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| M.COM., ACCOUNTING AND FINANCE |
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| **SYLLABUS****FROM THE ACADEMIC YEAR****2023 - 2024** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |
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**M.COM., ACCOUNTING AND FINANCE**

The M.Com., .Accounting and Finance Post Graduate Degree program encompasses recent advancements in the fields of finance, management, accounting, mercantile laws, foreign exchange, entrepreneurship, banking, insurance, analytics, computer applications, research, etc. to equip students with indepth knowledge and skills required to adapt to the development in the constantly changing business environment.

Compulsory internship and research project provide industrial exposure and enhances the learners’logical and analytical skills enabling them to be industry ready and contribute towards strengthening the economy**.**

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION** |
| **Programme** | **M.COM ACCOUNTING AND FINANCE**  |
| **Programme Code** |  |
| **Duration** | **PG - Two Years** |
| **Programme Outcomes (Pos)** | **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.  |
| **Programme Specific Outcomes****(PSOs)** | **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. |

 **Template for P.G., Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester–I** | **Credit** | **Hours** | **Semester-II** | **Credit** | **Hours** | **Semester-III** | **Credit** | **Hours** | **Semester–IV** | **Credit** | **Hours** |
| 1.1. Core-I  | 5 | 7 | 2.1. Core-IV  | 5 | 6 | 3.1. Core-VII | 5 | 6 | 4.1. Core-XI  | 5 | 6 |
| 1.2 Core-II  | 5 | 7 | 2.2 Core-V  | 5 | 6 | 3.2 Core-VIII | 5 | 6 | 4.2 Core-XII | 5 | 6 |
| 1.3 Core – III  | 4 | 6 | 2.3 Core – VI | 4 | 6 | 3.3 Core – IX | 5 | 6 | 4.3 Project with viva voce | 7 | 10 |
| 1.4 Discipline Centric Elective -I | 3 | 5 | 2.4 Discipline Centric Elective – III | 3 | 4 | 3.4 Core – X  | 4 | 6 | 4.4Elective - VI (Industry / Entrepreneurship) 20% Theory80% Practical  | 3 | 4 |
| 1.5 Generic Elective-II:  | 3 | 5 | 2.5 Generic Elective -IV:  | 3 | 4 | 3.5 Discipline Centric Elective - V  | 3 | 3 | 4.5 Skill Enhancement course / Professional Competency Skill  | 2 | 4 |
|  |  |  | 2.6 NME I | 2 | 4 | 3.6 NME II | 2 | 3 | 4.6 Extension Activity | 1 |  |
|  |  |  |  |  |  | 3.7 Internship/ Industrial Activity | 2 | - |  |  |  |
|  | **20** | **30** |  | **22** | **30** |  | **26** | **30** |  | **23** | **30** |
| **Total Credit Points -91** |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System**

**for all Post – Graduate Courses including Lab Hours**

**First Year – Semester – I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – I | 5 | 7 |
| Core – II | 5 | 7 |
| Core – III | 4 | 6 |
| Elective – I | 3 | 5 |
| Elective – II | 3 | 5 |
|  |  | **20** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – IV | 5 | 6 |
| Core – V | 5 | 6 |
| Core – VI | 4 | 6 |
| Elective – III | 3 | 4 |
| Elective – IV | 3 | 4 |
| Skill Enhancement Course [SEC] - I | 2 | 4 |
|  |  | **22** | **30** |

**Second Year – Semester – III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – VII | 5 | 6 |
| Core – VIII | 5 | 6 |
| Core – IX | 5 | 6 |
| Core (Industry Module) – X | 4 | 6 |
| Elective – V | 3 | 3 |
| Skill Enhancement Course - II | 2 | 3 |
|  | Internship / Industrial Activity [Credits] | 2 | - |
|  |  | **26** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – XI | 5 | 6 |
| Core – XII | 5 | 6 |
| Project with VIVA VOCE | 7 | 10 |
| Elective – VI (Industry Entrepreneurship)  | 3 | 4 |
| Skill Enhancement Course – III / Professional Competency Skill | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |

**Total 91 Credits for PG Courses**

|  |
| --- |
| **METHODS OF EVALUATION** |
| **Internal Evaluation** | Continuous Internal Assessment Test  | **25 Marks** |
| Assignments / Snap Test / Quiz |
| Seminars  |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | **75 Marks** |
| **Total** | **100 Marks** |
| **METHODS OF ASSESSMENT** |
| **Remembering (K1)** | * The lowest level of questions require students to recall information from the course content
* Knowledge questions usually require students to identify information in the text book.
 |
| **Understanding (K2)**  | * Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.
* The questions go beyond simple recall and require students to combine data together
 |
| **Application (K3)** | * Students have to solve problems by using / applying a concept learned in the classroom.
* Students must use their knowledge to determine a exact response.
 |
| **Analyze (K4)**  | * Analyzing the question is one that asks the students to break down something into its component parts.
* Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
 |
| **Evaluate (K5)** | * Evaluation requires an individual to make judgment on something.
* Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.
* Students are engaged in decision-making and problem – solving.
* Evaluation questions do not have single right answers.
 |
| **Create (K6)** | * The questions of this category challenge students to get engaged in creative and original thinking.
* Developing original ideas and problem solving skills
 |

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

|  |
| --- |
| **PROGRAMME SPECIFIC OUTCOMES (PSO)** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **PSO1** | **3** | **3** | **3** | **3** | **3** |
| **PSO2** | **3** | **3** | **3** | **3** | **3** |
| **PSO3** | **3** | **3** | **3** | **3** | **3** |
| **PSO4** | **3** | **3** | **3** | **3** | **3** |
| **PSO5** | **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**

**Credit Distribution for PG Programme in Commerce**

**M.Com. (Accounting and Finance)**

**First Year**

**Semester I**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core I - Business Finance  | 5 | 7 |
| Core II - Digital Marketing | 5 | 7 |
| Core III - Banking and Insurance | 4 | 6 |
| Elective I A- Environmental Management Accounting (or) I B - Operations Research | 3 | 5 |
| Elective II A - Security Analysis and Portfolio Management(or) II B - Project Management | 3 | 5 |
|  |  | 20 | 30 |

**Semester II**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core IV - Strategic Cost Management | 5 | 6 |
| Core V - Corporate Accounting | 5 | 6 |
| Core VI - Setting up of Business Entities | 4 | 6 |
| Elective III A–FOREX Management (or) III B - Derivatives Market | 3 | 4 |
| Elective IV A -Corporate Restructuring Law and Practice(or) IV B - Drafting and Conveyancing | 3 | 4 |
| Part II | Skill Enhancement | 2 | 4 |
|  |  | 22 | 30 |

**Second Year**

**Semester III**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core VII - Taxation | 5 | 6 |
| Core VIII - Research Methodology | 5 | 6 |
| Core IX - Computer Applications in Business | 5 | 6 |
| Core X - International Business | 4 | 6 |
| Elective V A– Audit and Due Diligence (or) V B - International Financial Management | 3 | 3 |
| Part II | Skill Enhancement | 2 | 3 |
| Internship/Industrial Activity (Credits) | 2 | - |
|  |  | 26 | 30 |

**Semester IV**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core XI - Corporate and Economic Laws | 5 | 6 |
| Core XII - Human Resource Analytics  | 5 | 6 |
| Project with Viva | 7 | 10 |
| Elective VI A- Insurance and Actuarial Concepts (or) VI B - CompanyLawandSecretarialPractice | 3 | 4 |
| Part II | Skill Enhancement | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |
|  | **Total (Semester I to IV) credits** | **91**  |  |

**M.Com. (Accounting and Finance)**

**First Year Core –I Semester I**

**BUSINESS FINANCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **BUSINESS FINANCE** |  | 7 | - | - | - | 5 | 7 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To outline the fundamental concepts in finance |
| 2 | To estimate and evaluate risk in investment proposals |
| 3 | To evaluate leasing as a source of finance and determine the 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 Financeand Time vale of money** Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– 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 Financingand 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 perspective of Lessor and Lessee. |
| **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– 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. |

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

## **CourseOutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| 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”, 15th Edition, Sultan Chand &Sons, New Delhi.
2. Khan M.Y &Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10thEdition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
 |
| **Books for reference:**1. Pandey I. M., (2021), “Financial Management”, 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida.
2. Kulkarni P. V. &Satyaprasad B. G., (2015), “Financial Management”, 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. RustagiR. P., (2022), “Financial Management, Theory, Concept, Problems”, 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st 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. (Accounting and Finance)**

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| --- | --- |
|  | **Learning Objectives** |
| 1 | To assess the evolution of digital marketing |
| 2 | To appraise the dimensions of online marketing mix |
| 3 | To infer the techniques of digital marketing |
| 4 | To analyse online consumer behaviour  |
| 5 | To interpret data from social media and to evaluategame based marketing |

**First Year Core – II Semester I**

**DIGITAL MARKETING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **DIGITAL MARKETING** |  | 7 | - | - | - | 5 | 7 | 25 | 75 | 100 |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Digital Marketing**Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals. |
| **UNIT II (18 hrs)****Online marketing mix**Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions. |
| **UNIT III (18 hrs)****Digital media channels**Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing. |
| **UNIT IV (18 hrs)****Online consumer behavior**Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM. |
| **UNIT V (18 hrs)****Analytics and Gamification**Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. |

**Course Outcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the dynamics of digital marketing | K2 |
| CO 2 | Examine online marketing mix | K4 |
| CO 3 | Compare digital media channels | K4 |
| CO 4 | Explain online consumer behavior | K2 |
| CO 5 | Analyse social media data | K4 |

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| --- |
| **Books for study:**1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition,Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital MarketingTutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.
 |
| **Books for reference:**1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.
 |
| **Web references:*** 1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
	2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
	3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
 |

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 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Core – IIISemester I**

**BANKING AND INSURANCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **BANKING AND INSURANCE** |  | 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**

|  |
| --- |
| **UNITI (18 hrs)****Introduction to Banking**Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking.Digital 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. |
| **UNITIII (18 hrs)****Indian Insurance Market**HistoryofInsuranceinIndia – DefinitionandFunctionsofInsurance–InsuranceContract – IndianInsuranceMarket – ReformsinInsuranceSector – InsuranceOrganisation – Insuranceorganisationstructure.InsuranceIntermediaries:InsuranceBroker – InsuranceAgent-SurveyorsandLossAssessors-ThirdPartyAdministrators(HealthServices) – Procedures-CodeofConduct. |
| UNITIV (18 hrs)Customer Services in InsuranceCustomer Service in Insurance – Quality of Service-Roleof Insurance Agents in Customer Service-Agent’s Communication and Customer Service –EthicalBehaviourinInsurance – GrievanceRedressalSysteminInsuranceSector –IntegratedGrievanceManagementSystem-InsuranceOmbudsman - 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:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| 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 |

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| --- |
| **Books for study:**1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](https://www.amazon.in/Theo-Lynn/e/B09BW7SC5Z/ref%3Ddp_byline_cont_book_1) , [John G. Mooney](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_2?ie=UTF8&field-author=John+G.+Mooney&search-alias=stripbooks), [Pierangelo Rosati](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_3?ie=UTF8&field-author=Pierangelo+Rosati&search-alias=stripbooks), [Mark Cummins](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_4?ie=UTF8&field-author=Mark+Cummins&search-alias=stripbooks) (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. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(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%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%25)

20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf1. <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page>

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 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** | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective –I A Semester I**

**ENVIRONMENTAL MANAGEMENT ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course****Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **ENVIRONMENTAL MANAGEMENT ACCOUNTING** |  | 5 | - | - | - | 3 | 5 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the components, structure and functioning of the environment in relation to environmental legislation |
| 2 | To gain knowledge on accounting procedures relating to Environmental Management |
| 3 | To understand environmental costing and decision making based on performance indicators  |
| 4 | To understand the Physical and Financial impact and risk related to environmental management plans |
| 5 | To comprehend the concepts of corporate environmental performance reporting |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Environment**Environment: Meaning of Environment, Components of Environment, Structure of Environment, Functioning of Environment and Levels of Organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and Constitutional Sub-Systems of Environment and Their Impact on Business. Introduction to Environmental Legislations. |
| **UNIT II(12 hrs)****Environmental Management Accounting (EMA)**Introduction to Environmental and Conventional Accounting – Environmental Management Accounting (EMA): Meaning – Need – Uses and Benefits – Frameworks and Tools. |
| **UNIT III (12 hrs)****Physical Information and Performance Indicators**Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes – Monetary Information and Performance Indicators – Environment related Costs and Earnings – Environmental Costing and Decision–Making – Categories of Environmental Cost and Revenues – EMA with Environmental Management tools. |
| **UNIT IV (12 hrs)****Environmental Management Plan** Environmental Management Plan – Environmental Monitoring Plan – Environmental Impact Assessment – Physical and Financial impacts of Environmental Performance – Environmental Risk Assessment – EMA Challenges with Current Accounting Practices. |
| **UNIT V (12 hrs)****Environmental Performance Evaluation**Environmental Performance Evaluation, Compliance Monitoring and Reporting – EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting. |

## **Courseoutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the components, structure and functioning of the environment in relation to environmental legislation | K2 |
| CO 2 | Apply accounting principles relating to Environmental Management | K3 |
| CO 3 | Examine environmental costing and make decisions based on performance indicators  | K4 |
| CO 4 | Classify the Physical and Financial impact and risk related to environmental management plans | K2 |
| CO 5 | Develop corporate environmental performance reports | K3 |

|  |
| --- |
| **Books for study:**1. Alok Kumar Pramanik, (2004) “Environmental Accounting and Reporting”, Deep and Deep Publications, New Delhi
2. Somnath Debnath, (2020) “Environmental Accounting, Sustainability and Accountability”, First edition, SAGE Publications Pvt. Ltd, New Delhi
3. Alok Kumar Pramanik , (2008) “Corporate Environmental Accounting and Reporting” 1stEdition, Kanishka Publishers,Distributors, New Delhi
4. Tegas Gandhi, (2021) “Environmental Accounting and Reporting”. Redshine Publication, 1st Edition. Lunawada
 |
| **Books for reference:**1. Maddipati Narasimha Murty and Surender Kumar, (2004) “Environmental and Economic Accounting for Industry”, Oxford University Press, USA
2. Martin Freedman and BikkiJaggi, (2000) “Advances in Environmental Accounting and Management”, Vol: 1, Elsevier Science, Netherlands
3. BalaKrishnamoorthy, (2005) “EnvironmentalManagement-textandcases”PHILearning, Delhi
4. PrakashChandKandpal, (2018) “EnvironmentalGovernanceinIndia”,SAGE Publications Pvt.Ltd, New Delhi
5. John Glasson, (2019) “Introduction to Environmental Impact Assessment”,Routledge Publishers,London
 |
| **Web references:**1. <https://www.accaglobal.com/content/dam/acca/global/pdf/SA_july2010_F5_EMA.pdf>
2. <https://www.ifac.org/system/files/publications/files/international-guidance-docu-2.pdf>
3. <https://www.un.org/esa/sustdev/publications/proceduresandprinciples.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** |
| **CO 1** | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 | 3 |
| **CO 2** | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective – I B Semester I**

**OPERATIONS RESEARCH**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **OPERATIONS RESEARCH** |  | 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 (2xn games, mx2 games) – Graphical method (2xn, mx2 games). |
| **UNIT IV (12 hrs)****Replacement and Network Analysis**Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM. |
| **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 |

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| --- |
| **Books for study:**1. Gupta P.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)
 |
| **Books for reference:**1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.
 |
| **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%2820MAT22C5%29.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** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective –II A Semester I**

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT** |  | 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 analyse with Portfolio theories. |
| 5. | To gain knowledge in Portfolio performance methods. |

**Course Units**

|  |
| --- |
| **UNITI (12 hrs)****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 (12 hrs)****Valuation of Securities**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. |
| **UNITIII (12 hrs)****Fundamental Analysis and Technical Analysis**Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences betweenfundamental 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. |
| UNITIV (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. |

## **CourseOutcomes**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| 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”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th 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”, 7thEdition, PearsonPublication Pvt.Ltd., India, Noida
2. AvadhaniV.A. (2016), “Securities Analysis and Portfolio Management”, 12thEdition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”,2ndEdition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi
 |
| **Web references:**1. 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-1-10/177013481. 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** |
| **CO1** | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO2** | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO4** | 2 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective – II B Semester I**

**PROJECT MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **PROJECT MANAGEMENT** |  | 5 | - | - | - | 3 | 5 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the dimensions of a project |
| 2 | To evaluate the factors influencing project management |
| 3 | To perform cost-benefit analysis |
| 4 | To design and apply network analysis |
| 5 | To evaluate and monitor project implementation |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Introduction to Project Management**Project - Meaning and Definition - Classification of Projects-Stages in a Project Life Cycle-Project Identification and feasibility studies - Introduction to Project Management-Importance. |
| **UNIT II (12 hrs)****Project Analysis**Market and Demand Analysis-Situational Analysis and Specification of Objectives-Collection of Secondary Information-Conduct of Market Survey-Characteristics of the Market-Demand Forecasting-Market Planning, Technical Analysis-Manufacturing Process -Technical Arrangements-Materials and Inputs-Product Mix-Plant Capacity-Location and Site-Machineries and Equipment-Structures of Civil Works-Environmental Aspects. |
| **UNIT III (12 hrs)****Financial Analysis**Financial Analysis-Estimation of Cost of Project - Sources of Finance - Estimates of Sales and Production - Cost of Production - Working Capital Requirements - Financial Profitability Projections - Break-Even Point - Projected Cash Flow Statements and Projected Balance Sheet. |
| **UNIT IV (12 hrs)****Planning and Scheduling**Project Planning and Scheduling-Introduction-Definition-Purpose-Stages of Project Planning and Scheduling-Concepts and Tools Planning and Scheduling-Environmental Scanning- Forecasting- Qualitative and Quantitative Techniques-Bench Marking-Budgeting-Scheduling Tools-Gantt Chart-Pareto Chart-Cause and Effect Chart-Control Chart-Matrix Diagram-Work-Breakdown Structure-Timeline-Flow chart- PERT and CPM Network-Process Decision Program Chart-Tree Diagram. |
| **UNIT V (12 hrs)****Project Evaluation and Follow Up**Project Implementation and follow up-Introduction-Project Monitoring and Evaluation-Purpose- Benefits-Steps-Project Audit-Follow up of Project. |

## **Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the project dynamics | K2 |
| CO 2 | Appraise the factors influencing projects | K5 |
| CO 3 | Assess financial aspects and make projections | K5 |
| CO 4 | Utilise techniques for planning and scheduling | K3 |
| CO 5 | Evaluate various projects  | K5 |

|  |
| --- |
| **Books for study:**1. Vishwanath Murthy, (2022), “Project Management The Complete Process”, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Lalitha Balakrishnan and Gowri Ramachandran, (2022),“Project Management”, 2nd Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rao P.C.K. (2010), “Project Management & Control”, 2nd Edition, Sultan Chand & Sons, New Delhi.
 |
| **Books for reference:**1. Vasant Desai, (2021), “Project Management”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. K. Nagarajan, (2017), “Project Management”, 8th Edition, New Age International (P) Ltd., Chennai.
3. Prasanna Chandra, (2017), “Projects: Planning, Analysis, Selection, Financing, Implementation, and Review”, 8th Edition, McGraw Hill Education, New Delhi.
 |
| **Web references:**1. <https://www.manage.gov.in/studymaterial/PM.pdf>
2. <https://www.dias.ie/jetsetschool/presentations/PM_lecture.pdf>
3. <https://openjicareport.jica.go.jp/pdf/11681731_03.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** |
| CO 1 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Core - IV Semester II**

**STRATEGIC COST MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **STRATEGIC COST MANAGEMENT** |  | 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 Cost Accounting Standard 21 on 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 Decisionmaking 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 ofactivity based costing in practice | K3 |
| 4 | Choose transfer pricing methods to solve problems | K3 |
| 5 | Construct cost structure for Agriculture and IT sector | K3 |

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| --- |
| **Books for study:**1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and PerformanceEvaluation”, 1stEdition, 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”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, 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.1. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
2. 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. (Accounting and Finance)**

**First Year Core - V Semester II**

**CORPORATE ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course****Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CORPORATE ACCOUNTING** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the accounting treatment for issue of shares |
| 2 | To determine profits for fire and marine insurance |
| 3 | To prepare consolidated financial statements |
| 4 | To account for price level changes |
| 5 | To adopt financial reporting standards |

# Course Units

|  |
| --- |
| **UNIT 1 (18 hrs)****Issue of Shares and Final Accounts of Companies**Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration. |
| **UNIT II (18 hrs)****Insurance Company Accounts**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. |
| **Unit III (18 hrs)****Consolidated financial statements**Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet. |
| **UNIT IV (18 hrs)****Contemporary Accounting Methods**Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting. |
| **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. |

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

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO1 | Determine profit and financial position by preparing financialstatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 | K5 |
| CO2 | Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies. | K3 |
| CO3 | Determine the overall profitability and financial position by preparingconsolidatedfinancialstatementsofholdingcompaniesin accordancewithAS21. | K5 |
| CO4 | Analyse contemporary accounting methods | K4 |
| CO5 | ExamineFinancialReporting based on appropriate AccountingStandardsandprovisionsofCompaniesAct2013withrespecttoCorporateSocialResponsibility | K4 |

|  |
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| **Books for study:**1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
 |
| **Books for reference:**1. ArulanandamM.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition,Sultan Chand &Sons, New Delhi.
 |
| **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%20accounting%20by%20Anjali.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** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Core - VI Semester II**

**SETTING UP OF BUSINESS ENTITIES**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **SETTING UP OF BUSINESS ENTITIES** |  | 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 forstartups – 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)****Not-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 |

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| --- |
| **Books for study:**1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra &Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, 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, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
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”, 3rdEdition, ‏Nova Publishing, USA
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_>SBEC\_2018.pdf
2. <https://www.mca.gov.in/MinistryV2/incorporation_company.html> 3)
3. [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 A](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20%20Partnership%20%20A)ct,%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
 |

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. (Accounting and Finance)**

**First Year Elective - III A Semester II**

**FOREXMANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **FOREXMANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand international business models and financing functions  |
| 2 | To analyse the effect of exchange rate systems and policies on multi currency trade |
| 3 | To evaluate the various derivative instruments available in the foreign exchange market |
| 4 | To understand the role of various credit instruments and documents in international finance |
| 5 | To evaluate the role of governing institutions and their schemes to promote foreign trade policy |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Introduction to International Financial Management**InternationalFinancialManagement (IFM): An Overview – Scope - InternationalBusinessanditsModels -NatureofInternational Financing Functions - Factors Leading to International Financial Functions -IFM and DomesticFinancialManagement -WorldBank:ObjectivesandFunctions. |
| **UNIT II (12 hrs)****Exchange Rate Mechanism**Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determiningExchangeRate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance. |
| **UNIT III (12 hrs)****Foreign Exchange Market and Derivative Instruments**ForeignExchangeMarket:SpotandForwardCurrencyExchange – Derivative instruments traded in the foreign exchangemarket-CurrencyForwardsandFutures-CurrencyOptions -OptionsversusForwardsorFutures - Pricing of Currency Options- Currency Swaps - Mechanics and Pricing of Interest Rate andCurrencySwaps -SwapValuation. |
| **UNIT IV (12 hrs)****Foreign Trade Contracts and Documents**Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter ofCredit –Types -OperationsofLetterofCredit - DocumentsusedinForeignTrade –Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export PromotionOrganisation -Serviceinstitutes -SchemesforExport PromotionunderCurrentEXIM Policy. |
| **UNIT V (12 hrs)****FOREX Management in India**Fixed and fluctuating rates-rupee convertibility-NOSTRO-VOSTRO-LORO Accounts- Exchange control measures- Relevance- Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 |  Examine the contribution of international institutions in maintaining equitable financial trade and functions  | K4 |
| CO 2 | Analyse the factors determining the exchange rate mechanisms and policies | K4 |
| CO 3 | Apply the theories to evaluate the derivative instruments traded in the foreign exchange market | K3 |
| CO 4 | Explain the procedures relating to foreign trade  | K2 |
| CO5 | Summarise exchange control measures | K2 |

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| **Books for study:**1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand and Sons, New Delhi.
2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.
3. Deepak Tandon (2006), "Forex Management and Business Strategy", 1st Edition, Skylark Publications, New Delhi.
4. Sunil Kumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi.
 |
| **Books for reference:**1. Rajwade A.V. and Desai H.G. (2014), "Foreign Exchange, International Finance and Risk Management", 5thEdition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai.
2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi.
3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai.
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf>
2. <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
3. [https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning\_ document/IB.pdf](https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_%20document/IB.pdf)
 |

Note: Latest edition of the book 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 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective – III BSemester II**

**DERIVATIVES MARKET**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **DERIVATIVES MARKET** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand how futures and options markets work |
| 2 | To evaluate the basic derivatives and their applications in the financial risk management and investment. |
| 3 | To understand the theoretical underpinnings and the practical applications in real world of derivative securities. |
| 4 | To define the various types of payoff for buyer and identifying commodity markets |
| 5 | To analyse the commodities market and its role in trading |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)****Introduction** Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features. |
| **UNIT II (12 hrs)****Futures contracts**Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures. |
| **UNIT III (12 hrs)****Interest rate and Option**Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem. |
| **UNIT IV (12 hrs)****Payoff for Buyer**Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures-Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options- Pay off profit for writer of call options. Hedging and speculation in options. Ito’s Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks. |
| **UNIT V (12 hrs)****Commodity Markets** Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk |

## **CourseOutcomes**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 |  Recalltheconceptsand marketmechanicsofdifferenttypesof financialderivatives | K1 |
| CO 2 | Explain about future contracts | K2 |
| CO 3 | Determine interest rate risk  | K5 |
| CO 4 | Explainvariouspayoff forbuyer offuturesandotheroptions like hedgingandspeculation. | K2 |
| CO5 | Identifytheevolutionof commoditymarketsandexchangesinIndia. | K3 |

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| --- |
| **Books for study:**1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited ,2017.
2. Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps” Paperback,2018.
3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi
 |
| **Books for reference:**1. Gupta S.L,(2017) " Financial Derivatives: Theory, Concepts and Problems”, 2nd Edition, PHI Learning Pvt Ltd.
2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts and Cases”, 4th Edition, Mcgraw-Hill, Noida
3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4th Edition, Oxford Publication House
4. Kolb W Robert&Overdhal A James, (2009), “Financial Derivatives: Pricing and Risk Management”, John Wiley & Sons,New Jersy
 |
| **Web references:**1. <https://onlinecourses.nptel.ac.in/noc19_mg39/preview> 2. https:/[/www.classc](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)e[ntral.com/course/swayam-financial-derivatives-risk-management-](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)14056 |

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** | 2 | 3 | 3 | 3 | 1 | 2 | 3 |  3 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 1 |
| **CO3** | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective IV A Semester II**

**CORPORATERESTRUCTURINGLAWANDPRACTICE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CORPORATERESTRUCTURINGLAWANDPRACTICE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To acquire knowledge about various strategies of Corporate Restructuring. |
| 2 | To understand the procedural aspects relating to meetings and petitions |
| 3 | To analyse the legal and procedural aspects of Mergers,Amalgamations and Takeovers. |
| 4 | To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger. |
| 5 | To understand the Global and National Scenario of Corporate Restructuring  |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Corporate Restructuring and Strategic Planning**Corporate Restructuring –Meaning, Need, Scope and Modes - Global and National Scenario - Strategic Planning- Competitive advantage and core competence - Strategic Formulation- Routes for executive strategy:Start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances. |
| **UNIT II (12 hrs)****Legal and Procedural aspects related to meetings and petitions**Meetings and Petitions: Concept, Need and Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations. |
| **UNIT III (12 hrs)****Takeovers**Takeovers: Meaning – Types of Takeovers – Legal Aspects – Securities and Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units. |
| **UNIT IV (12 hrs)****Demergers**Difference between Demergers and Reconstructions - Modes of Demerger – By Agreement, Under scheme of arrangement, by Voluntary Winding Up – Reverse Mergers. |
| **UNIT V (12 hrs)****Buy back of shares**Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines – Procedure and Practice of buyback of shares. |

## **CourseOutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Identify the different strategies of Corporate Restructuring | K3 |
| CO 2 | Summarise legal and procedural aspects relating to meetings | K2 |
| CO 3 | Explainthelegalandproceduralaspectsof Mergers,Amalgamationsand Takeovers | K2 |
| CO 4 | DistinguishbetweendifferentmodesofDemergerandReverse Merger | K4 |
| CO 5 | Identify the procedural and practical aspects of Buy back of sharesbyCompanies | K3 |

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| --- |
| **Books for study:**1. SampathK. R. (2018), “Law and Procedure for Mergers/ Amalgamations, Takeovers, Joint Ventures, LLPs & Corporate Restructure”, 11th Edition, Snow White Publications Pvt. Ltd, Mumbai
2. Ramanujam S.(2019), “Mergers et al”, 4th Edition, Lexis Nexis Butterworth India
3. Prasad G. Godbole (2013), “Mergers, Acquisitions and Corporate Restructuring”, 2nd Edition, Vikas Publishing
 |
| **Books for reference:**1. Ray, Kamal Ghosh, (2010), “Mergers and Acquisitions: Strategy, Valuation and Integration”, PHI Learning Pvt. Ltd., New Delhi
2. ICSI Study Material – Corporate Restructuring, Valuation and Insolvency
3. Kwang S. Chung, Susan E. Hoag, J. Fred Weston (2015), “Mergers, Restructuring and Corporate Control”, Pearson Education IndiaPvt. Ltd, Noida.
 |
| **Web references:**1.<https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf>2. https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html |

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 | 2 | 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 | 3 | 3 |
| CO5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**First Year Elective - IV B Semester II**

**DRAFTINGANDCONVEYANCING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **DRAFTINGANDCONVEYANCING** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds. |
| 2 | To familiarize with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings. |
| 3 | To understand the procedure to be followed for Memorandum of Association and Articles of Association. |
| 4 | To understand the provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings. |
| 5 | To prepare documents based on secretarial practice |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Drafting and Conveyancing**Drafting and Conveyancing:Meaning - Distinction between Drafting andConveyancing - General principles of drafting all sorts of deeds and conveyancing and other writings - Guidelines for use of particular words and phrases for drafting and conveyancing - Basic components of deeds – Document- Various kinds of deeds- Components of deeds -Engrossment and stamping of a deed.  |
| **UNIT II (12 hrs)****Secretarial practices in drafting**Secretarial practices in drafting - Principles relating to drafting of various resolutions – Preparation of agenda for committee, board, shareholders meetings - Drafting and recording of minutes. |
| **UNIT III (12 hrs)****Drafting and conveyancing relating to various deeds**Drafting and conveyancing relating to various deeds - Drafting of agreements - Important points in regard to drafting of contracts - Collaboration agreements - Drafting of a bill, Gift- deeds of Power of Attorney- Revocable and Irrevocable Power of Attorney - Power of Attorney by a company, Stamp duty, Construction and registration of Power of Attorney. |
| **UNIT IV (12 hrs)****Drafting of agreements**Drafting of agreements- Drafting of various commercial agreements, guarantees, counter guarantees, bank guarantees, outsourcing agreements, service agreements- Electronic contracts. |
| **UNIT V (12 hrs)****Drafting of agreements under the Companies Act**Drafting of agreements under the Companies Act - Drafting of Memorandum of Association and Articles of Association - Underwriting and brokerage agreements - Shareholders agreements- Contract of appointment of Managing Director, Manager and Company Secretary. |

## **Courseoutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explaintheprocedure regardingdraftingand conveyancing | K2 |
| CO 2 | Demonstrate thesecretarial practices indrafting | K2 |
| CO 3 | Illustrate variousdeeds | K2 |
| CO 4 | Demonstrate skills in draftingagreements | K2 |
| CO 5 | Explainagreementspertainingtocompanylaw | K2 |

|  |
| --- |
| **Books for study:**1. Chaturvedi R.N(2018), “Pleadings, Drafting & Conveyancing”, Central Law Publications, Allahabad
2. Murali Manohar (2004), “Art of Conveyancing and Pleading”, 2nd Edition, Eastern Book Company, Bengalore
3. MyneniS.R. (2022), “Drafting, Pleading and Conveyancing”, Asia Law House, Hyderabad.
 |
| **Books for reference:**1. AgarwalP.K. (2014), “Drafting, Pleading and Conveyancing”, Samudhvab Publisher, Kolkatta
2. Sarkar (2022), “Guide To Drafting, Pleading & Conveyancing (Forms & Precedents)”, Premier Publishing Company, Allahabad
3. ICSI Study Material - Drafting, Pleadings and Appearances
 |
| **Web references:**1. https://www.icsi.edu/media/webmodules/Drafting\_Pleadings\_Appearances\_22112022.pdf
2. https://yusuflaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf
3. http://lawfaculty.du.ac.in/files/course\_material/V\_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).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 | 2 | 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 | 3 | 3 |
| CO5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - VII Semester III**

**TAXATION**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **TAXATION** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| **1** | To identify deductions from gross total income and computation of income for different classes of assesses |
| **2** | To understand the procedure for filing of returns and tax planning |
| **3** | To analyse the structure on international business taxation |
| **4** | To assess Goods and Services Tax and filing GST returns |
| **5** | To compute customs duty as per Customs Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Assessment of persons**Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society. |
| **UNIT II (18 hrs)****Tax Returns and Tax planning**Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue. |
| **UNIT III (18 hrs)****International business taxation**International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy. |
| **UNIT IV (18 hrs)****Goods and Services Tax**Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision. |
| **UNIT V (18 hrs)****Customs Act, 1962**Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. |

**Course Outcomes**

**Students will be able to:**

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Apply the provisions of income tax to determine taxable income | K3 |
| CO 2 | Plan taxes  | K3 |
| CO 3 | Illustrate the nuances of international business taxation | K2 |
| CO 4 | Apply the provisions of GST | K3 |
| CO 5 | Summarise the provisions of Customs Act | K2 |

|  |
| --- |
| **Books for study:**1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra
3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar andYogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).
 |
| **Books for reference:**1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.
 |
| **Web references:**1. https://www.icsi.edu/media/webmodules/16112021\_Advance\_Tax\_Laws.pdf
2. <https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf>
3. https://www.icsi.edu/media/webmodules/TL\_Final\_pdf\_25102021.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 | 2 | 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 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - VIII Semester III**

**RESEARCH METHODOLOGY**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **RESEARCH METHODOLOGY** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of research  |
| 2 | To construct theoretical design and formulate hypotheses |
| 3 | To evaluate the data collection techniques |
| 4 | To perform parametric and non-parametric tests |
| 5 | To enhance report writing skills and develop ethical conduct in research |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Research Methodology**Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulatinga research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. |
| **UNIT II (18 hrs)****Hypothesis Testing and Research Design**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 (18 hrs)****Data Collection**Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview,Schedule, Questionnaire,Observation –Secondary Data: Meaning and sources. |
| **UNIT IV (18 hrs)****Data Analysis**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 (18 hrs)****Preparation of Research Report**Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.  |

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

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the research concepts and recognise the research problem | K1 |
| CO 2 | Construct research hypothesis and determine the sample size | K3 |
| CO 3 | Select appropriate method for data collection | K3 |
| CO 4 | Interpret the results of statistical tests | K2 |
| CO 5 | Construct research report avoiding plagiarism | K3 |

|  |
| --- |
| **Books for study:**1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods andTechniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai.
 |
| **Books for reference:**1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research

Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).1. Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani

Publisher, Ludhiana.1. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce andManagement”, Anmol Publications, New Delhi
 |
| **Web references:**1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\_notes/health\_ science\_students/ln\_research\_method\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_%20science_students/ln_research_method_final.pdf)
2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf
3. https://prog.lmu.edu.ng/colleges\_CMS/document/books/EIE%20510%20LECTURE%20N

OTES%20first.pdf1. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/
 |

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 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - IX Semester III**

**COMPUTER APPLICATIONS IN BUSINESS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **COMPUTER APPLICATIONS IN BUSINESS** |  | 2 | - | 4 | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of SPSS |
| 2 | To compare the values obtained in t-test and ANOVA |
| 3 | To perform regression and non-parametric tests |
| 4 | To create company, groups and ledgers and obtain financial statements using Tally Prime |
| 5 | To understand inventory management and account for goods and services tax |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to SPSS**Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output. |
| **UNIT II(18 hrs)****Parametric Tests in SPSS**Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression. |
| **UNIT III (18 hrs)****Non-parametric Tests in SPSS**Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test |
| **UNIT IV (18 hrs)****Introduction to Tally Prime**Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation.Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems. |
| **UNIT V (18 hrs)****Inventory and GST in Tally Prime**Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. |

**100% Practical**

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Construct data file in SPSS | K3 |
| **CO 2** | Examine Means of samples  | K4 |
| **CO 3** | Apply non-parametric tests | K3 |
| **CO 4** | Construct a company, form groups and get automated financial statements  | K3 |
| **CO 5** | Plan for automation of inventory  | K3 |

|  |
| --- |
| **Books for study:**1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi
 |
| **Books for reference:**1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata
 |
| **Web references:**1. https://www.spss-tutorials.com/basics/
2. https://www.tallyclub.in/
3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/
 |

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** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - X Semester IV**

**INTERNATIONAL BUSINESS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INTERNATIONAL BUSINESS**  |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concepts of International Business and International Business Environment |
| 2 | To analyse the different theories of International Business. |
| 3 | To understand the legal procedures involved in International Business. |
| 4 | To evaluate the different types of economic integrations. |
| 5 | To analyze the operations of MNCs through real case assessment. |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to International business**International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. |
| **UNIT II (18 hrs)****Theoretical Foundations of International business**Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler’s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning’s Eclectic Theory of International Production. |
| **UNIT III (18 hrs)****Legal framework of International Business**Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.  |
| **UNIT IV (18 hrs)****Multi-Lateral Agreements and Institutions** Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD. |
| **UNIT V (18 hrs)****Multinational Companies (MNCs) and Host Countries** Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recalltheconceptsof International Business and International Business Environment  | K1 |
| CO 2 | Analyzedifferent theories of International Business | K4 |
| CO 3 | Explainthe legal procedures involved in International business | K2 |
| CO 4 | Explain the different types of economic integrations. | K2 |
| CO 5 | Identify the operations of MNCs through real case assessment | K3 |

|  |
| --- |
| **Books for study:**1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
 |
| **Books for reference:**1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,Mc Graw Hill Education, NewYork
2. Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. [https://ebooks.lpude.in/commerce/mcom/term\_3/DCOM501\_ INTERNATIONAL\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_%20INTERNATIONAL_BUSINESS.pdf)
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.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** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**M.Com. (Accounting and Finance)**

**Second Year Elective - V A Semester III**

**AUDIT AND DUE DILIGENCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **AUDIT AND DUE DILIGENCE** |  | 3 | - | - | - | 3 | 3 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **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 take overs 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 DisclosureRequirements) 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 Take overs and Due Diligence Report** Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report. |

## **Courseoutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| 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 take overs and prepare due diligence report | K4 |

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| **Books for study:**1. Anoop JainC. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th 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, 1st Edition, New Delhi
4. Anoop JainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th 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](https://www.icsi.edu/media/webmodules/publications/FULL%25%2020BOOK-PP-DD%26CCM-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](https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%25%2020ON%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**

**M.Com. (Accounting and Finance)**

**Second Year Elective -V B Semester III**

**INTERNATIONAL FINANCIAL MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INTERNATIONAL FINANCIAL MANAGEMENT** |  | 3 | - | - | - | 3 | 3 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the importance and nature of international flow of funds |
| 2 | To gain knowledge on the various features and transactions in the foreign exchange market |
| 3 | To analyse the techniques of international investment decisions for building a better portfolio |
| 4 | To understand the flow of funds in the international banks |
| 5 | To become familiar with various international instruments |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****International Financial Management**International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. |
| **UNIT II(12 hrs)****Foreign Exchange Market**Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. |
| **UNIT III (12 hrs)****International Investment Decision**Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. |
| **UNIT IV (12 Hrs)****International Financial Decisions**Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. |
| **UNIT V (12 hrs)****International Financial Market Instruments**Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. |

## **CourseOutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the importance and nature of international flow of funds | K2 |
| CO 2 | Analyse the fluctuations in exchange rate and impact on exchange markets | K4 |
| CO 3 | Analyse the techniques of international investment decisions for building a better portfolio | K4 |
| CO 4 | Explain the flow of funds in the international banks | K2 |
| CO 5 | Examine various international financial market instruments | K4 |

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| **Books for study:**1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2ndEdition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi
 |
| **Books for reference:**1. Jeevanandam C, (2020), **“**Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi
 |
| **Web references:**1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. <https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER>

NATIONAL\_FINANCIAL\_MANAGEMENT.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** |
| **CO 1** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 2** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 3** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| **CO 4** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 5** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - XI Semester IV**

**CORPORATE AND ECONOMIC LAWS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CORPORATE AND ECONOMIC LAWS** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse current and capital account transactions and deal with foreign currency under FEMA Act |
| 2 | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| 3 | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| 4 | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| 5 | To explain the registration and related procedures under Real Estate Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Foreign Exchange Management Act, 1999**Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. |
| **UNIT II (18 hrs)****Competition Act, 2002 and Consumer Protection Act, 2019**Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. |
| **UNIT III (18 hrs)****Law relating to intellectual property rights**Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. |
| **UNIT IV (18 hrs)****Prevention of Money Laundering Act, 2002**Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal. |
| **UNIT V (18 hrs)****Real Estate (Regulation and Development) Act, 2016**Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall important provisions of FEMA | K1 |
| CO 2 | Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer | K4 |
| CO 3 | Summarise the process relating to obtaining copyrights and patents. | K2 |
| CO 4 | Examine the provisions of Money Laundering Act | K4 |
| CO 5 | Analyse the provisions relating to regulation of real estate | K4 |

|  |
| --- |
| **Books for study:**1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi
 |
| **Books for reference:**1. SekarG and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. [AhujaV.K. and ArchaVashishtha](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Prof.+%28Dr.%29+V.K.+Ahuja+and+Dr.+Archa+Vashishtha&search-alias=stripbooks) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
 |
| **Web references:**1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf
2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf
3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf
4. <https://resource.cdn.icai.org/68524bos54855-cp2.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 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Core - XII Semester IV**

**HUMAN RESOURCE ANALYTICS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **HUMAN RESOURCE ANALYTICS** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concept and framework of human resource analytics |
| 2 | To evaluate the process of human resource analytics and the relevant research tools |
| 3 | To illustrate the evolution, types and design of HR metrics  |
| 4 | To deal with data collection and transformation |
| 5 | To adopt tools and techniques for predictive modelling |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Human Resource Analytics**Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. |
| **UNIT II (18 hrs)****Business Process and HR Analytics**Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research  |
| **UNIT III (18 hrs)****Introduction to HR Metrics**HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards. |
| **UNIT IV (18 hrs)****HR Analytics and Data**HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. |
| **UNIT V (18 hrs)****HR Analytics and Predictive Modelling**HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Examine the concept of human resource analytics | K4 |
| **CO 2** | Apply the HR tools and techniques in decision making | K3 |
| **CO 3** | Examine the different types of HR metrics and their relative merits | K4 |
| **CO 4** | Make use of HR data in report preparation | K3 |
| **CO 5** | Build models for predictive analysis | K3 |

|  |
| --- |
| **Books for study:**1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur PublicationPvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1stEdition, Sage Publications India Private Limited, New Delhi
 |
| **Books for reference:**1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.
 |
| **Web references:**1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm
 |

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 | 2 | 2 | 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 | 3 | 3 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

* 1. **Project**

 **Credit = 7**

 **Hours = 10**

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Elective - VI A Semester IV**

**INSURANCE AND ACTUARIAL CONCEPTS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INSURANCE AND ACTUARIAL CONCEPTS** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concepts, policies and plans relating to life insurance |
| 2 | To gain knowledge on fire, marine and motor insurance policies |
| 3 | To understand the legal framework relating to insurance business |
| 4 | To assimilate knowledge on actuarial services |
| 5 | To analyse the techniques of insurance pricing |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Life Insurance**Nature of Insurance – Advantages of Life Insurance – Principles and Objectives of Life Insurance – Term Insurance – Kinds of Policies and Plans – Annuity Contracts and Their Uses. Group and Individual Health Insurance Products – Nature and Types - Industrial life Insurance – Salary Savings Schemes – Personal Accident Insurance – Mediclaim Benefits. |
| **UNIT II(12 hrs)****General Insurance**Role of General Insurance business in India – Fire insurance, Marine insurance and Motor Insurance: Kinds of policies, Procedure, Policy conditions, Rate fixation, Payment of claims – Reinsurance. |
| **UNIT III (12 hrs)****Legal Framework of Insurance Business**Torts and Crimes – Important Elements applicable to Contract of Insurance under Indian Contract Act, 1872 - Insurance Act, 1938: Provisions relating to Licensing –Capital Requirements and Foreign Stake – Investments – Tariff Advisory Committees – Penalties. |
| **UNIT IV (12 hrs)****Actuarial Services**Actuary: Meaning, Functions – Theory of Probability – Addition and Multiplication Laws – Financial Management in Insurance industry: Importance –Financial Objectives –Investment Criteria –Measures of Performance –Risk Return Trade Off. |
| **UNIT V (12 hrs)****Insurance Pricing**Fundamentals of insurance pricing– Pricing Objectives – Types of Rating – Comparison Between Life Insurance Pricing and Non-Life Insurance Pricing - Claims Settlement: Legal Aspects – Guidelines for Settlement of Claims – Claim Procedure – Claim Documents. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall policies and plans relating to life insurance | K1 |
| CO 2 | Explain fire, marine and motor insurance policies | K2 |
| CO 3 | Assess legal framework relating to insurance business | K5 |
| CO 4 | Develop skills to build career in actuarial services | K3 |
| CO 5 | Apply principles of insurance pricing | K3 |

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| --- |
| **Books for study:**1. Ganguly, Anand, (2002). “Insurance Management*,* New Age International Publishers”, New Delhi
2. Mishra, S.B and Mishra, M.N. (2016). “Insurance Principles and Practice”, S. Chand & Co, Chennai
3. PromislowDavid.S, (2015), “Fundamentals of Actuarial Mathematics”, 3rd Edition, John Wiley & Sons Publication, USA
4. Macneil, I.B, Umphrey.G, (2011), “Actuarial Science”, Springer Publication, New York
 |
| **Books for reference:**1. Dayal, Hargovind. (2017). “The Fundamentals of Insurance: Theories, Principles and Practice”, Notion Press, Chennai
2. Bodia B.S, Garg M.C and Singh K.P, (2004), “Insurance Fundamentals Environment and procedures”, Deep and Deep Publications, New Delhi
3. Dickson, D.C.M, Hardy. M.R., Waters. H.R (2020), “Actuarial Mathematics for Life Contingent Risks”, 3rd Edition, Cambridge University Press, UK
 |
| **Web references:**1. 1.[https://www.irdai.gov.in/ADMINCMS/cms/NormalData\_Layout.aspx?page= PageNo4408&mid=42](https://www.irdai.gov.in/ADMINCMS/cms/NormalData_Layout.aspx?page=%20PageNo4408&mid=42)
2. 2.<https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.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** |
| **CO 1** | 1 | 3 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| **CO 2** | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| **CO 3** | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 1 | 3 |
| **CO 4** | 1 | 3 | 1 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 5** | 1 | 3 | 1 | 2 | 2 | 3 | 2 | 1 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Accounting and Finance)**

**Second Year Elective - VI B Semester IV**

**COMPANYLAWANDSECRETARIALPRACTICE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **COMPANYLAWANDSECRETARIALPRACTICE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | TounderstandthevariousprovisionsofincorporationunderCompaniesAct,2013 |
| 2 | To gainknowledgeabouttheprovisionsrelatingtoDirectors |
| 3 | To evaluatethe secretarial practiceonmeetings |
| 4 | Tounderstand theprovisionsrelatedtoinspection andinvestigations |
| 5 | To provideinsightsonLODR regulations |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****E-Governance and Registration**E-Governance (MCA-21– Important Features-CIN,DIN,DSC, CFC, SRN,etc; E- Forms and Online filing and Inspection of documents- Incorporation of Company – different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company – Central Registration. - Integrated process for incorporation. Drafting of Pre incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles - Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.  |
| **UNIT II (12 hrs)****Appointment and Removal of Directors**Directors – Appointment – Position of Directors – Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties - Procedures for appointment – resignation - Removal and vacation of office directors (including independent directors, small shareholders’ directors). |
| **UNIT III (12 hrs)****Procedure related to committee meetings and general meetings**Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee and CSR Committee- Whistle blowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy.Committee meetings and general meetings - Circular resolution, Drafting notices, Agenda Papers, Minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2- Secretarial Audit. |
| **UNIT IV (12 hrs)****Inspection and Investigation**Inspection and Investigation – Inspection of documents, Books of accounts, Registers – Power of ROC to call for information – Investigation of the affairs of the company – Power of inspector– Inspector’s Report. |
| **UNIT V (12 hrs)****Procedure related to LODR regulations**Procedure relating to Inter-corporate loans and investments and related party transactions - LODR regulations on related party transactions -Procedure for ascertainment of divisible profits and declaration of dividends – Payment of dividend – Claiming of unclaimed and unpaid dividend – Transfer of unclaimed dividend to IEPF. |

## **CourseOutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the procedures relating to incorporationof a company. | K2 |
| CO 2 | Summarise theduties,responsibility, appointment and disqualificationof directors. | K2 |
| CO 3 | Developfamiliarityondifferenttypesofmeetings,committees and its procedure. | K3 |
| CO 4 | Recalltheprovisionsrelatedtoinspectionandinvestigations. | K1 |
| CO 5 | Explain the procedure for intercorporate loans and investment. | K2 |

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| **Books for study:**1. Balachandran V and Govindarajan M (2016), “A Student Handbook on Company Law and Practice”, Vijay Nicole, Chennai
2. Kapoor G.K and Sanjay Dhamija (2022), “Company Law and Practice”, 26th Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), “Bestword's A Handbook on Corporate and Economic Laws”, 31st Edition, Bestword Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), “Company Law”, 17th Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) “Corporate Laws”, Sultan Chand & Sons, New Delhi
 |
| **Books for reference:*** + - 1. Kuchal M.C, “Secretarial Practice” Vikas Publications (Pvt) Ltd., Hyderabad
			2. Taxmann's Companies Act 2013 with Rules, Taxmann Publications, New Delhi
			3. Ramaiya, A Ramaiya Guide to the Companies Act, 2013, LexisNexis Publishers, Gurgaon, Haryana
 |
| **Web references:**https://www.icsi.edu/media/webmodules/23112021\_Company\_Law.pdfhttps://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.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**