DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

MASTER OF COMMERCE 2024– 2026 BATCH

I SEMESTER

DEPARTMENT OF M.COM

CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK
SYLLABUS & SCHEME OF EXAMINATION
MASTER OF COMMERCE – 2024-2026 BATCH AND ONWARDS
SEMESTER I

Sem	Course Code	Title of the Paper	Instr. Hrs./ Week	Contact	Tutorial	Duration	Examination Marks CA	ESE	Total	Credits
I	MCM2301	Economics for Decision Making	5	73	2	3	25	75	100	4
	MCM2302	Corporate Accounting	6	88	2	3	25	75	100	5
	MCM2403	Supply Chain and Logistics Management	5	73	2	3	25	75	100	4
	MCM2304	Human Resource Management	5	73	2	3	25	75	100	4
	MCM2405	e-Commerce and Information Technology	5	73	2	3	25	75	100	4
	MCM24P1	Advanced Excel Practical	4	60	-	3	25	75	100	2
I - III	17MONL - 1	Online Course	-	-	-	-	-	-	-	-

CA – Continuous Assessment   **ESE–End Semester Examination**

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 15 = 45 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: 2 x 3 = 6
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 3 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 3 =24

Total :45 Marks

CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: 3 x 2 = 6
- One question with a weightage of 5 Marks: 3 x 5 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):8x3=24

Total: 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 5 = 10
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5 = 25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 5 =40

Total :75 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 2 =10
- One question with a weightage of 5 Marks :5 x 5 =25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):5x8=40

Total: 75 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO 2	PLO 3	PLO 4	PLO 5
COURSE 1 – MCM2301					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 2 – MCM2302					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 3 – MCM2403					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 4 – MCM2304					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

CLO5	S	S	S	S	M
COURSE 5 – MCM2405					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 6 – MCM24P1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

MCM2301	ECONOMICS FOR DECISION MAKING	CATEGORY	L	T	P	CREDIT
		Theory	73	2		4

Preamble

To enable the students
- ➢ To offer expertise and knowledge on the application of economic theories and concepts to business decisions.
- ➢ To make the student understand the application of economic tools to demand forecasting and pricing methods
- ➢ To Understand the concepts of Macroeconomics

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of Managerial Economics for decision making	K2
CLO2	Discover an in-depth knowledge micro and macro economy in managerial decision making	K3
CLO3	Apply the concept of equilibrium to both microeconomics and macroeconomics.	K4
CLO4	Examine the micro and macroeconomic concepts and techniques for effective inputs for economic development	K5
CLO5	Evaluate the variety of techniques to solve business problems with competitive strategies at national level	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT-I (14 hrs)

Managerial Economics and Decision Science: Introduction –Nature of Managerial decision making – Types of Business Decision –Nature of the Firm - The Firm's Objectives: Profit Maximization – Value Maximization Model of the Firm – Nature of Profit. Innovations theory of profits: Risk and Uncertainty theory of profit – Social Responsibility of Business

UNIT-II (15 hrs)

Demand / Supply Analysis and Theory of Consumer's Choice: Cardinal Utility Analysis - Demand and Demand Function –Individual Demand – The Law of Demand – Market Demand Function – Individual Demand functions and Market Demand Function – Factors Determining Demand –Elasticity of Demand – Price Elasticity of demand – Determinants of price elasticity of demand – Cross Elasticity of Demand – Income Elasticity of Demand. Supply and its elasticity: Elasticity of supply – Factors determining elasticity of supply. Consumer's Behaviour : Ordinal

Utility Analysis - Indifference curve analysis of demand – Indifference curve Approach – Prosperities of Indifference curves.

UNIT-III (15hrs)

Theory of Production and Cost Analysis: Production Function – Law of Diminishing returns – Isoquants – General properties of Isoquants – Return to Scale (theory only) – Cost Analysis – concepts of cost – Theory of Cost – short-run Average and Marginal cost curves – Relationship between AC and MC - Long-run costs – Explanation of the U-shape of the Long-Run Average Cost Curve – Difference between LACC and SACC.

UNIT-IV (14 hrs)

Price and Output Decisions in Various Market Structures: Classification of Market structures – Meaning and determinants under Perfect Competition – Monopoly- Price discrimination – Degrees of price discrimination - Monopolistic Competition – Oligopoly. Pricing Practices and Strategies: Cost plus pricing – Price fixing according to cost plus pricing.

UNIT-V (15 hrs)

Macroeconomics for Management: Macroeconomics – Meaning - Major issues in macroeconomics – Role of Government in Macro economy.Macroeconomic aggregates and National Income: – Aggregate Consumption – Role of capital formation – Determinants of capital formation – National Income and National Product – National Income Aggregates – Measurement of National Income.Inflation: Meaning - Nature and Causes – Effects of Inflation – effects of inflation on long–run economic growth – Measures to control inflation.

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Ahuja, H.L.	Managerial Economics: Analysis of Managerial Decision Making	S. Chand and company limited	9/e, 2017

S.No.	Author Name	Book Name	Publisher	Year and edition
Reference Books				
2.	Geetika, Ghosh; Piyali, Choudhury and Purba, Roy	Managerial Economics	McGraw Hill Education	3/e; 2017

1. Dr.S.Geetha, Department of Commerce
2. Dr.R.S.Kanimozhi, Department of Commerce

MCM2302	CORPORATE ACCOUNTING	CATEGORY	L	T	P	CREDIT
		Theory	88	2	-	5

Preamble

To enable the students

➢ To develop the conceptual framework of corporate accounting
➢ To learn procedure relating to preparation of company final accounts
➢ To equip the students with accounting methods formatted for the Corporate
   Bodies from the time of their inception till their liquidation.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of corporate accounting	K2
CLO2	Develop the knowledge on various accounting aspects pertaining tovaluation of shares, mergers and acquisition, holding company accounts and banking and insurance accounting with latest developments in the accounting areas.	K3
CLO3	Analyze the various practical applications of corporate Accounting	K4
CLO4	Examine the legal procedures and accounting process of the companies	K5
CLO5	Apply the latest provisions for preparation of financial reports of variouscompanies	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium

UNITI (17hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares. Issue and Redemption of Debentures.

UNIT II (18 hrs)

Final Accounts of Companies (Schedule VI) - Preparation of Statement of Profit and Loss –

Balance Sheet – Managerial Remuneration. Profits Prior to Incorporation- Treatment of Profit or loss Prior to Incorporation – Methods, Steps involved in pre and post incorporation of profits.

UNIT III (17 hrs)

Accounting for Amalgamation and Absorption as per Accounting Standard 14 – External reconstruction [excluding inter company holdings - Internal reconstruction (theory only)

UNIT IV (18hrs)

Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding Company and its subsidiary company. Liquidation of Companies: Types of Liquidation – Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

UNIT V (18 hrs)

Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts - Types of insurance - Life Insurance - Revenue account, Profit and Loss account and Balance Sheet - General Insurance (Fire and Marine) - Revenue account, Profit and Loss account and Balance Sheet.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain &Narang	Advanced Accountancy II	Kalyani Publishers	18thedition, 2016
2.	Reddy & Murthy	Advanced Accounting	Margham publications	6th revised edition 2015,Reprint 2016

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai RSN &Bagavathi	Advanced Accountancy II	S.Chand	Revised Edition 2010

Course Designers:
1. Dr.B.ThulasiPriya, Department of Commerce
2. Dr.C.Gomathy,Department of Commerce

		CATEGORY	L	T	P	CREDIT
MCM2403	**SUPPLY CHAIN AND LOGISTICS MANAGEMENT**	Theory	73	2		4

Preamble

To enable the students
  ➢ To create in-depth knowledge about supply chain and logistics management
  ➢ To enlighten knowledge warehousing and transportation in supply chain.
  ➢ To Analyze the strategies adopted and to develop the logistics and supply chain.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To know about Process and functions of supply chain management and logistics system	K2

CLO2	To learn about Design and network in supply chain	K3
CLO3	Analyze the Role of Internet Technologies in logistics management.	K4
CLO4	Examine the Transportation network and sourcing in logistics Management	K5
CLO5	To Strengthen Integrative management and analytical Skills.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT – I (14 hrs)

Introduction to Logistic Management - Nature and Concepts- Evolution of the logistics concept Logistical Mission and Strategic issues- Logistic in India-Growing Importance of Logistics Management-logical Competitive Advantage-Strategic Logistics planning Process--operational objectives-Components of logistics management-functions of logistics management--integrated logistic system-Total cost Analysis.

UNIT – II (14 Hrs)

Introduction to Supply Chain Management -Definition - Objectives - Importance – Decision phases - Process view - Competitive and supply chain strategies - Achieving strategies fit -impellers of supply chain-Financial measures of performance-Framework - Facilities - Inventory - Transportation - Information - Sourcing -Pricing- Infrastructure-International Logistics

UNIT- III (15 Hrs)

Designing the Supply Chain Management - Designing the distribution network - Role of distribution - Factors influencing distribution - Design options - e – business and its impact - Distribution networks in practice - Networking design in the supply chain - Role of network - Factors affecting the networking design decisions.-Models for Facility Location and capacity Allocation.

UNIT- IV (15 Hrs)

Designing Global supply chain Networks-Drivers-The impact of Globalization on Supply chain Net works the offshoring Decision Total Cost-Risk Management in Global supply Chains-Evaluating Network Design Decisions using decision tree. Coordination in a supply chain: Lack of supply chain Co ordination and the bullwhip Effect- The effect on :Performance of lack of co ordination-Obstacles to Coordination in a supply chain.

UNIT- V (15 Hrs)

Information Technology in Supply chain – Role of IT in supply chain- Internal supply chain management- Supplier relationship management- Future of IT in supply chain- Risk Management in IT- Coordination in supply chain – Lack of Coordination- Effect on performance of Lack of Coordination- Obstacles in Coordination – Managerial levels to achieve Coordination.

Text Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	D K Agrawal	Macmillan Publishers India Limited	Re print 2009
2.	Supply Chain Management: Strategy, Planning and Operation	Sunil Chopra and Peter Meindl,Dharam Vir Kalra.	Pearson Education Pvt. Ltd, Noida	6th Edition,2015

Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	Christopher Martin	FT Publishing International, India	(2016) 5th Edition
2.	Supply Chain Management	Sahay, B.S	Macmillan Publishers India	2nd edition,2009

Course Designers

1. Dr.T.Ambika, Department of Commerce
2. Dr.A.Amudha, Department of Commerce

MCM2304	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

To enable the students

- To create in-depth knowledge about human resource management concepts and practices
- To enlighten knowledge in human resource recruitment and selection
  To Analyze the strategies required to select and develop manpower resources.

Prerequisite

- No Basic Knowledge required

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Understand the concepts of human resource management and its framework	**K2**
CLO2	Interpret the human resource framework and its role for business administration	**K3**

CLOs		
CLO3	Analyze the significant competency in development of human resource management	K4
CLO4	Evaluate the strategies to manage HRM related issues	K5
CLO5	Develop students to create a plan for the deployment and use of human resources.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M – Medium; L – Low

UNIT I (15 hrs)

Nature and Scope of Human Resource Management – Concept- Characteristics-Objectives - System approach to HRM- Importance and Functions of HRM- Scope - Competencies of Human Resource Manager – Role of Human Resource Manager. Strategic Human Resource Management-Concept – Role. Human Resource Planning – Concept – Objective-Need and Importance – ProcessLevels – Problems- Guidelines for effective human resource planning.

UNIT II (14 hrs)

Job Analysis and Job Design - Concept, Objectives – Uses – Process – techniques – Job description – Job specification – Role analysis - Concept of Job Design –Approaches – Methods – Recent Trends. Recruitment and Selection: Meaning – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India – Meaning of Selection – Introduction – Steps – Testing – Selection Interviewing - Competency Mapping.

UNIT III (15 hrs)

Placement and Induction-Concept of placement - Induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make Induction effective. Employee Training – Concept – Need –Importance- Types – Identifying Needs - Objective –Design – Methods –Evaluating training effectiveness - Retraining. Career Planning and Development – Meaning –Objective – Process – Counselling - Advantages – Limitations – Making career planning successful – Career Development. * Case Studies.

UNIT IV (15 hrs)

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360-degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India - types. Human Resource Accounting – Meaning – Objective –Methods of Valuation of Human Resource. * Case Studies

UNIT V (14 hrs)

Morale – Meaning – Importance – Factors Influencing- Impact. Job Satisfaction – Concept – Measurement – Job Satisfaction and Work behaviour – Determinants. Quality of work life – Concept –Measure –Dimension – Principles - Techniques. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management. HRM in virtual organisation – Concept – Distinction between Traditional and Virtual Organisation – Types – Technology – Issues.

* **Relevant Case Studies to be discussed**

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	15th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gary Dessler and Biju Varrkey	Human Resource Management	Prentice Hall Of India	16th Edition 2020
2.	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6th Edition 2018
3.	Rao V.S.P	Human Resource Management	Excel Books	2nd Edition 2020

Course Designers

1. Dr.S.Sujatha , Department of Commerce

2. Dr.T.Ambika, Department of Commerce

		CATEGORY	L	T	P	CREDIT
MCM2405	**e-COMMERCE AND INFORMATION TECHNOLOGY**	Theory	73	2		4

Preamble

To enable the students

> ➢ To enrich the students' knowledge in the effect of changing technology on traditional business models and strategy;

> ➢ To impart knowledge about E-Commerce basic concepts, working models' payment mechanisms and security issues in the Internet.

> ➢ To demonstrate an awareness of the m-commerce and Current trends in electronic world this plays vital role in modern business practice.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Describe the impact of E-commerce on business models and strategy	K2
CLO2	Analyze the electronic payment methods and usage of electronic delivery channels and to Examine the internet security aspects and e-business communication modes	K3
CLO3	Explain the key features of Internet, Intranets and Extra nets and explain how they relate to each other and summarize the e-commerce framework and its applications	K4
CLO4	Create the knowledge in m-commerce application and current trends in e-commerce	K5

| CLO5 | Develop problem-solving skills to address issues related to E-Commerce technology implementation and security | K6 |

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT I (14 hrs)

E-Commerce:-Introduction-Meaning-History-framework of e-commerce-e-commerce drivers-nature and scope-acceptance-e-business -categories of E-Commerce Applications-Global trading environment and adoption of e-commerce-comparison between traditional and electronic commerce-advantages and disadvantages of E-Commerce- Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-Business to business: Definition, characteristics and application of B2B–need—development -types-relationship of B2B e-commerce with other perspectives-impact and benefits-Difference between B2B and B2C - C2C,C2B and B2G: Definition, characteristics and application.

UNIT II (15 hrs)

Electronic data interchange: Introduction-paperless transactions-components of EDI – features of EDI-EDI standards-Data standards used in EDI-cost of EDI-Reasons for slow acceptability of EDI trading-EFT-combining EDI and EFT-Role of banks in EDI-E-Marketing-online marketing and its strategies. Business Application of E-commerce: -Introduction-trade cycle-supply chain- competitive advantage-e-procurement-e-commerce application in manufacturing-e-commerce application in wholesale-problems of traditional wholesale-e-commerce application in retail-e-commerce application in service sector.

UNIT-III (14 hrs)

E-Commerce Technology: - IT Infrastructure-characteristics-elements of IT infrastructure-internet-history-architecture-WWW-domain name- client-server-characteristics –types-TCP/IP – web server- HTTP and FTP- middleware- intranet –uses-advantages and disadvantages-extranet-VPN-types-advantages and disadvantages of VPN-Firewall-working of firewall-types of firewall-cryptography- methods-digital signature-digital envelope-digital certificates-certification authorities-types of digital certificates- social media marketing-tools-goals and objectives.

UNIT IV (15 hrs)

Electronic payment systems:- Problems with the traditional payment system-EPS- features-types-advantages-risk-payment gateway-issues of electronic payment technology-recommendations of the security of electronic payment systems-internet banking-growth-types-risk-security requirement of electronic payment system-secure socket layer- S-HTTP-SET-authentication techniques, processes and methodologies-biometrics-elements-kinds – technologies-characteristics-benefits-Security issues in e-commerce:-e-commerce security issues-risk involved in e-commerce-protecting the e-commerce system- common e-commerce security tools-client server network security-data and message security

UNIT V (15 hrs)

Mobile commerce:-application of mobile commerce –advantages of mobile commerce-security and payment methods-m-commerce security-m-commerce payment methods- mobile payment operations-standardization-Current trends in electronic world-electronic waste-problems-predictions-e-waste in India-e-surveillance-stages-e-governance-essence-modules-e-governance and its relevance to India-initiatives taken by government of India--cloud computing-advantages-

characteristics-model-service model of cloud computing-criteria-challenges.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Dr.U.S.Pandey and Er.Saurabhshukla	E-Commerce and mobile commerce technologies	S.Chand	2014, 2nd Edition

Books for Reference

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2009, 2nd Edition
2.	Joseph P.T	Electronic Commerce–A Managerial Perspective	Pearson Education,	2009, 2nd Edition
3.	Murthy CSV	E-Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	2010, 2nd Edition

Course Designers

1. Dr.S.Geetha, Department of Commerce
2. Dr.M.Rajarejeswari, Department of Commerce

MCM24P1	ADVANCED EXCEL PRACTICAL	CATEGORY	L	T	P	CREDIT
		Practical	-	3	57	2

Preamble

To enable the students

- ➢ To develop and apply recent skills in MS office Packages.
- ➢ To learn procedures to formulated statistical operations in Research
- ➢ To enrich knowledge in financial needs.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the skills of excel applications	K2
CLO2	Analyze the statistical and financial operations in research	K3
CLO3	Apply advanced functions and tools to assist in developing worksheets	K4
CLO4	Formulate and organize large amounts of complex data into information	K5
CLO5	Create additional data analysis to perform the financial modeling	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

Advance Excel:
- Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation
- Formatting, editing excel worksheet and copying the contents to different sheets
  Change font as bold, Arrange the alignment as center, Rename the sheet, Insert a new sheet, Move a sheet, Delete a sheet, Hide/unhide columns, Change column width, Usage of sorting option for the "Name" field, Usage of filter for the field "City" and "Salary", Wrap text and Shrink to fit,
- Diagram and graphs and Break-even chart
- Creating Pivot Table to analyses sales report
- Advance Filter with Multi Criteria
- Creation of trend line to estimate share price using the functions Graph and Trend setting
- Basic concepts related with user defined Macros by automating and recording Macros
- Working with Multiple Sheet Data to fetch and compare values by using Vlookup and other Lookup Functions
- Prepare a Data Table for a costing and pricing analysis Perform the What if analysis commands goal seeks and Scenario Manager

Creation of templates using financial models:
- Final Accounts
  Input: Trial Balance
  Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
  Expected Output: Statement of Profit and Loss and Balance Sheet.
- Ratio Analysis
  Input: Trail Balance
  Functions to be used: Scenarios
  Expected Output: Ratios with highlights (good or bad)
- Preparation of Income Statement
  Input: Receipts & Payments
  Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
  Expected Output: Income Statement
- Time Value of money
  Input: Cash Flows
  Functions to be used: FV, NPER, PMT, PV, TYPE,
  Expected Output: NPV, IRR, ROI
- Designing Capital Structure
  Input: Summarized Income Statement
  Functions to be used: Goal Seek
  Expected Output: EPS, EPS growth rate.
- Inventory Management
  Input: Inventory data

Functions to be used: Scenarios
Expected Output: EOQ, Max level, Min level, Graph.
- ➢ Cash flow Estimation
  Input: Cash flows
  Functions to be used: Auto correct
  Expected Output: Cash Budget
  Leverage
  Input: Various Cost
  Functions to be used: Goal Seek
  Expected Output: DOL, DFL and DCL; BEP graph.

Course Designers:
1. Dr.B.Thulasipriya, Department of Commerce
2. Dr.R.S.Kanimozhi, Department of Commerce

DEPARTMENT OF M.COM

CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS

MASTER OF COMMERCE
2024 – 2026 BATCH

SEMESTER II

DEPARTMENT OF M.COM
CHOICE BASED CREDIT SYSTEM &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF) &
SCHEME OF EXAMINATION
MASTER OF COMMERCE–2024-2026 BATCH

Sem	Part	Course. Code	Title of the Course	Instr.Hours	Contact Hours	Tutorial Hours	Duration of Examination	CA	ESE	Total	Credits
II/III	III	**MCM2306**	Banking and Insurance &	3	43	2	3	25	75	100	3
		MCM23CE/	Corporate Finance and Advanced Financial Accounting/	3	45	-	-	100	-	-	3
		MCM2310	Applied Cost Accounting	6	88	2	3	25	75	100	6
II	III	**MCM2407**	Marketing Management	5	73	2	3	25	75	100	4
II	III	**MCM2308**	Financial Management	6	88	2	3	25	75	100	4
II	III	**MCM2409**	Organizational Behavior	5	73	2	3	25	75	100	4
II	III	**MTH18A3**	**IDC :** Quantitative Techniques For Commerce	5	75	-	3	-	100	100	3
II	III	**MCM24P2**	Python for Accounting-Practical	3	45	-	3	25	75	100	2

*CA - Continuous Assessment   ESE – End Semester Examination

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 15 = 45 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: 2 x 3 = 6
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 3 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 3 =24

Total :45 Marks

CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: 3 x 2 = 6
- One question with a weightage of 5 Marks: 3 x 5 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):8x3=24

Total: 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 5 = 10
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5 = 25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 5 =40

Total :75 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 2 =10
- One question with a weightage of 5 Marks :5 x 5 =25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):5x8=40

Total: 75 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LRARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE7 – MCM2306					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE8 – MCM2307					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE9 – MCM2308					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

COURSE10 – MCM2309					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE11 – MCM23P2					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2306	BANKINGAND INSURANCE	THEORY	43	2	-	3

Preamble
To enable the students
- ➢ To disseminate knowledge about banking structure and negotiable instruments
- ➢ To acquaint the students with principles and types of insurance

Course Learning Outcomes
On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the banking structure, techniques of risk management, insurance plans and innovations in Fin Tech	K2
CLO2	Examine the functions of banking sector, laws relating to negotiable instruments, e-banking facilities, risk and Fin Tech applications	K3
CLO3	Elaborate the principles of banking, life insurance, risk management and Techniques of Fin Tech	K4
CLO4	Apply knowledge in the field of Banking and Insurance sector	K5
CLO5	Evaluate the effectiveness of Banking &Insurance services at par with Fin Tech	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT-I(8hrs)

Banking-Definition-Role and Functions of Banks-Structure of commercial Banks in India. Relationship between Banker and Customer. Recent Developments in Banking Industry.

UNIT-II (9hrs)

Laws relating to Negotiable Instrument-Endorsement: Bills of exchange and Promissory Notes-Rights and Liabilities of Parties to Negotiable Instrument. Electronic Clearing service (ECS), Electronic funds Transfer (EFT), Tele banking and Electronic Cheque-Credit Cards-Debit Cards-Smart Cards-Risks in E- Banking.

UNIT-III (8hrs)

       Concept of Risk-Classification of Risk-Meaning of Peril and Hazard-Types of Risk-Techniques of Risk Management and Control–Risk Identification-sources of Risk- Measurement-Guidelines of assessing Risk- Risk Management by Individuals and corporations. **UNIT-IV(9hrs)**

       Insurance: Functions-Principles.Nature of Insurance Contract-Types of Insurance contract-AssuranceVs. Insurance, Gambling vs. Insurance. Classification of Insurance-Life Insurance-Features-Advantages- Types of Life Insurance Plans

UNIT-V(9hrs)

       Fintech – Introduction – Areas of Fintech -Importance – Fintech Unicorns – Innovative ways of sending money. Digital Lending Innovation. to Business Banking & Corporate Banking- **Crowdfunding**– **Block chain**- Introduction – Components - Top Cryptocurrencies- Use cases for Block chain. **Insur tech** - Introduction –Interesting Insur tech ideas.

Text Book

	Author Name	**Book Name**	**Publisher**	**Year of Publication and Edition**
1.	Jyotsna Sethi, Nishwan Bhatia	Elements of Banking And Insurance	PHIL earning Private Ltd	2014 & seventh edition
2.	Agustin Rubini	Fintech in a Flash	Sim tac Ltd	2017 fifth edition

Reference Books

S. No.	**Author Name**	**Book Name**	**Publisher**	**Year of Publication and Edition**
1.	Alka Mittal	Principles of Insurance and Risk Management	SL Gupta S.Chand &Sons	2014 & 7th Edition
2.	Varshney P.N.	Banking Law& Practice	Sultan Chand &Sons	2018&13th Edition
3.	PeriasamyP	Principles and Practices of Insurance	Himalaya Publishing House	2019 & 12th Edition

Pedagogy

➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers:
1. Dr.B.Thulasipriya, Assistant Professor, Department of Commerce
2. Dr.C.Gomathy, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM23CE	COURSERA COURSE	Online	45	-	-	3

Corporate Finance and Advanced Financial Accounting	Introduction The Role Markets to of Finance: Financial	https://www.coursera.org/learn/introduction-to-finance-the-role-of-financial-markets	19 Hrs
	Corporate Essentials Finance	https://www.coursera.org/learn/corporate-finance-essentials#about	13 Hrs
	Financial Accounting: Advanced Topics	https://www.coursera.org/career-academy/programs/psgr-faculty-learning-program-1luew?collectionId=&productId=KinX8iwGEeaA3A6P4rV07Q&productType=course&showMiniModal=true	13 Hrs

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2310	APPLIED COST ACCOUNTING	THEORY	88	2		6

Preamble

- To understand the costing aspects on material and labour
- To enlighten about overhead and process costing methods
- To enrich about various methods relating to job, service, batch and contract costing

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the conceptual knowledge of Cost accounting	K2
CLO2	Analyse the operations of organizations through the application of Cost accounting techniques	K3
CLO3	Apply appropriate principles and concepts relevant to cost accounting for the preparation of Reports.	K4
CLO4	Evaluate various techniques of cost accounting for optimal managerial decisions	K5
CLO5	Develop the substantial knowledge of cost accounting practices for managerial decision making	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (18 hrs)

Introduction of Cost Accounting: meaning and definitions – *Difference between financial and cost accounting–Relationship with Management accounting*. Scope, objectives, advantages and limitations of cost accounting –significance of cost accounting–*Installation of costing system– Characteristics of ideal costing system–Methods of costing–Elements of costing–Cost concept– Cost classification – Cost Control- Preparation of cost sheet. Reconciliation of Cost and Financial accounts*

UNIT II(18hrs)

Material – meaning of material control – Techniques of material control - fixation of

maximum, minimum and reorder level–Economic order quantity–purchase control and procedure–storage of materials–issue of material–pricing of material issues and returns–material losses. Labour-classifications of labor–Labor Turnover–Time and motion study–Idle time–Overtime-Remuneration and incentives–Time wage system–Piece Rate system–Bonus.

UNIT III (18 hrs)

Overhead - Meaning and classifications of overheads – Classification according to function variability and elements–Steps in overhead accounting–Allocation and Apportionment- Absorption of overhead cost–Difference between cost allocation and apportionment and reapportionment–Predetermined overhead recovery rates-over absorption and under absorption– Meaning and causes–Accounting of under, over absorbed Overheads-Activity Based Costing.

UNIT IV (17 hrs)

Process Costing – process losses – Inter Process profits – Equivalent production –Joint products and Byproducts-Distinction between by-products, main products and joint Products-Cost Ledger Accounting–Integrated Accounts-Cost Audit*-Benefits of cost audit–Cost Audit Programme– Cost Auditor.

UNIT V (17 hrs)

Job Costing–Objectives–features–pre-requisites–advantages and disadvantages –Procedure of job order system–batch costing–contract costing –types of contract–cost plus contract–target costing. Service costing– transport, canteen, boiler house, powerhouse, hospital and hotel costing.
Note: Questions shall bedistributedbetweentheory20% andproblem80%.

Text Book

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	JainS.P.,Narangn K.L.	Cost Accounting	Kalyani Publishers	2018 & 5th Edition

	Reference Book			
S. No.	Author Name	Book Name	Publisher	Year of Publication and Edition
1	Iyengar	Cost Accounting	Sultan Chand &Co. New Delhi,	2010 &13th Edition
2	Maheshwari.S.N.	Cost Accounting	Sultan Chand & Co. New Delhi,	2015 & 4th Edition
3	R.S.N Pillai & Bhagavathi	Cost Accounting	S.Chand& Sons.	2010 & 11th Edition
4	Shukla M.C & GrewalT.S	Cost Accounting	S.Chand& Sons.	2009 & 5th Edition

1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
2. Dr.L.Nithya, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2407	MARKETING MANAGEMENT	THEORY	73	2		4

Preamble

➢ To have an insight into the importance and the role of marketing in business decision making.
➢ To enhance practical application on advertising media.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of marketing management	K2
CLO2	Apply the knowledge about marketing theories, principles and strategies	K3
CLO3	Analyse the marketing concepts in designing marketing strategy for business	K4
CLO4	Create innovative marketing practices for business	K5
CLO5	Illustrate the concepts of Market Logistics and Crafting the Brand Positioning	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT – I (15 hrs)

Understanding Marketing Management: Define Marketing – Importance – Scope- How Business and Marketing are changing – Company Orientation towards the Market place – Fundamental Marketing Concept. **Developing Marketing Strategies and plans:** Marketing and Customer Value –Corporate and Division Strategic Planning – Business Unit Strategic Planning – Product Planning: The nature and contents of Marketing Plan. **Connecting with Customers:** Building Customer value, Satisfaction and loyalty – Maximizing Customer Lifetime value – Cultivating Customer Relationships- Role of AI in improving decision-making, personalization, and customer targeting.

UNIT– II(15 Hrs)

Identifying Market Segments and Targets: Levels of Market Segmentation – Segmenting Consumer Markets–Bases for Segmenting Business Markets–Market Targeting. **Building Strong Brands:**Creating Brand Equity – Building Brand Equity – Measuring Brand Equity – Managing Brand Equity- Devising a Brand Strategy. AI-based sentiment analysis tools. **Crafting the Brand Positioning:** Positioning Strategy – Differentiation Strategies – Product Life- Cycle Marketing Strategies.

UNIT–III (15 Hrs)

Setting Product Strategy: Product Characteristics and Classifications – Differentiation –- Product and Brand Relationships – Packaging, Labeling, Warranties and Guarantees. **Designing and Managing Services:** The Nature of Services – Marketing Strategies for Service Firms – Managing Service Quality. Developing Pricing Strategies: Setting the price–Adapting the Price–Initiating and Responding to Price Changes.AI for market-based pricing predicting, decisions and responding to market fluctuations.

UNIT– IV (14 Hrs)

Communicating Value: - The Role of Marketing Communications–Developing Effective Communications –Marketing Communication Mix – Integrated Marketing Communications Process. Advertising, Sales Promotions and Public Relations.AI for optimizing distribution networks, and for creating connected retail experiences. **Direct Marketing and Personal Selling: Direct** Marketing–Interactive Marketing – Designing the Sales Force – Managing the Sales Force –Principles of Personal Selling.

UNIT–V(14 Hrs)

Delivering Value: Marketing Channels and Value Networks–The Role of Marketing Channels-Channel- Design Decisions – Channel-Management Decisions - Channel Integration and Systems – Conflict, Cooperation and Competition. **Managing Retailing, Wholesaling, and Logistics:** Retailing – Private Labels –Wholesaling – Market Logistics - AI-based market research for private label positioning.

*Relevant Case Studies to be discussed

Text Book

S.No	Author name	Book name	Publisher	Year of Publication and Edition
1.	Kotler, Philip; Kevin Lane Keller	Marketing Management	Pearson Education, New Delhi	2017 & 12th edition

S.No	Author name	Book name	Publisher	Year of Publication and Edition
1.	RamasamyV. S, Nama kumara S.,	Marketing Management: Global Perspective Indian Context	Macmillan and Education, New Delhi	2014 & 7th Edition
2.	Grewal Dhruv, Levy Michael	Marketing	McGraw Hill Education(India)	2017 & 13th Edition
.3.	Keith Blois	Marketing	Oxford University Press	Current Edition
4.	Gupta and Rajan Nair	Marketing Management	Sultan Chand and sons	2018 & 10th Edition
5.	Pillai and Bagavathi	Marketing Management	Sultan Chand and Sons	Reprint2013

Pedagogy

➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers:

1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
2. Dr.S.Sujatha, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2308	**FINANCIAL MANAGEMENT**	THEORY	88	2		4

Preamble

➢ To develop a thorough knowledge on the financial management technique in business decision making.
➢ To provide a conceptual frame work in the field of financial management.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the principles and approaches of business finance and the Determinants of dividend theories.	K2

CLO2	Analyze the concept and operational activity of the business for effective Utilization of funds	K3
CLO3	Apply the knowledge and skills on long term and short term financial Requirement	K4
CLO4	Develop the conceptual framework within which the key financial decisions Of the concerns can be analyzed.	K5
CLO5	Evaluate the Financial Risk and Stages involved in Project Management for Effective investments	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT – I (17Hrs)

Finance and Related Disciplines: Scope of Financial Management–Objectives of Financial Management – Organisation of Finance Function- Emerging role of finance managers in India – Time Value of Money. **Financial Planning:** Objectives–Principles of a SoundFinancialPlan–Formulating–Steps–Estimating Long term and Short term Financial needs – Fixed capital – Importance, Assessment, Management and Principles of Fixed capital – Working capital.

UNIT– II (18 Hrs)

Capital Structure – Introduction – capitalization, capital structure and financial structure - importance- Financial Break Even Point –Point of Indifference –Optimal Capital Structure –Risk Return Trade off – Theories of Capital Structure, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, Arbitrage process – Factors Determining Capital Structure. **Financial Leverage**–Measures-EBIT-EPS analysis – Operating leverage–Combined Leverage.

UNIT– III (18 Hrs)

Cost of Capital–Meaning–Significance-Classification of cost–Computation of cost of capital–Cost of debt, Preference, Equity and Weighted Average Cost of capital. **Capital Budgeting** – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

UNIT– IV (17 Hrs)

Dividend Policy: Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy–Theory of Relevance and Irrelevance–Bonus Issue–Right Issue.**Leasing:** Nature & Types of leasing – Advantages and disadvantages of leasing – Financial Evaluation of leasing.

UNIT–V(18Hrs)

Derivatives: Managing Financial Risk – Concepts – Forward Contracts – Futures/Future contracts – Options/Options contracts. Credit Risk Management – Introduction – Risks – Credit Risk Management. **Project Management:** Stages involved in Project Management–Planning-Report–Appraisal of Project– Implementation – Network Techniques (PERT & CPM).

Note:40% Theory &60%problems

Text Books

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Shashi K. Gupta **(Unit I,II,III,IV)**	Financial Management	Kalyani Publishers	2018 & 8th Edition
2.	Khan & Jain **(Unit V)**	Financial Management	Tata McGraw Hill.	2018 & 8thEdition

Reference Books

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Khan & Jain	Financial Management	Tata McGraw Hill.	2018 8thEdition
2.	Prasanna Chandra	Financial Management	Tata McGraw Hill.	2019 & 7th Edition
3.	Pandey I.M	Financial Management	Vikas Publishing House	2021 & 12th Edition
4.	Van Horne	Financial Management	Tata McGraw Hill..	2019 & 7th Edition

Pedagogy

➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers:

➢ Dr.B.Thulasipriya, Assistant Professor ,Department of Commerce

➢ Dr.M.Rajarajeswari, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2409	**ORGANISATIONAL BEHAVIOUR**	THEORY	73	2		4

Preamble

➢ To provide an insight in to the application of knowledge about human behaviour in an organization
➢ To enhance knowledge about group behaviour and team work

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Integrate the concept of organizational behavior, human behavior, Emotional intelligence ,interpersonal behavior and conflict management	K2
CLO2	Evaluate the influence of human behavior approach on personality, Perception ,motivation ,group dynamics and communication	K3
CLO3	Develop individual decision making, leadership, team work and Organizational culture	K4
CLO4	Impart the Knowledge about the role of organizational culture	K5
CLO5	Analyze the Group and Organization Level Conflict on organizational Behavior	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (15 hrs)

Nature of Organizational Behavior: Concept of Organizations - Concept of Organizational Behavior –Challenges. Background and Foundation of Organizational Behaviour: Scientific Management–Fayal's Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – lessons from Ashoka's dhamma - Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNITII(15hrs)

Nature of Human Behaviour: Concept of Behaviour – Individual Differences – Model of Man. Personality: Concept of Personality – Personality Measurement. Perception: Concept of Perception- Process. Learning: Concept – Learning Theories – Reinforcement – Organisational Behaviour Modification – Learning Organisation – Knowledge Management. Attitudes and Values: Explore Indian ethical values (dharma, seva, ahimsa) Attitudes – Attitudes Relevant for Organisational Behaviour – Attitude Change – Values.

UNIT III (15hrs)

Emotional Intelligence: Concept-Applying Emotional Intelligence in Organisation-Developing Emotional Intelligence - Managing Emotions. Motivation: Concept – Theories –Maslow's theory, Herberg's motivational theory-Vroom's expectancy theory, Equity

theory, Theory of X,Y and Z. Motivational Pattern in Indian Organizations. Individual Decision Making:Concept – Approaches – Creativity and Innovation- Rationality in Decision Making.

UNIT IV (14 hrs)

Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept–Formal Groups–Informal Group of Organization– Group Behaviour: Structure and process – Group Decision Making - Intergroup Behaviour. Work Teams: concept of team-team creation- task force. Leadership: Bhagavad Gita's leadership lessons. Concept–Leadership Theories–Leadership Styles– Leadership Styles in Indian Organizations - Leadership Development.

UNITV(14hrs)

Communication: Concept – Symbols – Network – Barriers – Making Communication effective – Communication Pattern in India. Conflict Management: Concept – Individual, Group and Organisation Level Conflict – Managing Conflict – Negotiation. Non-violent approaches from Gandhian philosophy. Organisational Culture: Concept – Creating and Maintaining Organisational Culture –Spirituality and Organisational Culture –Socio-cultural Features of India and their Impact.

* Relevant Case Studies to be discussed.

TextBook

S.No	Author Name	Book Title	Publisher Name	Year of Publication and Edition
1.	Prasad L M	Organisational Behaviour	Sultan Chand &Sons	2019 & 5thRevised Edition,

Reference Books

S.No	Author Name	Book Title	Publisher Name	Year of Publication and Edition
1.	Aswathappa	Organisational Behaviour	Himalaya Publisher	2017 & 12th Edition
2.	Robbins, Stephen P	Organisational Behaviour	Prentice Hall of India, N. Delhi	2016 & 16th Edition
3.	Luthans, Fred	Organisational Behaviour	Tata McGraw Hill	2017 & 12th Edition

Pedagogy
➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers:
1. Dr.G.Kavitha, Assistant Professor ,Department of Commerce
2. Dr.T.Ambika, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM24P2	PYTHON FOR ACCOUNTING - PRACTICAL	PRACTICAL	-	-	45	2

Preamble

- ➢ To develop the knowledge about the accounting software to suit business needs and industry requirements.
- ➢ Toanalysecustomizedfinancialreportsandmanagefinancialtransactionsefficiently.
- ➢ To explore and acquire skills in accounting standards, tax laws, and financial regulations by automating calculations

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques financial record keeping	K2
CLO2	Apply the features to track the transactions	K3
CLO3	Analyze to integrate with financial tools to stream line financial processes.	K4
CLO4	Evaluate how to optimize the system performance to handle data efficiently	K5
CLO5	Create a customized financial reports with accounting standards, tax laws, and financial regulations by automating calculations	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

List of Programmes

1. Write a Program to read data from data file and show Data File Handling related functions utility in python.

2. Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity.
   a. Fetching all the records from EMP table having salary more than70000.

   b. Deleting record(s) from table using DELETE
   c. Update Record(s) to the table using UPDATE

3. EMI chart for a loan in Python

18

4. Create a dashboard based on Excel data in Python.

5. Createasimplestockportfoliotrackerthatcalculatesthetotalvalueofaportfoliobasedonthe

number of shares and current stock prices.
6. Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.
7. Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.
8. Buildadatavisualizationtooltocreateinteractivefinancialchartsandplotsusinglibrariesli ke Matplotlib and Plotly.
9. Building an Automated Data Extraction Solution (from e-governance sites) with Python
10. Automate Tally process using Python.
11. To load a financial data set from a CSV file and view the first few rows of data
12. Calculatethe30-daymovingaverageofastock&39; closing price and using moving averages in technical analysis.

Pedagogy
➢ Demo in System, Hands-on training

CourseDesigners
1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
2. Dr.R.S.Kanimozhi, Associate Professor, Department of Commerce

Course Code	COURSE NAME					
MTH18A3	**QUANTITATIVETECHNIQUES FOR COMMERCE**	**CATEGORY**	**L**	**T**	**P**	**CREDIT**
		THEORY	75	-	-	3

Preamble
- To present the Basic concepts of Statistics.
- To introduce different methods for solving statistical method and operation research.
- To Enable the students to find the practical applications to the real world problems etc.

Course Learning Outcomes:
Up on the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CO1	Identify the source of quantifiable problems, recognize and solve. Understand and apply basic concepts and describe mathematical relations and functions.	K2
CO2	Apply the concepts of Quantitative Techniques to solve the problems.	K3
CO3	Determine the correct statistical method and optimization techniques to Analyze and evaluate the problems.	K4
CO4	Formulate and interpret the problems by available techniques.	K5
CO5	Evaluate problems by using statistical method and optimization techniques. Apply quantitative techniques to commercial problem and analyze the results.	K6

19

Mapping with Programme Learning Outcomes:

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5

CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong ; M-Medium ;L-Low

UNIT I (12 Hrs)

Quantitative approach to Management-Sets- events -Probability-additions and multiplication theories-conditional Probability-Mathematical expectation -Baye's theories.

UNIT II (15Hrs)

Binomial - Poisson and normal distribution (without derivations & proof - properties). Fitting of these distributions - Correlation - Rank correlation - Regression and regression lines on x and y.

UNIT III (15 Hrs)

Test of significance - Large sample test - small sample test - application of chi - Square test - 't' & 'F' distribution.

UNIT IV (15 Hrs)

Operation research: Origin-Meaning-Definition-Model-Phases-generallinearprogramming-graphical method - simplex method (slack) variable - Transportation problem - method of initial & optimum solutions.

UNIT V (14 Hrs)

Queuing theory: Problems from single server - finite and infinite population. Assignment and traveling salesman problems - Network analysis - critical path method - PERT.

Textbooks

S. No	Author	Title of the book	Publishers	Year of Publication and Edition
1.	ManMohan, P.K. Gupta, Kanti Swarup	Operations Research	Sultan Chand &Sons	2005
	Unit4: Chapter1section1.1 – 1.6,Chapter2section 2.1– 2.2 Chapter3section 3.1 – 3.5,Chapter4 section 4.1,4.3 Chapter10 section 10.1 – 10.10 (exclude 10.4)			
	Unit5 : Chapter20 section 20.1 – 20.8 ModelI&III Chapter11 section 11.1– 11.6(exclude 11.5) Chapter21 section 21.1– 21.7			
2.	S.P. Gupta	Statistical Methods	SultanChand& Sons	2004

Unit1:VolumeII:Chapter1-pgnos:753-803
Unit2:VolumeII:Chapter2-pgnos:809-824,826-835,836-879 Unit 3:
Volume II: Chapter: 3- pg nos:901-907,910-922
       VolumeII: Chapter:4-pgnos:954-969
       Volume II: Chapter:5-pgnos:1005-1038

Reference books

S. No	Author	Title of the book	Publishers	Year of Publication and Edition
1	J.KSharma	Quantitative Techniques in Management	Trinity Press	2014
2	KalavathyS	Operation research with C programs	Vikas Publishing House	2010
3	R.Veerachamy	Quantitative methods For Economists	New Age International Publishers	2010
4	AjaiGaur	Statistical methods for Practice and research	Sage Publications	2010
5	S.C.Gupta&V.K Kapoor	Fundamentals of Mathematical Statistics	Sultan Chand &Sons	2014

Course Designers

1. Mrs.J.RejulaMercy ,Assistant Professor , Department of Mathematics
2. Dr.S.Aiswarya, Assistant Professor, Department of Mathematics

DEPARTMENT OF M.COM

CHOICE BASED CREDIT SYSTEM &

**OUTCOME BASED EDUCATION
SYLLABUS**

MASTER OF COMMERCE- 2024–2026 BATCH

III SEMESTER

MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF) &
SCHEME OF EXAMINATION
MASTER OF COMMERCE 2024-2026 BATCH AND ONWARDS
SEMESTER III

Sem	Course Code	Title of the Course	Instruction hours/week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks CIA	ESE	Total	Credits
III	MCM2310	Applied Cost Accounting	6	88	2	3	25	75	100	6
III	MCM2311	Direct Taxation	6	88	2	3	25	75	100	5
III	MCM2312	*Business Environment and Ethics	4	58	2	3	25	75	100	3
III	MCM24S1	Research Methodology (Special Course)	4	60	-	3	-	100	100	3
III	MCM24E1/ MCM24E2/	Investment Management /Practical Auditing	5	73	2	3	25	75	100	4
III	MCM23P3	Statistical Package Practical	3	45	–	3	25	75	100	2
III	MNM22CS2	Cyber security II	2	30	-	-	100	-	-	Gr.
I-III	17MONL1	Online Course	-	-	-	-	-	-	-	-
III	MCM23COM	Comprehensive Examination	-	-	-	-	-	-	-	-

*Open Book Exam
CA – Continuous Assessment   ESE - End Semester Examination   Gr: Grade

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 15 = 45 Marks

One question from each unit with each question comprising of
- One question with a weightage of 2 Marks: 3 x 2 = 6
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 3 x 5 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 3 x 8 =24

Total :45 Marks

CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of
- One question with a weightage of 2 Marks: 3 x 2 = 6
- One question with a weightage of 5 Marks: 3 x 5 =15
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):3 x 8=24

Total: 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of
- One question with a weightage of 2 Marks :5 x 5 = 10
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5 = 25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 5 =40

Total :75 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of
- One question with a weightage of 2 Marks :5 x 2 =10
- One question with a weightage of 5 Marks :5 x 5 =25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):5x8=40

Total: 75 Marks

Cyber Security II
- Quiz 60 Marks
- Case Study:20 Marks
- Poster 20 Marks

Open Book Exam for II PG CIA Test Pattern:

4(4 out of 6)x15 Marks =60 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – MCM2310					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE – MCM2311					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE – MCM2312					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE – MCM24S1					
CLO1	M	S	S	M	L
CLO2	M	S	S	M	L
CLO3	M	S	S	M	L
CLO4	M	S	S	M	L
CLO5	M	S	S	M	L
COURSE – MCM24E1					
CLO1	M	S	S	M	L
CLO2	M	S	S	M	L
CLO3	M	S	S	M	L
CLO4	M	S	S	M	L
CLO5	M	S	S	M	L
COURSE – MCM24E2					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	S
CLO5	S	S	S	M	S
COURSE – MCM23P3					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2310	APPLIEDCOST ACCOUNTING	Theory	88	2		6

Preamble
- To understand the costing aspects on material and labour
- To enlighten about overhead and process costing methods
- To enrich about various methods relating to job, service, batch and contract costing

Course Learning Outcomes
On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the conceptual knowledge of Cost accounting	K2
CLO2	Analyse the operations of organizations through the application of Cost accounting techniques	K3
CLO3	Apply appropriate principles and concepts relevant to cost accounting for the preparation of Reports.	K4
CLO4	Evaluate various techniques of cost accounting for optimal managerial decisions	K5
CLO5	Develop the substantial knowledge of cost accounting practices for managerial decision making	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong;M-Medium;L-Low

UNIT I (18 hrs)
Introduction of Cost Accounting: meaning and definitions – ***Difference between financial and cost accounting – Relationship with Management accounting***. Scope, objectives, advantages and limitations of cost accounting - significance of cost accounting – ***Installation of costing system** – Characteristics of ideal costing system – Methods of costing – Elements of costing – Cost concept – Cost classification – Cost Control- Preparation of cost sheet. Reconciliation of Cost and Financial accounts*

UNIT II (18 hrs)
Material – meaning of material control – ***Techniques of material control** - **fixation of maximum, minimum and reorder level*** – Economic order quantity – purchase control and procedure

– storage of materials – issue of material – pricing of material issues and returns – material losses. Labour- classifications of labor – Labor Turnover – Time and motion study – Idle time – Over time - Remuneration and incentives – ***Time wage system – Piece Rate system – Bonus***.

UNIT III (18 hrs)

Overhead - Meaning and classifications of overheads – Classification according to function variability and elements – Steps in overhead accounting – Allocation and Apportionment - Absorptionof overhead cost – ***Difference between cost allocation and apportionment and reapportionment*** – Predetermined overhead recovery rates - over absorption and under absorption – Meaning and causes – Accounting of under, over absorbed overheads-***Activity BasedCosting***.

UNIT IV (17 hrs)

Process Costing – process losses – Inter Process profits – Equivalent production –***Joint products and By products*** - Distinction between by- products, main products and joint products -***Cost Ledger Accounting – Integrated accounts - Cost Audit*** - Benefits of cost audit – Cost Audit Programme – Cost Auditor.

UNIT V (17 hrs)

Job Costing** – **Objectives – features – pre-requisites – advantages and disadvantages
– procedure of job order system – batch costing – ***contract costing –types of contract*** – cost plus contract – target costing. Service costing – transport, canteen, boiler house, power house, hospital and hotel costing.
Note: Questions shall be distributed between theory 20% and problem 80%.

*Highlighted Content offered in Blended Mode (Link Provided)

TextBook

S.No	Author Name	Book Name	Publisher	Year and edition
1.	JainS.P., Narangn K.L.	Cost Accounting	Kalyani Publishers	2018 Edition

ReferenceBook				
S. No.	Author Name	Book Name	Publisher	Yearand edition
1	Iyengar	Cost Accounting	Sultan Chand &Co.,New Delhi,	2010,13th Edition
2	Maheshwari.S.N.	Cost Accounting	Sultan Chand &Co.,New Delhi,	2015,Fourth Edition
3	R.S.N Pillai &Bhagavathi	Cost Accounting	S.Chand & Sons.	2010,Eleventh Edition
4	Shukla M.C &GrewalT.S	Cost Accounting	S.Chand & Sons.	2009,Fifth Edition

Pedagogy

➢ Chalk and talk, Seminar, Group Discussion, Assignment, Power point presentation

Course Designers:

1. Dr.G.Kavitha,Department of Commerce
2. Dr.L.Nithya,Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Problem Solving	50
3	Experimental Learning	20

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2311	DIRECT TAXATION	Theory	88	2		5

Preamble

To enable the students
- To provide conceptual understanding with regard to the Direct Tax provisions
- To excel in tax calculations on incomes of the individuals
- To understand assessment of individuals under Income Tax Act.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concept and provisions of incomes	K2
CLO2	Apply the provisions of the Income Tax of individuals Computation of Incomes	K3
CLO3	Analyze the total income of individual for the purpose of Taxation	K4
CLO4	Compute the taxable income of individuals under different heads of income	K5
CLO5	Evaluate the tax on total income for Submission of Income Tax Return under the Income TaxAct,1961	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5

CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong;M-Medium;L-Low

UNIT-I (20hrs)

Income Tax Act – Definitions. - *Scope of Total Income– Tax Rates. **Exempted Incomes – Incomes which do not form part of Total Income*** - Residential Status–. Salary: Introduction – Meaning – Basis of charge – Forms of Salary – Allowance – Perquisites – Permissible deductions under section16- **Profit in lieu of salary*-**Computation of Income from salaries.
.

UNIT-II (18 hrs)

Income from House property – **Determination of Annual value*** – Deductions out of annual value- Computation of Income from House Property. Profits and Gains of Business or Profession: Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual-**Expenses Expressly Allowed-Expenses Expressly Disallowed*.**

UNIT-III(17hrs)

Income from Capital Gains – Computation of Capital Gains - **Income from Other Sources*** Computation of Income from Other Sources.

UNIT-IV(17hrs)

Aggregation of income* - Set off and Carry forward of losses –Deductions - Computation of Total Income- Assessment of Individuals.

UNIT-V(16 hrs) Theory Only

Procedure for Assessment*. Collection of Tax - Recovery of tax and refund- Penalties and prosecution- **E-Filing*-**Modes of E-Filling-Process.

Note: Question paper shall contain problem - oriented questions 60 % and theory 40 %.

Text Book				
S.No	Author Name	Book Name	Publisher	Yearand edition
1.	Gaurand Narang	Incometax Law and Practice	Kalyani Publishers, New Delhi	Current edition

Reference Book				
S.No	Author Name	Book Name	Publisher	Yearand edition

1	Dinkar Pagare	Income Tax Law and Practice	SultanChand& Sons	Current edition
2	Mehrothra	Income Tax Law And Practice	Sultan Chand & Sons	Current edition
3.	K.Rajavelu	Income Tax Law And Practice	Sri Venkateswara EducationalPublication	Current edition
4.	Vinod K.Singhania	Direct Tax Law and Practice	TaxMannPublication Pvt Ltd.	Current edition

Pedagogy

> ➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

Course Designers:

1. Dr.B.Thulasi Priya. Department of Commerce
2. Dr. T.Ambika , Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Problem Solving	50
3	Experimental Learning	20

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2312	BUSINESS ENVIRONMENT AND ETHICS	Theory	58	2	-	3

Preamble

To enable the students

- To examine the impact of environmental changes in business.
- To provide knowledge of the policies and legal provisions of the Government with respect t to the business environment in India.
- To provide an insight into the ethical aspects in all areas of business

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the components and changes of business environment and ethics	K2

CLO2	Comprehend the business environment and its various dimensions	K3
CLO3	Interpret the concepts of business environment and ethics	K4

CLO4	Analyze the business environment and ethical concepts				K5
CLO5	Evaluate business environment factors and business ethics with the current scenario				K6

Mappingwith programme Learningoutcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT -I (12 Hrs)

Theoretical Framework of Business Environment **-** Concept, Significance & Nature of Business Environment – Types of Business Environment- Elements of Environment- ***Environmental Analysis**: -** techniques & approaches of environmental analysis. ***Economic Environment**: Economic Systems-Meaning, characteristics, functions and types of economics system. ***Economic Planning-Concept, scope, significance**, **Economic planning in India. Economic policies- Industrial, Fiscal, Monetary. NITI Aayog: functions**. Foreign trade policy.

UNIT - II (12 Hrs)

***Financial Environment of Business**: Indian Money Market- Financial Market Structure-Growth of Capital Markets-Money and Capital Markets-Industrial Finance-Industrial Financial Institutions. ***Labour Environment**: Labour Legislation in India- ***Labour Welfare and Social security**-Industrial Relations- ***Trade Unions-Worker's participation in management**. # Case Studies

UNIT -III (11 Hrs)

Social and cultural Environment**: Concept and nature of culture-elements-cultural heritage-Cultural Adaptation-Cultural Transmission-Cultural conformity-cultural traits-Social Attitudes-Business and society-Changing Concept of business –Objectives of business**-**Social responsibility of business-social audit-Consumer rights –Consumerism and business -Corporate Governance-Political Environment. *CSR as per Companies Act 2013**. # Case Studies

UNIT-IV (12 Hrs)

***Introduction to Business Ethics – Meaning, Definition, Objectives, Sources, Types of ethics– Business ethics– Need, Importance, Nature, Scope and Objectives** –Factors influencing Business Ethics-Business and ethical responsibility- Managing ethics. ***Ethics and the**

Organization: The employee obligations to the firm-Firms duties to the employee*.

UNIT V (11 Hrs)

Ethics in HRM: Privacy issues – Psychological expectancy model – Restructuring and Layoffs –

wages empowerment of the weakest and uniquest – ***Advancement of women in the workforce**-Human Quality Development – ***Sexual harassments and Conflicts of Interest – Discrimination,Whistle Blowing, Trade Secrets, Ethics at work place***.

Relevant Case Studies to be discussed.

TextBooks

S.No	Author Name	Book Name	Publisher	Year& edition
1.	Francis Cherunilam,	Business Environment	Himalaya Publishing House	29tth Edition,2021
2.	C S V Murthy	Business Ethics,Text and Cases	Himalaya Publishing House, Second Edition	2014

Reference Books

	Author Name	Book Name	Publisher	Year& edition
1.	Gupta.C.B	Business Environment	Sultan Chand & Co.,New Delhi,	2011
2.	Awasthappa, K.	Essentials of Business environment	Himalaya Publishing House	13th Edition, 2016
3.	Adhikary,M.	Economic Environmentof Business	SulthanChand& Co.,New delhi,	5th Edition, 2010

Pedagogy

➢ Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers

1. Dr. M. Raja Rajeswari, Department of Commerce
2. Dr .L. Nithya, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem based Learning	10
3	Experiential Learning,	40

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM24S1	RESEARCH METHODOLOGY	SPECIAL COURSE	60	--	--	3

Preamble

 ➤ To equip students with underlying principles of quantitative and qualitative research.
 ➤ To acquaint about the fundamentals of research methods and statistical techniques
 ➤ To enable the students to under take social science projects with ethics.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamentals of research and its theoretical Framework	K2
CLO2	Analyze the variables, construct scaling questions and adopt the sampling techniques	K3
CLO3	Apply the statistical tools for research work	K4
CLO4	Prepare the research report by following the ethics and values in the research work	K5
CLO5	Conduct experiments, devise appropriate measurements, analyse interpret data to form conclusion	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	M	L
CLO2	M	S	S	M	L
CLO3	M	S	S	M	L
CLO4	M	S	S	M	L
CLO5	M	S	S	M	L

S-Strong; M-Medium; L-Low

UNIT I (12Hrs)

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

UNIT II (12Hrs)

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

UNIT III (12Hrs)

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation **-** AI- Enhanced Questionnaire Data Analysis - AI for Real-Time Observational Data Collection Secondary Data: Meaning and sources **-** AI in Secondary Data Mining and Knowledge Extraction

UNIT IV (12Hrs)

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

UNIT V (12Hrs)

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – AI for Identifying and Correcting Errors in Research Reports - Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Using AI to Detect Plagiarism in Research Reports - Funding agencies for business research.

Text Book				

S. No	Author Name	Book Name	Publisher	Year and edition
1.	UmaSekaranand Roger Bougie	Research Methodsfor Business	Wiley	6thEdition, 2016.

S.NO	Author Name	Book Name	Publisher	Yearand edition
2.	Naval Bpai	Business Research Methods	Pearson India EducationServices PLtd, Uttar Pradesh.	Sixth Impression 2020

Reference

S.NO	Author Name	Book Name	Publisher	Yearand edition
1.	Dr.Priti R.Majhi &Dr.Prafull . Khatua	Research Methodology (Concepts, Methods, Techniques and SPSS) (Text and Cases)	Himalaya Publishing House,Mumbai	Edition–2016 Reprint-2018
2.	C.R. Kothari & Gaurav Garg	Research Methodology – Methods and Techniques	New Age International Publishers, New Delhi	Fourth Edition–2019 Reprint-2021

Pedagogy
Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Course Designers:
1. Dr.D.Vijayalakshmi, Department of Commerce
2. Dr.C.Gomathy Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem based Learning	10
3	Experimental Learning	40

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM24E1	INVESTMENT MANAGEMENT	Theory	73	2		4

Preamble

To enable the students
- To provide an overview of the investment alternatives available in the market

- To develop knowledge about the risk and return analysis
- To enlighten knowledge about portfolio analysis and management

Course Out comes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the various types of financial securities available in the stock market	K2
CLO2	Analyze the performance with the level of risk and return in investments	K3
CLO3	Apply the approaches to security analysis and its Valuation	K4
CLO4	Synthesize the various financial securities forbetter portfolio management	K5
CLO5	Evaluate skillfully the selection of portfolio using different models and the possibilities for revision of the portfolios	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	M	L
CLO2	M	S	S	M	L
CLO3	M	S	S	M	L
CLO4	M	S	S	M	L
CLO5	M	S	S	M	L

S-Strong; M-Medium; L-Low

UNIT I (15hrs)

Investment: Meaning– Introduction- **Real & Financial Assets– Importance-factors favorable f o r Investment- Features-Investment Process.** Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management. *Financial In s t i t u t i o n s a n d Markets: Structure of the Financial Markets- Importance of Stock Market. New Issue Market and Stock Exchange Board of India: Role of new issue market- Procedure for Floating New issue–Development. Listing of Securities– SEBI: Guidelines– Objectives- Investors protection– Investors grievance.*

UNIT II (14hrs)

Risk: Background- Systematic and Unsystematic Risk – Quantitative Analysis of Risk- Investor's attitude towards risk and return. Returns: Measurements of Returns. ***Investment Alternatives: Investor Classification.** Bond: Introduction – Reasons for issuing Bonds – Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified

Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III (15hrs)

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

UNIT IV (15hrs)

Portfolio analysis: Traditional vs. Modern portfolio analysis-Rationale of diversification of investments - Markowitz theory-Sharpe's model. Portfolio selection: Introduction –Importance of Beta- Capital Market Theory (CAPM) – Limitations- Validity. Portfolio revision: Techniques of portfolio revision: Formula plans –Rules for formula plans- Constant rupee value plan - Constant ratio plan-Variable ratio plan-Modifications of formula plans-Rupee cost average.

UNIT V (14hrs)

Performance measurements of Managed Portfolios: **Mutual fund: Structure- Features-classification–Returns**. **SEBI and Mutual Fund Regulations**-Management performance evaluation- Sharpes index, Treynors index, Jensen Index-Mutual fund Performance. Internal

Diversification: Patterns- Factors- Behaviour Finance. **AI Applications in Investment:** Portfolio optimization using AI-Predictive analytics for stock price and returns-Risk management using AI tools.

Self Study

Note: Question Paper shall contain 100% Theroy

TextBook

S.No.	Author Name	Book Name	Publisher	Year and Edition
1.	Preethi Singh	Investment Management	Himalaya Publishing House	18th Edition,2013

Reference Books

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	BhallaV.K.,	Portfolio Analysis and Management	S. Chand & co. ltd	19th Revised Edition,2014
2.	Punithavathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing house	2nd Edition,2009

Pedagogy

➤ Power point Presentation, Seminar, Quiz, Assignment, Group Discussion

Course Designers:

1. Dr.B.Thulasi Priya, Department of Commerce
2. 2.Dr.R.S.Kanimozhi, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem based Learning	10
3	Experimental Learning	40

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM24E2	PRACTICAL AUDITING	Theory	73	2		4

Preamble

To enable the students

- ➢ To verify the accounting and financial records with a view to determining their accuracy and reliability.
- ➢ To develop the knowledge in auditing procedures.
- ➢ To Enrich the knowledge about audit planning and execution.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence	K2
CO2	Illustrate the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills.	K3
CO3	Analyze the knowledge and understanding the methods of Audit in Specialized areas like impersonal ledgers, Company Audits	K4
CO4	Evaluate the Qualification, Appointment, powers, duties and removal of auditors.	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT-I (14 hrs)

Auditing Concepts: Nature and limitations of Auditing, Difference between Book-

keeping, Accountancy and Auditing-Auditing and Investigation-Objects of an Auditing-Position of Auditor in regard to Errors and Frauds affecting financial statements- Qualities of an Auditor- Scope, Advantage and Limitations of Auditing –Basic Principles Governing an Audit-Classification of Audits: Statutory audit-Government audit-Commercial Audit-Internal Audit-Independent Audit- Continues audit-Periodical audit-Standard audit-Audit in dept.- Auditing and Assurance standards.

UNIT-II (14 hrs)

Audit engagement planning and organization: Audit Engagement –Audit Planning-Audit Programme-Types of Audit programme-Modification of audit programme, Merits and demerits, -Audit files-Types of Audit files-Audit note book-Working Papers-Types of working papers- Purpose of working papers-Forms and content, Ownership of working papers, Procedure of audit.

UNIT-III (16hrs)

Audit evidence –Assertions to be evidenced-Identifications of assertions-Evaluation of material assertions-Types of evidence. Audit Procedures: Nature, Extent and Timing of Audit Procedures- Nature of Certain Audit Procedures- Analytical Procedure. Audit Techniques-Types of Audit techniques. Internal Check: Objectives, principles, internal check as regards cash receipts, and payments. Internal audit: Internal control-objectives of internal control, characteristics, Evaluation of internal control for external audit, Methods of evaluation of internal control system. Sales, Purchases, Stores. Concept of Internal audit.

UNIT-IV (15hrs)

Audit of impersonal ledger: Vouching Procedure-Unpaid expenditure-Un earned income-Distinctions between Capital and Revenue Expenditure-Outstanding assets. Income accrued though not received-Verification and Valuation of Assets and Liabilities- Verification of assets,

verification of liabilities-Valuation of Assets and liabilities (excluding valuation of individual assets and liabilities)

UNIT-V (14hrs)

Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Liabilities of an Auditor. Types of Audit: Branch audit, Joint audit, Cost Audit, Tax Audit, Social Audit, Special audit, Audit Report – Importance of Auditors report-content of the audit report, Form of the audit report.

TextBook

S. No.	Book Name	Author Name	Publisher	Year and Edition
1	Practical Auditing	B.N.Tandon, S.Sudharsanam	S.Chand& Co Ltd	Revised Edition 2019

Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Principles of Auditing	Dinkar Pagare	S.Chand& Co Ltd	11th Edition, 2014

| 2. | Practical Auditing | Ravinder Kumar, Virendar Sharma | Prentice Hall of India | Revised Edition, Reprint 2010 |
| 3. | Auditing | Pradeep Kumar | Kalyani | Revised Edition |

Mapping with Programme Learning Outcomes

Pedagogy
> ➤ Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Interactive Presentation

Course Designers
1. Dr.B.Thulasipriya,Department of Commerce
2. Dr.T.Ambika, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem based Learning	10
3	Experimental Learning	40

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM23P3	PRACTICAL III-STATISTICAL PACKAGE	Practical	--	--	45	2

Preamble

To enable the students
> ➤ To train the students in research-based applications.
> ➤ To enable students to undertake research analysis.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Design data collection, sampling methods and formulate tools for analysis	K2
CLO2	Analyse the validity and reliability of data collection tools	K3
CLO3	Construct reports using parametric and non-parametric tests	K4
CLO4	Evaluate the techniques for exploring and summarizing data, as well as for investigating and testing relationships	K5
CLO5	Construct end results for the preparation of the reports	K6

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

1. Levels of measurement of scales
   a. Nominal level
   b. Ordinal level
   c. Scale level
2. Entering variables and data and validating data
   a. Entering variables and assigning attributes
   b. Entering data for each variables
   c. Validating data
3. Working with data and variables
   d. Computing new variables
   e. Recoding scale data into string variables
   f. Inserting new variables and cases into existing database
4. Creating basic graphs and charts
5. Missing values and Reliability analysis
6. Basic descriptive statistics and multiple response
   g. Measures of central tendency (Mean, Median and Mode)
   h. Measures of Dispersion (Mean, sum,
      Std. Deviation, Minimum, Maximum,
      Variance, Range, S.E mean)
   i. Multiple response
7. Chi-square Goodness of Fit and Chi-square Test of Independence
8. One-sample, independent sample and paired sample t-test
9. One-way ANOVA and Post Hoc test,

Two-way ANOVA & MANOVA

10. Non-Parametrictests
    j. Kruskal-WallisTest
    k. Mann– WhitneyUTest
    l. Friedman RankTest

11. Pearsons's Correlation and Spearman's Correlation
12. Single and Multiple linear Regression analysis

13. Factor Analysis
14. Cluster analysis
15. Calculation of McNemar'sTest
16. Calculation of Kendall's Coefficient of Concordance

Pedagogy

➢ Demo in System, Hands-on training.

Course Designers:

1. Dr.T.Ambika, Department of Commerce.
2. Dr.R.S.Kanimozhi , Department of Commerce