5	PO2, PO6	PO1
CO5 / K5	PO5	PO3, PO4, PO6	PO1	PO2
CO6 / K6	PO6	PO1, PO4, PO5	PO2	PO3

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Digital Marketing** course in the M.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMPG1980			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
P25CO19E3	Elective	BUSINESS ANALYTICS	Lecture	6	4

Course Description:

This course focuses on the application of business analytics in decision-making. It covers data management, statistical analysis, predictive analytics, and optimization techniques. Students will learn how to use various analytical tools to make informed decisions in marketing, finance, supply chain, and other business areas.

Course Objectives:

- To introduce students to the fundamental concepts of Business Analysis and the evolving role of a Business Analyst in modern organizations.
- To develop an understanding of IT applications in business, including enterprise applications, data definitions, and digital data management.
- To explore OLTP, OLAP, and Business Intelligence, focusing on their significance, architectures, and application in decision-making processes.
- To examine the principles of data integration, data warehousing, ETL processes, and data modeling techniques essential for business analytics.
- To analyze key performance indicators (KPIs), performance management systems, and enterprise reporting tools used for fact-based decision-making in business environments.

UNIT I: Introduction to Business Analysis**(18 Hours)**

Business Analysis - Business Analyst - **Evolving Role of the Business Analyst*** - BA Roadmap: Different Levels of Business Analysis -Basic Rules of Business and Business Analysis - Classical Requirements and Tasks Performed by Business Analysts. Project Definition and Scoping: Aspects - Projects Phases - Project Approaches (Waterfall, Agile, Iterative, Incremental) - Role of BA across the Project Lifecycle.

UNIT II: IT Application in Business**(18 Hours)**

Business View of Information Technology Applications: Core Business Process - Baldrige Business Excellence Framework - Key Purpose of Using IT in Business - Enterprise Applications - Information Users and their Requirements. Data Definition: Types of Data - Attributes and Measurement - **Types of Data Sets*** - Data Quality - Types of Digital Data.

UNIT III: Introduction to OLTP and OLAP**(18 Hours)**

OLTP - OLAP - Different OLAP Architectures - OLTP and OLAP - Data Models for OLTP and OLAP - Role of OLAP Tools in BI Architecture. Business Intelligence - Business Intelligence Defined - Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards - Need for BI - BI Value Chain - Introduction to Business Analytics. BI Definitions and Concepts - BI Component Framework - Need for BI - BI Users - Business Intelligence Applications - BI Roles and Responsibilities

UNIT IV: Data Integration (18 Hours)

Data Integration - Data Warehouse - Goals - Data Sources - Extract - Transform, Load - Data Integration - Technologies - Data Quality Maintenance - Data Profiling. Data Modelling - Basics - Types - Techniques - Fact Table - Dimension Table - Typical Dimensional Models - Dimensional Modelling Life Cycle - **Designing the Dimensional Model#.**

UNIT V: Measures, Metrics, KPIs and Performance Management (18 Hours)

Measures, Metrics, KPIs and Performance Management - Definition - Measurement System Terminology - Role of Metrics and Metrics Supply Chain - Fact-based Decision Making and KPIS use of KPIs - Potential Source for Metrics. Enterprise Reporting - Report Standardization - Balanced Score Card - Dashboards - Scoreboards Vs. Dashboards. BI in Real World - BI and Mobility - BI and Cloud Computing - BI for ERP Systems - Social CRM and BI.

Extra Credit:

- # Case Study
- * Self Learning
- Activities 1. Quiz 2. Debate

Textbook

- Prasad, R.N. & Seema Acharya (2025). Fundamentals of Business Analytics, Wiley [Unit I-V].

Reference Books

- Pang-Ning Tan (2024). Introduction to Data Mining, Pearson Education.
- Evans, J. R. (2024) Business Analytics: Methods, Models, and Decisions. Pearson Education.
- Laursen, G.H. & Thorlund, J. (2023) Business Analytics for Managers: Taking Business Intelligence Beyond Reporting. Wiley.
- Sharda, R., Delen, D., & Turban, E. (2023) Business Intelligence and Analytics: Systems for Decision Support. Pearson Education.
- Vercellis, C. (2023) Business Intelligence: Data Mining and Optimization for Decision Making. Wiley.
- Provost, F. & Fawcett, T. (2024) Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking. O'Reilly Media.

Online Resources:

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/ntr24_ed68/preview• Business Analytics For Management Decision - Course
E-Content	<ul style="list-style-type: none">• https://wavoowajeehacollege.in/assets/pdf/e-content/bba/BUSINESS%20ANALYTICS.pdf• https://theintactone.com/2019/08/27/bsa-u5-topic-3-concept-of-business-analytics-meaning-types/
Other online resources	<ul style="list-style-type: none">• https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf• https://www.hit.edu.in/pdf/22PBA05%20Business%20Analytics.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Demonstrate an understanding of business analysis concepts, different project approaches, and the role of a Business Analyst across the project lifecycle.	K1
CO2	Analyze the importance of IT applications in business and their impact on enterprise operations, data management, and decision-making.	K2
CO3	Differentiate between OLTP and OLAP, explain various OLAP architectures, and describe their role in Business Intelligence.	K3
CO4	Apply data integration techniques, data warehousing strategies, and dimensional modeling concepts for structuring business data.	K4
CO5	Evaluate the significance of performance metrics, KPIs, and enterprise reporting tools in monitoring and improving business performance.	K5
CO6	Assess real-world applications of Business Intelligence in mobility, cloud computing, ERP systems, and Social CRM for enhanced business decision-making.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	1
CO2	9	3	3	1	3	1
CO3	3	9	9	3	3	1
CO4	3	9	3	9	3	3
CO5	1	3	9	9	9	3
CO6	1	3	3	9	3	9
Weightage	26	30	28	31	22	18
Weighted percentage of course contribution to	16.8%	19.4%	18.1%	20.0%	14.2%	11.6%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2	PO3, PO5, PO6	PO4
CO2 / K2	PO1	PO2, PO3, PO5	PO4, PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5	PO6	-
CO4 / K4	PO2, PO4	PO1, PO3, PO5, PO6	-	-
CO5 / K5	PO3, PO4, PO5	PO2, PO6	PO1	-
CO6 / K6	PO4, PO6	PO2, PO3, PO5	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	C4	Total Scholastic Marks	Attendance - C5	CIA Total	% of Assessment
	T1 5 Marks	T2 6 Marks	Assign. 4 Marks	Seminar 5 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	1	4		4	16
K2	1	1		1	3		3	12
K3	1	1	1	1	4		4	16
K4	1	1		1	3		3	12
K5	1	1	1	1	4		4	16
K6		1	1		2		2	8
Non-Scholastic						5	5	20
Total	5	6	4	5	20	5	25	100

The COs and POs for the **Business Analytics** course in the **M.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD