

**D.K.M. COLLEGE FOR WOMEN
(AUTONOMOUS), VELLORE-1**

**DEPARTMENT OF COMMERCE
(COMPOSITE BOARD)
PG- M.COM DEGREE**



**TEMPLATES WITH SYLLABUS
2024-2025**

M.COM.
GENERAL

Programme Outcomes:

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 to enable decision-making based on data.

PO3: Ethical Value:

Incorporate quality, ethical and value-based legal perspectives in all organisational activities.

PO4: Employability Skill:

Develop business acumen to enhance employability skills in the competitive environment.

PO5: Entrepreneurial Skill:

Equip with skills and competencies to become an entrepreneur.

PO6: Contribution to Society:

Succeed in career endeavours and contribute significantly to society.

PO7: Communication Skill:

Develop communication, managerial and interpersonal skills.

PO8: Individual and Team Leadership Skill:

Lead oneself and the team to achieve organizational goals.

PO 9: Multicultural competence:

Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario

PO 10: Moral and ethical awareness/reasoning:

Embrace moral and ethical values in one's life,

PO 11: Leadership readiness qualities:

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

PO 12: Lifelong learning:

Acquire knowledge and skills, including "learning how to learn",

M.Com. (General)

Programme Specific Outcomes:

PSO 1 - Entrepreneurship:

Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

PSO2 – Research and Development:

Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

PSO 3 – Contribution to the Society:

Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

PSO4 - Placement:

Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

PSO5 - Contribution to Business World:

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

Mapping of Course outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) can be carried out, assigning the appropriate level (1 – Low; 2 – Middle and 3 – High) in the grids:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1									
CO 2									
CO 3									
CO 4									
CO 5									

Strong – 3; Medium – 2; Low - 1

PG & RESEARCH DEPARTMENT OF COMMERCE
CBCS PATTERN WITH OUTCOME BASED EDUCATION –
COUSE STRUCTURE
[With effect from the Academic Year 2024-2025]

M.COM

S. No.	Part	Category	Ins. Hrs/ Week	Credit	Title of the paper	Maximum marks		
						CIA	Sem. Exam	Total
SEMESTER I								
1	Part I	Core Paper I	7	5	Business Finance	25	75	100
2		Core Paper II	7	5	Digital Marketing	25	75	100
3		Core Paper III	6	4	Banking and Insurance	25	75	100
4		Elective-I	5	3	To choose any one out of two (a) Security Analysis and Portfolio Management (b) Operations Research	25	75	100
5		Elective – II	5	3	To choose any one out of two (a) Labour Laws (b) Strategic Human Resource Management	25	75	100
			30	20				500
SEMESTER II								
6	Part I	Core Paper IV	6	5	Strategic Cost Management	25	75	100
7		Core Paper V	6	5	Corporate Accounting	25	75	100
8		Core Paper VI	6	4	Setting up of Business Entities	25	75	100
9		Elective-III	4	3	(Choose any one out of two) (a) Business Ethics and Corporate Sustainability (b) Audit and Due Diligence	25	75	100
10		Elective – IV	4	3	(Choose any one out of two) (a) Rural and Agricultural Marketing (b) Logistics and Supply Chain Management	25	75	100
11	Part II	Skill Enhancement Course - 1	2	2	Personality Development	Internal Assessment		
12		Compulsory Paper	2	2	Human Rights	25	75	100
		MOOC Course	-	2	Online Course	--	--	--

			30	26				600
SEMESTER III								
14	Part I	Core Paper VII	6	5	Taxation	25	75	100
15		Core Paper VIII	6	5	Research Methodology	25	75	100
16		Core Paper IX	6	5	Computer Applications in Business	25	75	100
17		Core Paper X	6	4	International Business	25	75	100
18		Elective-V	3	3	(Choose any one out of two) (a) Strategic Management (b) International Financial Management	25	75	100
19	Part II	Skill Enhancement Course -2	3	2	Statistical Analysis using SPSS	Internal Assessment		
20		Internship / Industrial Training	-	2		-	-	-
			30	26				500
SEMESTER IV								
21	Part I	Core Paper XI	6	5	Corporate and Economic Laws	25	75	100
22		Core Paper XII	6	5	Human Resource Analytics	25	75	100
23		Core Project	10	7	Project with Viva-Voce	25	75	100
24		Elective – VI (Industry/Entrepreneurship) 20% Theory 80% Practical	4	3	(Choose any one out of two) (a) Organisational Behaviour (b) Insolvency Law and Practice	25	75	100
25	Part II	Skill Enhancement Course -3	4	2	Stock Market Operation	Internal Assessment		
		Extension activity	-	1		-		
			30	23				400
Total			120	95				200

CONSOLIDATED TABLE FOR CREDIT DISTRIBUTION

	Category of Courses	Credit for each Courses	No. of Courses	Number of Credit in each category of courses	Total Credits	Total Credits for the Programme
Part I	Core Theory	5	9	45	82	92 (CGPA)
		4	3	12		
	Project with Viva-voce	7	1	7		
	Discipline Centric/ Generic Centric elective	3	6	18		
Part II	Skill Enhancement	2	3	6	10	
	Human Rights	2	1	2		
	MOOC Course	2	1	2		
Part III	Summer Internship	2	1	2	3	3(Non CGPA)
	Extension Activity	1	1	1		

Total 95 Credits for PG Courses

Internal Assessment

Theory Courses: For Theory Courses there shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a Maximum of 25 Marks. The Duration of each test shall be one/one and a half hour.

M.Com. (General)**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 Finance and Time vale of money	
Business Finance: Meaning, Objectives, and 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 Financing and Leasing	
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the 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.

Question pattern: Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO 1	Explain important finance concepts
CO 2	Estimate risk and determine its impact on return
CO 3	Explore leasing and other sources of finance for startups
CO 4	Summarise cash receivable and inventory management techniques
CO 5	Evaluate techniques of long term investment decision incorporating risk factor

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”, 10th Edition, 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”, 12th Edition, Pearson India Education Services Private Ltd, Noida.
2. Kulkarni P. V. & Satya Prasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R.P. (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Private 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.icaai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icaai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icaai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icaai.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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**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

	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 media channels
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing
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 limitations – Factors for success of digital marketing – Emerging 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.	
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, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital	

media channels – Metaverse marketing.

UNIT IV

(18 hrs.)

Online consumer behaviour

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:

Students will be able to:

CO 1	Explain the dynamics of digital marketing
CO 2	Examine online marketing mix
CO 3	Compare digital media channels
CO 4	Interpret online consumer behavior
CO 5	Analyse social media data

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, 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” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital

Marketing Tutorial”, 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. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, 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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Core – III Semester 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**UNIT I (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 reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III (18 hrs)

Indian Insurance Market

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

UNITIV**(18 hrs)****Customer Services in Insurance**

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

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

Risk Management and Control in Banking and Insurance Industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO 1	Relate the transformation in banking from traditional to new age
CO 2	Apply modern techniques of digital banking
CO 3	Evaluate the role of insurance sector
CO 4	Examine the regulatory mechanism
CO 5	Assess risk mitigation strategies

Books for study:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Private 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 , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Books for reference:

1. Sundaram KPM & 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%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective –I 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

UNIT I	(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.

UNIT III (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 between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV (12 hrs)

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 (12 hrs)

Portfolio Performance Evaluation

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

Course Outcomes

Students will be able to

CO 1	Examine investment options and structure a portfolio
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds
CO 3	Forecast stock performance through fundamental and technical analysis
CO 4	Examine the various Portfolio Theories.
CO 5	Evaluate the portfolio performance.

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”, 7th Edition, Pearson Publication Private Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., 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-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**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 use 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 Decision Tree Analysis and Queuing Theory

Course Units

UNIT I	(12 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(12 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	
UNIT III	(12 hrs)
Sequencing and Game Theory	

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

UNIT IV

(12 hrs)

Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and 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 1	Demonstrate knowledge of OR fundamentals
CO 2	Identify models for problem solving
CO 3	Apply sequencing and game theory
CO 4	Apply network analysis to enhance effectiveness
CO 5	Examine the models for decision making

Books for study:

1. Gupta P.K and Hira D.S. (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
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%20Queueing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective –II A****Semester I****LABOUR LAWS**

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

	Learning Objectives
1.	To Understand the provisions of Trade Unions Act, 1926
2.	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3.	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4.	To learn different provisions relating to payment of wages and minimum wages to employees
5.	To understand employee welfare measures with respect to provident fund, gratuity and bonus

Course Units**UNIT I (12 hrs)****Introduction and The Trade Unions Act, 1926**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II (12 hrs)**The Factories Act, 1948 and Equal Remuneration Act, 1976**

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT III	(12 hrs)
The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948	
The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefit under the Act – ESI court.	
UNIT IV	(12 hrs)
The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948	
The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.	
The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	
UNIT V	(12 hrs)
The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965	
Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects –Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	

Course Outcomes

Students will be able to

CO 1	Recall the basic labour legislations pertaining to Trade Unions
CO 2	Discuss on various provisions of the Factory's Act and Equal Remuneration Act
CO 3	Assess provisions relating to the workmen's compensations and state insurance.
CO 4	Examine provisions relating to payment of wages and minimum wages.
CO5	Identify the provisions of provident fund, gratuity and bonus schemes.

Books for study:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for reference:

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Private Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Private Ltd.

Web references:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.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	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

Strong - 3

Medium – 2

Low - 1

M.Com.(General)**First Year****Elective – II B****Semester I****STRATEGIC HUMAN RESOURCE MANAGEMENT**

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

	Learning Objectives
1	To appreciate the importance of HRM as a field of study and as a central management function
2	To understand the implication of HRM on Government regulations and corporate decisions
3	To analyse the key elements of the HR functions
4	To gain knowledge about the elements, key concepts and terminology of HRM
5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Course Units

UNIT I	(12 hrs)
Introduction to SHRM	
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM – SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
UNIT II	(12 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	
UNIT III	(12 hrs)
Strategic Planning and Compensation	

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV (12 hrs)

Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT V (12 hrs)

Latest trends in Strategic HRM

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Course outcomes:

Students will be able to:

CO 1	Comprehend the fundamentals of strategic Human Resource Management
CO 2	Recognize the conceptual framework of strategic Human Resource Management
CO 3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO 4	Assess drafting of HR policies
CO 5	Explore the latest trend in the strategic Human Resource Management.

Books for study:

1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.

3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Private Ltd, New Delhi.

Books for reference:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

Web references:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingsstrategicichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

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	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**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 and reduction 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 Decision making and its Application in Budgeting – Practical problems.	
UNIT IV (18 hrs)	
Transfer Pricing	
Transfer Pricing: Meaning, Benefits and 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

1	Discuss strategic cost management and QC
2	Choose the appropriate technique for cost control
3	Utilise activity based costing in practice
4	Adopt transfer pricing methods
5	Build cost structure for Agriculture and IT sector

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**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 and Final Accounts of Companies
2	To determine profits for Life, Fire and Marine insurance
3	To formulate consolidated financial statement of Accounts
4	To prepare contemporary Accounting Methods
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 – Capital reserve – 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.	

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

Course Outcomes

Students will be able to

CO1	Prepare Financial Statements of companies as per schedule III of Companies Act,2013
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
CO4	Assess contemporary accounting methods
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Books for study:

1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Private. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:									
1. Arulanandam M.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.									
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19 th Edition, Sultan Chand &Sons, New Delhi.									
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2 nd Edition, 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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**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)****Start-ups in India**

Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for start-ups – 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 1	Assess the various avenues of acquiring finance to setup a business entity
CO 2	Recall the legal requirements for Section 8 Company
CO 3	Examine the proceedings for LLP and joint venture
CO 4	Describe the registration and licensing procedure
CO 5	Examine the compliance of regulatory framework

Books for study: <ol style="list-style-type: none"> 1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Private 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: <ol style="list-style-type: none"> 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”, 3rd Edition, Nova Publishing, USA 	
Web references: <ol style="list-style-type: none"> 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%20Partnership%20Act,%202008.pdf 4. https://legislative.gov.in/sites/default/files/A1999-48.pdf 5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf 	

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

Strong - 3

Medium – 2

Low - 1

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	

Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.	
Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.	
Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.	
HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	
Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	
UNIT IV	(12 hrs)
Corporate Sustainability	
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.	
Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	
UNIT V	(12 hrs)
Sustainability Reporting	
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	

Course Outcomes

Students will be able to:

CO 1	Apply the concepts of business ethics in practice
CO 2	Demonstrate and recommend ethical decision making by applying various theories
CO 3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO 4	Discuss the concepts of corporate sustainability
CO5	Construct reports disclosing sustainability information

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – III B****Semester II****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		4	-	-	-	3	4	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 Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III	(12 hrs)
Introduction to Due Diligence	
Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	
UNIT IV	(12 hrs)
Types of Due Diligence	
Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	
UNIT V	(12 hrs)
Due Diligence for 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.	

Course outcomes:

Students will be able to:

CO 1	Analyse different types of audit
CO 2	Assess the provisions relating to secretarial audit
CO 3	Recall the basics of due diligence
CO 4	Evaluate the various types of due diligence
CO 5	Examine due diligence for take overs and prepare due diligence report

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>
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – IV A****Semester II****RURAL AND AGRICULTURAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the concepts of Rural marketing and its environments.
2.	To understand the buying behaviour of rural consumers
3.	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4.	To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5.	To understand the principles and functioning of cooperative marketing

Course Units

UNIT I	(12 hrs)
Introduction to Rural Marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural Buyer Behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	

UNIT III	(12 hrs)
Rural product strategy and pricing	
Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	
UNIT IV	(12 hrs)
Food processing industry infrastructure in India	
Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	
UNIT V	(12 hrs)
Cooperative marketing	
Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.	

Course Outcomes

Students will be able to:

CO 1	Recall the concepts of rural marketing
CO 2	Analyse the buying behaviours of rural consumers
CO 3	Appraise the strategies relating to rural product, branding, packaging, etc.
CO 4	Design distribution and promotional mix in the rural market relating to food processing industry
CO5	Assess the principles and functioning of cooperative marketing

Books for study:

<ol style="list-style-type: none"> 1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India 2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi 3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai
Books for reference: <ol style="list-style-type: none"> 1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai 2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
Web references: <ol style="list-style-type: none"> 1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf 2. https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html 3. https://cacp.dacnet.nic.in/content.aspx?pid=32#content

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	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

Strong - 3

Medium – 2

Low - 1

M.Com. (General)**First Year****Elective – IV B****Semester II****LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyse the tools and techniques applied in implementing supply chain management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	
UNIT II	(12 hrs)
Global perspectives	
Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of	

customers and Ways of improving customer services in SCM.	
UNITIII	(12 hrs)
Framework of Logistics Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
UNITIV	(12 hrs)
SCM-Warehousing Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	
UNITV	(12 hrs)
SCM-Plan SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	

Course Outcomes

Students will be able to:

CO 1	Recall the concepts and features of SCM
CO 2	Assess global and Indian perspectives of SCM
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO 4	Assess strategic warehousing for SCM including global level
CO5	Assess the role of internet in SCM

Books for study:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Private Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

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	2	3	1	2
CO2	2	2	3	2	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

Strong - 3

Medium – 2

Low - 1

SEMESTER – II SKILL ENHANCEMENT COURSE – 1**PERSONALITY DEVELOPMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	PERSONALITY DEVELOPMENT		2	-	-	-	2	2	-	-	-

	Learning Objectives
1.	To enable the student to understand the concept of personality development.
2.	To make the students to understand self-analysis
3	To understand the concept of memory and study skills
4	To know the power of positive thinking
5	To enrich presentation and communication skills

Unit-I: Introduction to Personality

Definition of Personality – concepts and components of Personality – Determinants of Personality – biological, psychological and socio-cultural factors – Misconceptions and clarifications – Need for Personality Development.

Unit-II: Self Analysis

Self-Analysis through SWOT Analysis - Johari Window - Visions and Lifestyles - Goal setting - Perseverance – Overcoming failure - Who Am I- Building up self-confidence- Self-Esteem – Importance of self-esteem - Steps to improve self-esteem.

Unit-III: Memory and Study Skills

Short term memory and long term memory – The importance of memory – causes of forgetting – Steps for memory improvement – Tips and techniques of memory improvement - Lack of self-confidence – Competition – Negative thoughts – Analysing the situation realistically.

Unit-IV: Power of Positive Thinking

Feed your mind – Meaning of positive attitude – Benefits of positive attitude – Developing a positive attitude and thinking – Positive thinking and self-talk – Positive affirmations

Unit-V: Presentation and Communication Skill

Learning to prepare for a presentation- conducting presentations in a smooth and self-assured manner – Building oratory skills – Communication Skill - Verbal and non-verbal communication – Difference between verbal and non-verbal communication - - Art of Preparing Correct and adequate CV

Course outcomes:

Students will be able to:

CO 1	High light of the definition of personality development
CO 2	State the importance of the self-analysis.
CO 3	Explain memory and study skill
CO 4	Discuss about the power of positive thinking
CO 5	Understand about the presentation and communication skills.

ASSESSMENT:

- Self-introduction
- Small presentation
- Corporate walk
- Preparing CV

REFERENCE BOOKS:

- Soft Skills 2015, Career Development Centre, Green Pearl Publication

SYLLABUS DESIGNERS

Mapping of course outcomes with POs and PSOs

	POs					
	1	2	3	4	5	6
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	2	2	2	3	2	3
CO4	3	2	3	2	3	3
CO5	2	3	2	3	2	3

Strong - 3

Medium – 2

Low - 1

SEMESTER – II
COMPULSORY PAPER - HUMAN RIGHTS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RIGHTS		2	-	-	-	2	2	25	75	100

COURSE OBJECTIVE

To enable the students to understand the Definition of Human Rights.

To make the students understand the Universal Declaration of Human Rights.

COURSE OUTCOMES

On the successful completion of the course the student will be able to...

CO Number	CO Statement	Knowledge Level (K1-K4)
CO1	Highlight the Definition of Human Rights	K1
CO2	State the Role of Universal Declaration of Human Rights	K2
CO3	Explain Human Rights Declarations	K2
CO4	Discuss about the International Human Rights in Domestic Courts.	K2
CO5	Understand about Contemporary Issues on Human Rights	K1

Knowledge Level: K1-Remember; K2 –Understand; K3 – Apply; K4 – Analyse

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	M	S	M
CO2	M	S	S	S	M	S
CO3	S	S	S	M	S	M
CO4	M	S	M	S	M	M
CO5	S	M	S	M	S	M

S- Strong; M- Medium; L- Low

UNIT- I Definition of Human Rights 4Hours

Definition of Human Rights-Nature, Content, Legitimacy and Priority-Theories on Human Rights-Historical Development of Human Rights.

UNIT-II Universal Declaration of Human Rights 4Hours

International Human Rights – Prescription and Enforcement till World War II–Human Rights and the U.N.O.-Universal Declaration of Human Rights-International Covenant on Civil and Political Rights –International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

UNIT-III Human Rights Declarations 4Hours

Human Rights Declarations –U.N.Human Rights Declarations – U.N.Human Commissioner.

UNIT-IV International Human Rights in Domestic Courts. 4Hours

Amnesty International –Human Rights and Helsinki Process-Regional Developments- European Human Rights System-African Human Rights System-International Human Rights in Domestic Courts.

UNIT-V Contemporary Issues on Human Rights 4Hours

Contemporary Issues on Human Rights: Children’s Rights-Women’s Rights– Dalit’s Rights-Bonded Labour and Wages-Refugees-Capital Punishment-Fundamental Rights in the Indian Constitution-Directive Principles of State Policy-Fundamental Duties-National Human Rights Commission.

TEXT BOOKS

S.no	Authors	Title	Publishers	Year of Publication
1	Paul Willams	The International bill of Human Rights	Ent whistle Books	1981
2	Mausice Cranston	What are Human Rights	Bodley Head	1973
3	A.R. Desai	Violation of Democratic rights in India	Popular Prakashan	1986

REFERENCE BOOKS

S.no	Authors	Title	Publishers	Year of Publication
1	Dr.J.N. Pandey	Constitutional law	Central Law Agency	2018
2	J.C. Johari	Human Rights and new World order	Anmol	1996
3	G.S. Bajwa	Human Rights in India	Anmol	1995

WEB SOURCES:

<https://www.ohchr.org>

<https://www.aaas.org>

