



**MOTHER TERESA WOMEN'S  
UNIVERSITY KODAIKANAL - 624101**



**DEPARTMENT OF COMMERCE**

**M.Com.**

**Curriculum Framework, Syllabus, and Regulations**

**(Based on TANSCHS Syllabus under Choice Based  
Credit System - CBCS)**



**(For the candidates to be admitted from the Academic Year 2023-24)**

**PROGRAMME NAME: M.COM (Choice Based Credit System)****1. About the Programme :**

The Two-year Programme in Commerce is intended for students who have completed the first degree Programme at University level, to get specialized knowledge in the areas of commerce and accountancy. The Programme is based on Choice Based Credit System that offers a wide range of Courses for keeping the students abreast with current knowledge in the field and shaping them as holistic personalities. The core and allied courses of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skills in application of computers in business for befitting the learners in better job positions.

**2. Programme Educational Objectives (PEOs)**

**On completion of M.Com. Degree Programme, the students will be able to**

**PEO-1:** become well versed and competent in the core concepts of the Programme.

**PEO-2:** be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a dynamic environment on the Global map.

**PEO-3:** become successful entrepreneurs and finance professionals in the field of **Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.**

**PEO-4:** contribute to the creation, transmission and application of knowledge in the field of Commerce and other related fields adapting to a rapidly changing environment through lifelong learning.

**PEO-5:** become professional with integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels

**3. Eligibility:**

A candidate who has passed any one of the following degree Programmes of this University or any other University accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com Programme:

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com.(Corporate Secretary ship), BCS, B.A. (Corporate Secretary ship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

**4. General Guidelines for PG Programme**

- i. **Duration:** The programme shall extend through a period of 4 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. **Medium of Instruction:** English
- iii. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination.

- **Evaluation Pattern**

Evaluation Pattern	Theory		Practical	
	Min	Max	Min	Max
Internal	13	25	13	25
External	38	75	38	75
<b>TOTAL</b>		<b>100</b>		<b>100</b>

- **Internal (Theory):** Test (15) + Assignment (5) + Seminar/Quiz(5) = 25
- **External Theory:** 75

- **Question Paper Pattern for External examination for all course papers.**

**Max. Marks: 75****Time: 3 Hrs.**

S.No.	Part	Type	Marks
1	A	<b>10*1 Marks=10</b> Multiple Choice Questions (MCQs): 2 questions from each Unit	<b>10</b>
2	B	<b>5*4=20</b> Two questions from each Unit with Internal Choice (either / or)	<b>20</b>
3	C	<b>3*15=45</b> Open Choice: Any three questions out of 5 : one question from each unit	<b>45</b>
Total Marks			<b>75</b>

\* **Minimum credits required to pass: 91**

METHODS OF ASSESSMENT	
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions requires students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the text book.</li> </ul>

<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>The questions go beyond simple recall and require students to combine data together</li> </ul>
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>Students have to solve problems by using / applying a concept learned in the classroom.</li> <li>Students must use their knowledge to determine a exact response.</li> </ul>
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>Analyzing the question is one that asks the students to break down something into its component parts.</li> <li>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem – solving.</li> <li>Evaluation questions do not have single right answers.</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>Developing original ideas and problem solving skills</li> </ul>

### PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
<b>PSO1</b>	3	3	3	3	3
<b>PSO2</b>	3	3	3	3	3
<b>PSO3</b>	3	3	3	3	3
<b>PSO4</b>	3	3	3	3	3
<b>PSO5</b>	3	3	3	3	3

#### Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

**1 – Low**

**2 – Medium**

**3 – High**

**0 – No Correlation**

- Project Report**

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 75 typed pages in Times New Roman font with 1.5 line space.

- **Project Evaluation**

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

### **5. Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)**

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

### **6. Attendance**

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

### **7. Maternity Leave**

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

### **8. Any Other Information**

In addition to the above mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

## 9. Programme Outcomes (POs)

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

**On completion of the Programme the students will be able to**

**PO1: Problem Solving Skill:**

Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.

**PO2: Decision Making Skill:**

Foster analytical and critical thinking abilities for data-based decision-making.

**PO3: Ethical Value:**

Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

**PO4: Communication Skill**

Ability to develop communication, managerial and interpersonal skills.

**PO5: Individual and Team Leadership Skill**

Capability to lead themselves and the team to achieve organizational goals.

**PO6: Employability Skill**

Inculcate contemporary business practices to enhance employability skills in the competitive environment.

**PO7: Entrepreneurial Skill**

Equip with skills and competencies to become an entrepreneur.

**PO8: Contribution to Society**

Succeed in career endeavors and contribute significantly to society.

**PO 9 Multicultural competence**

Possess knowledge of the values and beliefs of multiple cultures and a global perspective.

**PO 10: Moral and ethical awareness/reasoning**

Ability to embrace moral/ethical values in conducting one's life.

**10. Programme Specific Outcomes(PSOs)****PSOs:**

**On completion of the Programme , the students will have opportunities for**

**PSO1 – Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

**PSO 2 – Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

**PSO3 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

**PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

**PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

**M.Com Programme Structure from the Academic Year 2023-2024 onwards**

Sl.No.	Course Code	Course Title	Credits	Hours			Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				L	T	P			
	Semester I								
1	P23COT11	Core I - Business Finance	5	7			25	75	100
2	P23COT12	Core II - Marketing Management	5	7			25	75	100
3	P23COT13	Core III - Banking and Insurance	4	6			25	75	100
4	P23COE1A / P23COE1B	Elective I: A-Security Analysis and Portfolio Management / IB -Operations Research	3	5			25	75	100
5	P23WSG11	Generic Course - Women Empowerment	3	5			25	75	100
		Total	20	30			-	-	500
Semester II									
6	P23COT24	Core IV - Strategic Cost Management	5	6			25	75	100
7	P23COT25	Core V - Corporate Accounting	5	6			25	75	100
8	P23COT26	Core VI - Setting up of business entities	4	6			25	75	100
9	P23COE2A / P23COE2B	Elective II A-Business ethics and Corporate	3	4			25	75	100



		sustainability / II B- Audit and Due Diligence							
10	P23CSG22	Generic Course - Cyber Security	3	4			25	75	100
11	P23CON21	NME - Skill Enhancement	2	4			25	75	100
		<b>Total</b>	<b>22</b>	<b>30</b>			<b>-</b>	<b>-</b>	<b>600</b>

**M.Com General****First Year****Core – I****Semester I****BUSINESS FINANCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COT11</b>	<b>BUSINESS FINANCE</b>		7	-	-	5	7	25	75	100

**Learning Objectives**

1	To outline the fundamentals concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the other sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

**COURSE UNITS****UNIT I****(18 hrs)****Introduction to Business Finance and Time vale of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Compounding done more than once – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

**UNIT II****(18 hrs)****Risk Management**

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

**UNIT III****(18 hrs)**

**Startup Financing and Leasing**

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

**UNIT IV****(18 hrs)****Cash, Receivable and Inventory Management**

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

**UNIT V****(18 hrs)****Multi National Capital Budgeting**

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

**Question pattern: Theory 40%; Problems: 60%**

**Course outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

**Books for study:**

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. V. K. Bhalla, (2014), "International Financial Management", 1<sup>st</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

**Books for reference:**

1. I. M. Pandey, (2021), "Financial Management", 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida, Uttar Pradesh.
2. P. V. Kulkarni & B. G. Satyaprasad, (2022), "Financial Management", 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. R. P. Rustagi, (2022), "Financial Management, Theory, Concept, Problems", 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, N. Ramani & Others, (2017), "Financial Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web references:**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

**High – 3****Medium – 2****Low – 1**

**M.Com (General)****First Year****Core – II****Semester I****MARKETING MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COT12	MARKETING MANAGEMENT		7	-	-	5	7	25	75	100

**Learning Objectives**

1	To understand the trends in Marketing Management
2	To make aware of regulations of foreign trade practices in the era of globalization
3	To know the elements of Marketing Management
4	To assess of buying behavior and consumer behavior
5	The student will understand the overview of Marketing Management

**COURSE UNITS****UNIT I****(18 hrs)****Introduction to Marketing Management**

Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

**UNIT II****(18 hrs)****Consumer Behaviour**

Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

**UNIT III****(18 hrs)****Promotion**

Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

**UNIT IV (18 hrs)**

**Marketing organization and control**

Marketing organization and control – Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

**UNIT V (18 hrs)**

**Customer satisfaction**

Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

**Course Outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the marketing concepts	K2
CO 2	Identify the strategies adopted for buyer's behaviour	K4
CO 3	Analyse the tools for promotion, sales promotion and Advertising	K4
CO 4	Assess the marketing organization and control	K2
CO 5	Assess Customer Satisfaction, Benchmarking and Quality Management	K4

**Books for study:**

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand & Co, 2010.
2. Seema Gupta,(2022) “Digital Marketing” 3<sup>rd</sup> Edition, Noida.
3. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

**Books for reference:**

1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
2. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

**Web references:**

1. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
2. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3
<b>CO5</b>	3	3	1	3	3	2	3	3	2
	<b>High – 3</b>			<b>Medium – 2</b>			<b>Low – 1</b>		

**M.Com (General)****First Year****Core – III****Semester I****BANKING AND INSURANCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COT13</b>	<b>BANKING AND INSURANCE</b>		6	-	-	4	6	25	75	100

**Learning Objectives**

1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

**COURSE UNITS****UNIT I****(18 hrs)****Introduction to Banking**

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

**UNIT II****(18 hrs)****Contemporary Developments in Banking**

Distributed Ledger Technology –Blockchain: Meaning - Structure of Blockchain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking -



Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI.  
Cloud banking - Meaning - Benefits in switching to Cloud Banking.

**UNIT III****(18 hrs)****Indian Insurance Market**

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

**UNIT IV****(18 hrs)****Customer Services in Insurance**

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

**UNIT V****(18 hrs)****Risk Management**

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

**Course Outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

**Books for study:**

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

**Books for reference:**

1. KPM Sundharam& P. N. Varshney, (2020), “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gordon &Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. P. K. Gupta (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Chishti, S., &Barberis, J. (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**Web references:**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	2	1	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	2	2	1	2	2	2	2	3	2
<b>CO4</b>	3	2	2	1	2	2	2	3	2
<b>CO5</b>	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

**M.Com General****First Year****Elective - II A****Semester I****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COE1A</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		5	-	-	3	5	25	75	100

**LEARNING OBJECTIVES**

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

**COURSE UNITS****UNIT I****(12hrs)****Investment and Portfolio Management**

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

**UNIT II****(12hrs)****Valuation of Bonds and Shares**

Bond: Introduction – Reasons for issuing Bonds – Bond Features – Types of Bonds – Determinants of bond safety -Bonds 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****(12hrs)****Fundamental Analysis and Technical Analysis**

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

**UNIT IV****(12hrs)****Efficient Market Hypothesis**

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

**UNIT V****(12hrs)****Portfolio Performance Evaluation**

Portfolio Performance Evaluation - Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

**Books for study:**

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19<sup>th</sup> Edition, S.Chand & Co. Ltd., New Delhi

**Books for reference:**

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7<sup>th</sup> Edition, Pearson
2. V.A. AVADHANI (2016), "Securities Analysis and Portfolio Management", 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2<sup>nd</sup> Edition., Pearson,
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", Vikas Publishing, New Delhi

**Web references:**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	1	3	2	3	2	2	3
<b>CO2</b>	3	3	1	3	2	3	2	3	2
<b>CO3</b>	3	3	2	3	2	3	2	3	2
<b>CO4</b>	2	3	1	3	2	2	2	3	2
<b>CO5</b>	3	3	1	3	2	2	2	3	2

**High – 3****Medium – 2****Low – 1**

**M.Com General****First Year****Elective – I B****Semester I****OPERATIONS RESEARCH**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COE1B</b>	<b>OPERATIONS RESEARCH</b>		5	-	-	3	5	25	75	100

**Learning Objectives**

1	To outline the fundamentals of Operations Research
2	To make use of OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

**COURSE UNITS****UNIT I****(12 hrs)****Introduction and Linear Programming Problem**

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

**UNIT II****(12 hrs)****Transportation and Assignment Problems**

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

**UNIT III****(12 hrs)**

**Sequencing and Game Theory**

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

**UNIT IV****(12 hrs)****Replacement and Network Analysis**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and Critical Path Method.

**UNIT V****(12 hrs)****Decision Tree Analysis and Queuing Theory**

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

**Course outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

**Books for study:**

1. P.K Gupta and D.S.Hira,(2022) “Operations Research”, 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. V.K. Kapoor, (2014) “Operations Research”, 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2<sup>nd</sup> Edition, Pearson Education India, Noida.
4. C.R. Kothari,(2022) “An Introduction to Operational Research”, 3<sup>rd</sup> Edition, S.Chand, Noida (UP)

**Books for reference:**

1. P.C. Tulsian and Bharat Tulsian, (2022) “Fundamentals of Operations Research”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. J.K. Sharma, (2016) “Operations Research”, 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
3. N. Nagarajan, (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Prof. Rina Rani Rath, (2019) “Operations Research”, Bhavya Books, New Delhi.
5. Don T. Phillips, A. Ravindran, James J. Solberg, (1987) “Operations Research: Principles and Practice”, John Wiley & Sons, New York.

**Web references:**

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\\_06-11-2021\\_16-06-34\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	2	2	3	3
<b>CO 2</b>	3	3	1	3	3	3	3	3	3
<b>CO 3</b>	3	3	1	3	3	2	3	3	2
<b>CO 4</b>	3	3	2	3	3	3	3	3	3
<b>CO 5</b>	3	3	1	3	3	2	3	3	2

**High – 3****Medium – 2****Low – 1**



**M.Com General****First Year****Core - IV****Semester II****STRATEGIC COST MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COT24</b>	<b>STRATEGIC COST MANAGEMENT</b>		6	-	-	5	6	25	75	100

**LEARNING OBJECTIVES**

1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

**COURSE UNITS****UNIT I****(18 hrs)****Introduction to Strategic Cost Management**

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

**UNIT II(18 hrs)****Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life

Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

**UNIT III (18 hrs)**

**Activity Based Cost Management**

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

**UNIT IV (18 hrs)**

**Transfer Pricing**

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

**UNIT V (18 hrs)**

**Cost Management in Agriculture and IT sector**

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

**COURSE OUTCOMES**

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

**Books for study:**

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.

**Books for reference:**

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

**Web references:**

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

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

**High – 3****Medium – 2****Low – 1**

**M.Com General****First Year****Core - V****Semester II****CORPORATE ACCOUNTING**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COT25</b>	<b>CORPORATE ACCOUNTING</b>		6	-	-	5	6	25	75	100

**LEARNING OBJECTIVES**

1	To understand the accounting treatment for Banking Companies
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To analyse the Double Account System
5	To adapt financial reporting standards

**COURSE UNITS**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Banking Company Accounts</b>	
Banking Company Accounts: Schedules- preparation of Profit and Loss Account and Balance Sheet.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Insurance Company Accounts</b>	
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
<b>Unit III</b>	<b>(18 hrs)</b>
<b>Consolidated financial statements</b>	

Consolidated financial statements: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Elimination of inter-company owing and holdings – Treatment of dividends- Preparation of consolidated Balance Sheet.

**UNIT IV****(18 hrs)****Double Accounting System**

Double Account System : Nature – Features – Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals

**UNIT V****(18 hrs)****Financial reporting**

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

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

**COURSE OUTCOMES**

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Impart the knowledge of Banking Companies and preparing various schedules.	K5
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.	K5
CO4	Impart the knowledge of Railways and Electricity companies including double accounts.	K4
CO5	Explain objectives of Financial Reporting, select Accounting Standards and Provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

**Books for study:**

1. R. L. Gupta & M. Radhaswamy (2021), “Corporate Accounting – Volume I & II”, 14<sup>th</sup> Edition, Sultan Chandra
2. S. N. Maheshwari, Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy Volume I & II”, Vikas Publishing House Pvt. Ltd., New Delhi.

3. S. P. Jain, K. L. Narang, SimmiAgrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Edition, Kalyani Publishers, New Delhi.
4. T. S. Reddy &A. Murthy, (2022), “Corporate Accounting – Volume I & II”, 17<sup>th</sup> Edition, Margham Pub

**Books for reference:**

1. Arulanandam&Raman, (2021), “Advanced Accounting (Corporate Accounting – II)”, 8<sup>th</sup> Edition, Himalay
2. M C Shukla, T S Grewal and S C Gupta, (2022), “Advanced Accounts Volume II”, 19<sup>th</sup> Edition, Sultan Ch
3. R. L. Gupta, (2022), “Problems and Solutions in Company Accounts”, 2<sup>nd</sup> Edition, Sultan Chand & Sons,

**Web references:**

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	2	3	2	3	3
<b>CO 3</b>	3	3	2	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3	3

**High – 3****Medium – 2****Low – 1**

**M.Com General****First Year****Core - VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COT26</b>	<b>SETTING UP OF BUSINESS ENTITIES</b>		6	-	-	4	6	25	75	100

**LEARNING OBJECTIVES**

1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

**COURSE UNITS****UNIT I****(18 hrs)****Startups in India**

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

**UNIT II****(18 hrs)****Non-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust –

Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

**UNIT III****(18 hrs)****Limited Liability Partnership and Joint Venture**

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

**UNIT IV****(18 hrs)****Registration and Licenses**

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

**UNIT V****(18 hrs)****Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
--------	--------------	-----------------



CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

**Books for study:**

1. Kailash Thakur, (1997) "Environment Protection Law and Policy in India", Deep & Deep Publication, New Delhi
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and DivyaBajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxman, Chennai.
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", Bharath Law House, New Delhi

**Books for reference:**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1991, Bare Act, 2022 Edition, Professional Book Publishers, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Professional Book Publishers
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3<sup>rd</sup> Edition, Nova Science Publishers, USA.

**Web references:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

**M.Com General****First Year****Elective – II A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
<b>P23COE2A</b>	<b>BUSINESS ETHICS AND CORPORATE SUSTAINABILITY</b>		4	-	-	3	4	25	75	100

**LEARNING OBJECTIVES**

1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

**COURSE UNITS****UNIT I****(12hrs)****Introduction to Business Ethics**

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

**UNIT II****(12 hrs)****Ethical Theories**

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

**Unit III****(12hrs)****Moral Issues in Business**

Moral Issues in Business - Importance of Moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical Issues in Functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation - Coercion-Trade Secrets-corporate disclosure-Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

#### UNIT IV

(12hrs)

##### Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

#### UNIT V

(12hrs)

##### Sustainability Reporting

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

### COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

**Books for study:**

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

**Books for reference:**

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4<sup>th</sup> Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2<sup>nd</sup> Edition., McGraw Hill Education, India

**Web references:**

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. [https://sdgs.un.org/sites/default/files/documents/1387bp\\_ccInNSDS.pdf](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

**High – 3****Medium – 2****Low – 1**

**M.Com General****First Year****Elective – II B****Semester II****AUDIT AND DUE DILIGENCE**

Subject Code	Subject Name	Category	L	T	P	Credits	Inst. Hours	Marks		
								CIA	External	Total
P23COE2B	AUDIT AND DUE DILIGENCE		4	-	-	3	4	25	75	100

**Learning Objectives**

Learning Objectives	
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for takeovers and due diligence report

**COURSE UNITS****UNIT I****(12 hrs)****Introduction to Audit**

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

**UNIT II****(12 hrs)****Secretarial Audit**

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

**UNIT III****(12 hrs)****Introduction to Due Diligence**

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

**UNIT IV (12 hrs)**

**Types of Due Diligence**

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

**UNIT V (12 hrs)**

**Due Diligence for Takeovers and Due Diligence Report**

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for takeovers - Guidance on diligence reporting – Format of diligence report.

**Course outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for takeovers and prepare due diligence report	K4

**Books for study:**

1. Anoop JainC. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19<sup>th</sup> Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1<sup>st</sup> Edition, New Delhi
4. Anoop JainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15<sup>th</sup> Edition, A J Publications, Chennai, Tamilnadu.

**Books for reference:**

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

**Web references:**

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

### Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

