



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

M.Com. – SYLLABUS

(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)

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ABOUT THE DEPARTMENT

The Department of Commerce has been an integral part of the college since its establishment in 1967. Over the past 50 years, it has maintained an active and vibrant presence, having a commendable track record. The Department is staffed by a dedicated team of 13 members, all holding doctorate degrees and specialised in various areas of commerce. In 2005, the Department achieved the status of a full-time Research Centre with the introduction of a Ph.D. programme. Currently, the Department offers programmes in B.Com., M.Com., and Ph.D. The primary goal of the Department is to produce socially responsible graduates equipped with individual talents and skills to meet both national and global challenges in the present scenario.

VISION

The Vision of the department is to impart quality higher education in Commerce and related fields to the socio-economically weak students.

MISSION

- Empowering students with all the knowledge and guidance for the need to become worthy management professionals.
- Learning through doing.
- Enhancing their employability.
- Developing social consciousness among students.
- Development of personality.



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GRADUATE ATTRIBUTES

1. **(KB) A knowledge base for arts:** Demonstrated competence in university level mathematics, accounting fundamentals, and specialized research knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve in order to reach substantiated conclusions
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate the concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
6. **(Impacts) Impact of activities on society and the environment:** An ability to analyze social and environmental aspects of all activities. Such ability includes an understanding of the interactions that arts has impact with the economic, social, health, safety, legal, and cultural aspects of society.
7. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
8. **(Econ.)Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations.
9. **(LL) Life-long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge.



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PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The M.Com Post graduates of the Sourashtra College will:

| | |
|--------------|--|
| PEO 1 | make positive contribution to commerce, trade and industry in the national and global context. |
| PEO 2 | apply frameworks and tools to arrive decisions in profession and practice, striking a balance between business and social dimensions. |
| PEO 3 | acquire strong base to pursue professional courses such as CA, ICMA, CFA and ACS. |
| PEO 4 | inculcate the entrepreneurial skills to become a successful entrepreneur. |
| PEO 5 | equip themselves in adopting to the changes through their aptitude and ability for life – long learning in the context of socio–economic, technological and global environment.. |
| PEO 6 | analyse and interpret the financial risks and events. |

POSTGRADUATE (PG) PROGRAMME OUTCOMES (POs)

Postgraduate (M.A., M.Sc., **M.Com.**, M.Com(CA)., M.B.A., M.C.A., etc.,) is a 2 – year degree Programme with 4 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

| | |
|-------------|---|
| PO 1 | Critical Thinking: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas, decisions and also exhibit the advanced knowledge of business laws. |
| PO 2 | Problem Solving: Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution, understand the economic, business environment in the basic tools of business analysis |
| PO 3 | Effective Communication: Knowledge dissemination by oral and verbal mechanisms to the various components of our society. |
| PO 4 | Societal/ Citizenship/ Ethical Credibility: Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions, actions, development of social qualities, analytical ability and skills |
| PO 5 | Environmental Concern and Sustainable Growth: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment. |
| PO 6 | Skill Development and Employable Abilities: Adequate training in relevant skill sector and creating employable abilities among the post graduates, expertise in handling problem solving techniques skills and acquire to pursue higher education, research and development of entrepreneurial skills for promoting industrial and business activities |



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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of M.Com Programme, the students are expected/will be able to

| | |
|--------------|--|
| PSO 1 | develop as professionally competent citizens by applying the knowledge of Commerce with the ability to think clearly, rationally and creatively to support in evolving solutions to the social/public/scientific issues with responsible democratic participation and also eligible for higher studies such as M.Phil., Ph.D., MBA, B.Ed., ACS, CMA and CA |
| PSO 2 | enterprise resourcefulness to identify, plan, formulate, design and evaluate solutions for complex problems that address the specific needs with appropriate consideration for Societal, Cultural, Environmental and Industrial domains. |
| PSO 3 | develop holistically to ignite the lateral thinking ability in problem solving, acquisition of new skills, open-minded and organized way of facing problems with self-awareness and evolving analytical solutions and also be employable in educational institutions, banking sectors and also proficient in entrepreneurship. |
| PSO 4 | create and initiate innovations effectively and communicate efficiently with the computing community and society at large to bridge the gap between computing industry and academia and also able to apply the concepts and techniques in commerce |
| PSO 5 | understand, assess and commit to professional and ethical principles, norms and responsibilities of the cyber world through Digital Literacy and gain the ability for work efficacy as a part of a team and engage effectively with diverse stakeholders |
| PSO 6 | acquire ability and willingness to embark on new ventures and initiatives with critical thinking and desire for more continuous learning focusing on life skills. |

DISTRIBUTION OF CREDITS (PG PROGRAMME)

| | SEMESTER | COURSES | NUMBER OF COURSES | HOURS | CREDITS | TOTAL CREDITS |
|--|----------|---------------------------|-------------------|-------|---------|---------------|
| | I-IV | CORE | 15 | 6 | 5 | 75 |
| | I-IV | ELECTIVE | 4 | 6 | 3 | 12 |
| | I-IV | SBS (SKILL BASED SUBJECT) | 4 | 2 | 1 | 4 |
| | III | NON MAJOR ELECTIVE (NME) | 1 | 6 | 4 | 4 |
| | III | INTERNSHIP | 1 | - | 1 | 1 |
| | | | | | | 96 |

Extra credits may be earned through SWAYAM Courses/other online courses



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MASTER OF COMMERCE – COURSE STRUCTURE

SEMESTER – I

| S. No | Course Code | Course Title | Hours /Week | Exam (Hrs.) | C A | SE | Total Marks | Credits |
|-------------------------|-------------|---|-------------|-------------|-----|----|-------------|-----------|
| 1 | 24PCEC11 | Core – 1: Advanced Company Accounts – I* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2 | 24PCEC12 | Core – 2: Applied Costing* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3 | 24PCEC13 | Core – 3: Quantitative Techniques for Business Decisions | 6 | 3 | 25 | 75 | 100 | 5 |
| 4 | 24PCEC14 | Core – 4: International Business | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 1: ** | | | | | | | | |
| 5 | 24PCEE11 | Strategic Human Resource Management* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCEE12 | Financial Markets and Institutions * | | | | | | |
| 6 | 24PCES11 | SBS – 1: Banking and Insurance | 2 | 3 | 25 | 75 | 100 | 1 |
| | | TOTAL | 30 | | – | – | 600 | 24 |

**One elective course to be chosen from TWO courses *Common to M.Com and M.Com (CA)

SEMESTER – II

| S. No | Course Code | Course Title | Hours/ Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------------------------|-------------|---|-------------|-------------|----|----|-------------|-----------|
| 1. | 24PCEC21 | Core – 5: Advanced Company Accounts – II* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | 24PCEC22 | Core – 6: Accounting for Managers* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | 24PCEC23 | Core – 7: Operations Research | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | 24PCEC24 | Core – 8: International Financial Management | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 2: ** | | | | | | | | |
| 5. | 24PCEE21 | Organizational Behaviour* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCEE22 | Security Analysis and Portfolio Management* | | | | | | |
| 6. | 24PCES21 | SBS – 2: Entrepreneurial Development | 2 | 3 | 25 | 75 | 100 | 1 |
| 7. | | Internship* | – | - | – | – | – | – |
| | | TOTAL | 30 | | – | – | 600 | 24 |

**One elective course to be chosen from TWO courses *Common to M.Com and M.Com (CA)

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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SEMESTER – III

| S. No | Course Code | Course Title | Hours/Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------------------------|-------------|---|------------|-------------|----|----|-------------|-----------|
| 1. | | Core – 9: Advanced Company Accounts – III* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | | Core – 10: GST and Taxation* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | | Core – 11: Business Research Methods | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 3: ** | | | | | | | | |
| 4 | | Management Information System | 4 | 3 | 25 | 75 | 100 | 3 |
| | | Enterprise Resource Planning* | | | | | | |
| 5 | | SBS – 3: Elements of Financial Services | 2 | 3 | 25 | 75 | 100 | 1 |
| 6 | | NME : Tourism Development | 6 | 3 | 25 | 75 | 100 | 4 |
| 7 | | Internship* | – | – | 40 | 60 | 100 | 1 |
| TOTAL | | | 30 | | – | – | 700 | 24 |

**One elective course to be chosen from TWO courses

*Common to M.Com and M.Com (CA)

SEMESTER – IV

| S. No | Course Code | Course Title | Hours/Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------------------------|-------------|---|------------|-------------|----|----|-------------|-----------|
| 1. | | Core – 12: Advanced Company Accounts – IV* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | | Core – 13: Business Environment and Policy* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | | Core – 14: Logistics and Supply Chain Management | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | | Core – 15: Merchant Banking | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 4: ** | | | | | | | | |
| 5. | | E-Commerce* | 4 | 3 | 25 | 75 | 100 | 3 |
| | | Customer Relationship Management* | | | | | | |
| 6. | | SBS – 4: Retail Marketing | 2 | 3 | 25 | 75 | 100 | 1 |
| TOTAL | | | 30 | | – | – | 600 | 24 |

**One elective course to be chosen from TWO courses

*Common to M.Com and M.Com (CA)

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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COURSE STRUCTURE – SEMESTER – I

| S. No | Course Code | Course Title | Hours /Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------------------------|-------------|---|-------------|-------------|----|----|-------------|-----------|
| 1 | 24PCEC11 | Core – 1: Advanced Company Accounts – I* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2 | 24PCEC12 | Core – 2: Applied Costing* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3 | 24PCEC13 | Core – 3: Quantitative Techniques for Business Decisions | 6 | 3 | 25 | 75 | 100 | 5 |
| 4 | 24PCEC14 | Core – 4: International Business | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 1: ** | | | | | | | | |
| 5 | 24PCEE11 | Strategic Human Resource Management* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCEE12 | Financial Markets and Institutions * | | | | | | |
| 6 | 24PCES11 | SBS – 1: Banking and Insurance | 2 | 3 | 25 | 75 | 100 | 1 |
| | | TOTAL | 30 | | – | – | 600 | 24 |

**One elective course to be chosen from TWO courses

*Common to M.Com and M.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non – Major Elective

T – Theory

P – Practical

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-------------------------------|----------|---|---|---------|
| 24PCEC11 | ADVANCED COMPANY ACCOUNTS – I | CORE – 1 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in–depth knowledge about company accounts – I

COURSE OBJECTIVES:

To make the students

- become familiarize and to follow the latest accounting standards in the preparation of financial statements
- construct the financial statements of companies within the framework of Indian Accounting Standards
- implement the treatment of profit or loss prior to incorporation to the prevailing business conditions.
- gain knowledge of different methods of valuation of goodwill and shares
- develop the procedure and devise a plan for the liquidation of companies

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | explain the International and Indian accounting standards with its procedure and formulation | Upto K5 |
| CO 2 | construct the financial statements of companies within the framework of Indian Accounting Standards | Upto K5 |
| CO 3 | ascertain pre and post incorporation profits | Upto K5 |
| CO 4 | follow various methods of valuation of goodwill and shares | Upto K5 |
| CO 5 | analyze and prepare the financial statements in case of liquidation of company | Upto K5 |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY
K4 – ANALYSE, K5 – EVALUATE



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ADVANCED COMPANY ACCOUNTS – I

UNIT– I: ACCOUNTING STANDARDS

Introduction– Meaning – Need – Nature– Objectives – International Accounting Standards – Accounting Standards in India – AS–1 Disclosure of Accounting Policies – AS–2 Valuation of Inventories– AS–3 Cash flow Statement – AS–4 Contingencies and events occurring after balance sheet date– AS–10 Property, Plant & Equipment – AS–13 Accounting for Investments.

UNIT– II: FINAL ACCOUNTS OF COMPANIES

Introduction– Statement of Profit and Loss – contents of statement of Profit and Loss– Balance sheet – Contents of Balance Sheet – Accounting Entries relating to Dividend – Transfer to General Reserve – Managerial Remuneration.

UNIT– III: PROFITS PRIOR TO INCORPORATION

Introduction – Treatment of Profit and Loss prior to incorporation – Basis of Apportionment of expenses – steps involved in ascertaining Pre and Post incorporation profits.

UNIT– IV: VALUATION OF GOODWILL AND SHARES

Meaning of Goodwill – Needs for valuation of Goodwill – Factors affecting value of Goodwill – Methods of Valuation of Goodwill.

Valuation of Shares: Introduction– Need for Valuation of Shares – Methods of Valuation of Shares – Net Asset Method – Yield Method.

UNIT– V: LIQUIDATION OF COMPANIES

Meaning– Modes of Winding up – Contributory – Order of Payment – Statement of affairs – Deficiency or Surplus Account.

80% problem and 20% theory

TEXT BOOK:

Reddy T.S & Dr. Murthy A, *Corporate Accounting*, Margham Publications, Chennai

REERERENCE BOOKS:

1. Gupta R L, Radhaswamy M, *Corporate Accounting Volume II*, Sultan chand & sons, New Delhi
2. Dr.Arulanandam M A, Dr.Raman K.S, *Advanced Accountancy*, Vol.II(corporate Accounting), Himalaya publishing house, Mumbai
3. Dr. Shukla S M, Dr.Gupta K L, *Corporate Accounting*, Sahitya Bhawan Publications, AGrex (U.P)

DIGITAL TOOLS:

1. https://en.wikipedia.org/wiki/Indian_Accounting_Standards
2. <https://www.youtube.com/watch?v=j76Tdl2D-p4>
3. <https://www.accountingnotes.net/goodwill/valuation-of-goodwill-and-shares-accounting/12804>
4. <https://www.accountingnotes.net/shares/valuation-of-shares/valuation-of-shares-need-and-methods-with-illustrations/8878>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 2 | 2 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 |

3. Advanced Application 2. Intermediate Development 1.IntroductoryLevel

COURSE DESIGNERS: Dr. J. DURAICHAMY



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-----------------|----------|---|---|---------|
| 24PCEC12 | APPLIED COSTING | CORE – 2 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| | | | |
|------------------|---|--|--|
| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Applied costing

COURSE OBJECTIVES:

To make the students

- become familiar with the various cost concepts, and elements of cost
- acquire the knowledge of different methods of payment of wages and incentives
- understand the costing procedure under process costing
- acquaint the knowledge of applying Marginal costing for Business decision making
- use different methods and techniques of cost control

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | become familiar with the various cost concepts, and elements of cost | Upto K5 |
| CO 2 | understand the preparation of wage payment and incentive system under labour and overhead | Upto K5 |
| CO 3 | acquire the knowledge of application of process costing | Upto K5 |
| CO 4 | get acquaintance with the application of Marginal costing for Business decision making | Upto K5 |
| CO 5 | gain knowledge of cost control and reduction | Upto K5 |

K1–KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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APPLIED COSTING

UNIT– I: INTRODUCTION

Costing – Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting – Nature and significance of Cost Accounting – Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing – job order Costing– Process Costing– Materials – Issue of materials – Pricing of material issued.

UNIT– II: LABOUR COSTING

Labour – types of labour cost – Methods of time keeping – Idle time – overtime – labour turnover – Wage payment and incentive system. Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation – Apportionment – Re–apportionment.

UNIT– III: PROCESS COSTING

Process costing – Comparison between joint costing and process costing – costing procedure under process costing– Process Losses – Inter process profit – Equivalent production – Joint product and by products costing – accounting for joint products & bye products.

UNIT– IV: MARGINAL COSTING

Marginal costing – Salient features – Break – Even analysis – Cost – Volume–profit analysis – Application of Marginal costing for Business decision making –Determination of sales mix – Make or buy decisions – Human Resource Accounting.

UNIT– V: COST MANAGEMENT

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing

Note: 80% problem and 20% theory

TEXT BOOK:

Reddy, T.S. & Dr. Hariprasad Reddy, Y, *Management Accounting*, Margham Publications, Chennai.



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REFERENCE BOOKS:

1. Khan M Y & Jain P K (2014), *Management Accounting*, Tata McGraw Hill, New Delhi
2. Maheswari S.N, (2014), *Management Accounting*, Sultan Chand & Sons, New Delhi

DIGITAL TOOLS:

1. <https://cleartax.in/s/cost-accounting>
2. <https://cleartax.in/glossary/cost-of-labour/>
3. <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>
4. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>
5. <https://www.gartner.com/en/finance/glossary/cost-management#:~:text=Cost%20management%20is%20the%20process,budget%2C%20forecast%20and%20monitor%20costs.>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 1 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 2 | 3 | 3 | 3 |
| CO5 | 1 | 2 | 3 | 2 | 2 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|--|----------|---|---|---------|
| 24PCEC13 | QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS | CORE – 3 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | Skill Oriented | Entrepreneurship |
|------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Quantitative Techniques for Business Decisions

COURSE OBJECTIVES:

To make the students

- understand the value and use of quantitative methods in administrative and operational problem solving and decision-making
- develop and understand variety of statistical and quantitative techniques applicable to a wide range of business situations
- use the various test on significance
- apply chi-square test and ANOVA
- impart knowledge on interpolation

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | get a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making | Upto K5 |
| CO 2 | gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations | Upto K5 |
| CO 3 | design the knowledge on testing on significance | Upto K5 |
| CO 4 | apply chi-square test and ANOVA | Upto K5 |
| CO 5 | use the knowledge of interpolation and various methods to solve problems | Upto K5 |

K1-KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY, K4-ANALYSE, K5-EVALUATE



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QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

UNIT– I: INTRODUCTION

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Types of correlation – methods of studying correlation – Karl Pearson’s co-efficient of correlation and rank correlation – Simple – Partial and Multiple –Regression Analysis – importance – difference between correlation and regression – regression equation – least square method and deviations taken from arithmetic mean and assumed mean.

UNIT– II: PROBABILITY AND DISTRIBUTION

Probability – meaning – usefulness – probability measures – limitations – empirical or relative probability – theorems and probability– conditional probability – baye’s theorem – Theoretical Distributions – random variable – Probability density function – types of probability distribution – Binomial – Poisson – Normal Distribution. (simple problems only)

UNIT– III: TESTING OF SIGNIFICANCE

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples).

UNIT– IV: CHI–SQUARE TEST

Chi–square test – meaning – characteristics – degrees of freedom – uses of chi–square test – application of chi–square test in research – analysis of variance (One way classification)

UNIT– V: INTERPOLATION

Interpolation – meaning – definition – need and importance – Methods of Interpolation – Newton’s Method – Lagrange’s Method

Note: Question paper shall consist of 20% Theory and 80% Problems

TEXT BOOK:

Dr. M. Manoharan, *Statistical Methods*, Palani Paramount Publications, Palani.

| S. No. | UNIT | PAGE NUMBER |
|--------|------|---------------------------|
| 1 | I | 277–291, 297–302, 334–350 |
| 2 | II | 579–596,624–648 |
| 3 | III | 673–706 |
| 4 | IV | 713–735,741–748 |
| 5 | IV | 514–517,521–535 |

REFERENCE BOOK:

Gupta S P (1995), *Statistical Methods*, Sultan Chand & Sons, New Delhi.



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DIGITAL TOOLS:

1. <https://www.toppers4u.com/2021/01/quantitative-techniques-application.html>
2. <https://www.investopedia.com/terms/p/probabilitydistribution.asp#:~:text=A%20probability%20distribution%20is%20a,take%20within%20a%20given%20range.>
3. <https://byjus.com/maths/tests-of-significance/>
4. <https://www.simplilearn.com/tutorials/statistics-tutorial/chi-square-test>
5. <https://byjus.com/maths/interpolation/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 3 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 3 | 1 | 2 | 3 |
| CO3 | 1 | 3 | 2 | 2 | 3 | 1 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO5 | 1 | 2 | 3 | 2 | 2 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|------------------------|----------|---|---|---------|
| 24PCEC14 | INTERNATIONAL BUSINESS | CORE – 4 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about international business

COURSE OBJECTIVES:

To make the students

- learn the basics of international business
- acquainted on the international trading environment
- gain an understanding on the multinational enterprises
- learn the various aspects of international financial management
- gain an understanding on the recent developments in international business

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | gain knowledge of international business | Upto K5 |
| CO 2 | acquire the knowledge of international trading environment | Upto K5 |
| CO 3 | understand the multinational enterprises | Upto K5 |
| CO 4 | use the description of various aspects of international financial management | Upto K5 |
| CO 5 | gain the knowledge of recent developments in international business | Upto K5 |

K1–KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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INTERNATIONAL BUSINESS

UNIT– I: INTRODUCTION

International business – meaning – features – factors – International Operations Management – International Business Environment – Means of engaging in International Business – External Influences of International Business

UNIT– II: INTERNATIONAL TRADING ENVIRONMENT

International Trading Environment–WTO – TRIM – TRIP – IPR – Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNIT– III: MULTINATIONAL ENTERPRISES

Multinational enterprises – meaning – features – Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT– IV: INTERNATIONAL FINANCIAL MANAGEMENT

International Financial Management – meaning – role – International Monetary System – Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies.

UNIT– V: RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS

Recent developments in International Business – E–business Strategy – International Business Intelligence – International Product Decisions – Global Supply Chain Management: International Logistics and Distribution – Designing Organizations for International Environment.

TEXT BOOK:

Francis Cherunilam, (2015), *International Business Text and Cases*, Eastern Economy Edition, New Delhi

REFERENCE BOOK:

1. John D. Daniels & Lee H Radebough, (2009), *International Business*, Wesley Publishing Company, New Delhi
2. Roger Bennett, (2011), *International Business*, Pearson Education, New Delhi
3. Anand .K. Sundaram .J, Steward Black, (2010), *The International Business Environment – Text and Cases*, Prentice Hall of India Private Ltd., New Delhi.

DIGITAL TOOLS:

1. <https://www.geeksforgeeks.org/introduction-to-international-business/>
2. <https://www.oecd.org/trade/topics/trade-and-the-environment/>
3. [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Multinational_enterprise_\(MNE\)#:~:text=A%20multinational%20enterprise%2C%20abbreviated%20as,in%20more%20than%20one%20country.](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Multinational_enterprise_(MNE)#:~:text=A%20multinational%20enterprise%2C%20abbreviated%20as,in%20more%20than%20one%20country.)
4. <https://emeritus.org/blog/finance-international-financial-management/>
5. <https://smallbusiness.chron.com/major-trends-international-business-60529.html>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 3 | 2 | 1 | 2 |
| CO2 | 2 | 3 | 2 | 3 | 1 | 2 |
| CO3 | 3 | 1 | 2 | 3 | 2 | 3 |
| CO4 | 2 | 3 | 1 | 3 | 3 | 1 |
| CO5 | 3 | 1 | 2 | 3 | 2 | 3 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-------------------------------------|--------------|---|---|---------|
| 24PCEE11 | STRATEGIC HUMAN RESOURCE MANAGEMENT | ELECTIVE – 1 | 4 | – | 3 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about human resource management

COURSE OBJECTIVES:

To make the students

- know the basics present trend in Human Resource Management
- understand the various job related aspects
- understand various aspects of Human development related issue
- gain the knowledge of evaluate the quality aspects of human resource
- learn the safety aspects of Human Resource.

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | know the basics present trend in Human Resource Management | Upto K5 |
| CO 2 | furnish the various job related aspects | Upto K5 |
| CO 3 | know various aspects of Human development related issues | Upto K5 |
| CO 4 | evaluate the quality aspects of human resources | Upto K5 |
| CO 5 | adopt the safety aspects of Human Resources. | Upto K5 |

K1–KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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STRATEGIC HUMAN RESOURCE MANAGEMENT

UNIT– I: INTRODUCTION TO HRM

Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management–Strategic Human Resource Management–Qualities of a good personnel manager

UNIT– II: ACQUISITION OF HUMAN RESOURCE STRATEGY

Human Resources Strategic Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension– job analysis and job design – Assessing Human resource requirements – job description & specification – job design – job characteristics approach to job design.

UNIT– III: RECRUITMENT AND TRAINING STRATEGY

Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e–recruitment selection process–orientation process – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

UNIT– IV: PERFORMANCE APPRAISAL STRATEGY AND COMPENSATION MANAGEMENT

Compensation Management – performance appraisal and audit–nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal

UNIT– V: MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF STRATEGIC HRM

Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal.

TEXT BOOKS:

1. J. Jayasankar, *Human Resource Management*, Margham Publications, Chennai –17.
2. Shashi K. Gupta, *Human Resource Management*, Kalyani Publishers, New Delhi–2.

REFERENCE BOOKS:

1. Ashwathappa, *Human Resource Management*, McGraw Hill, India
2. Prasad L M, *Human Resource Management*, Sultan Chand & Sons
3. Rao V.S.P., *Human Resource Management*, Taxman Publication Pvt., Ltd., Sultan Chand & Sons.
4. Ananda Das Guptha *Strategic Human Resource Management*, Taylor & Francis Ltd; 1st edition (13 December 2021)

DIGITAL TOOLS:

1. <https://www.aihr.com/blog/human-resource-basics/>
2. <https://rajras.in/recruitment-selection-training-development/>
3. <https://www.zavvy.io/blog/performance-appraisal-compensation>
4. <https://www.scribd.com/document/283795491/Emerging-Horizons-in-HRM-Final>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 1 | 2 | 3 | 2 | 3 |
| CO2 | 2 | 2 | 1 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 3 | 3 | 1 | 3 |
| CO4 | 3 | 2 | 3 | 2 | 1 | 3 |
| CO5 | 3 | 1 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. T. KARTHICK

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|------------------------------------|--------------|---|---|---------|
| 24PCEE12 | FINANCIAL MARKETS AND INSTITUTIONS | ELECTIVE – I | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about financial markets and its structure

COURSE OBJECTIVES:

To make the students

- understand the basic concepts of financial markets
- know the working of commercial paper market
- gain the concept of capital market
- acquire the knowledge of working of various credit rating agencies such as CRISIL, etc
- understand the functioning of various financial institutions such as NABARD, EXIM bank, etc,

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | understand the basic concepts of financial markets | Upto K5 |
| CO 2 | gain the knowledge on the working of commercial paper market | Upto K5 |
| CO 3 | know the concept of capital market | Upto K5 |
| CO 4 | know the working of various credit rating agencies such as CRISIL, etc | Upto K5 |
| CO 5 | understand the functioning of various financial institutions such as NABARD, EXIM bank, etc | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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FINANCIAL MARKETS AND INSTITUTIONS

UNIT – I: FINANCIAL MARKETS

Introduction – meaning – definition – role – functions – constituents – financial instruments – capital market instruments – Indian money and capital markets – global financial markets – **Money market:** meaning – characteristics – importance – general functions – segments – financial institutions – characteristics of developed money market – global money markets – **Call money market:** meaning – features – benefits – Indian call money market – call money rates.

UNIT – II: COMMERCIAL PAPER MARKET

Meaning – importance – **Certificate of Deposit (CD) market:** meaning – features – time deposit Vs certificate of deposit – role of DFHI – Treasury Bill Market: meaning – Treasury Bills – general features – **Gilt-edged securities market:** meaning – features – importance of gilt-edged market

UNIT – III: CAPITAL MARKET

Meaning – characteristics – new financial instruments – **Capital market instruments** – meaning – types – preference shares – equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages.

UNIT – IV: FINANCIAL SERVICE INSTITUTIONS

Clearing Corporation of India Limited – settlement of risks – risk management system – benefits – **CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – **DFHIL** – Meaning.

UNIT – V: FINANCIAL INSTITUTIONS

Meaning – special characteristics – money market institutions – capital market institutions – **National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB



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TEXT BOOK:

Gurusamy S, (2015), *Financial Markets and Institutions*, Vijay Nicole Imprints Ltd, Chennai

REFERENCE BOOKS:

1. Khan M Y, (2001), *Financial Services*, Tata Mcgraw Hill, New Delhi
2. Meir Kohn, (2004), *Financial Institutions And Markets*, Oxford University Press, New Delhi.
3. Bhole. M And Jitendra Mahakud, (2012), *Financial Institutions and Markets*, Mcgraw Hill Education, New Delhi

DIGITAL TOOLS:

1. <https://www.investopedia.com/markets-4689752>
2. <https://www.investopedia.com/terms/c/commercialpaper.asp>
3. <https://www.investopedia.com/terms/c/capitalmarkets.asp>
4. <https://www.michaelpage.com/advice/career-advice/growing-your-career/11-types-financial-services-and-institutions>
5. <https://investopedia.com/ask/answers/061615/what-are-major-categories-financial-institutions-and-what-are-their-primary-roles.asp#:~:text=The%20major%20categories%20of%20financial,insurance%20companies%2C%20and%20mortgage%20companies.>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | 3 | 1 | 2 |
| CO2 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 3 | 1 | 2 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 2 | 3 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-----------------------|----------|---|---|---------|
| 24PCES11 | BANKING AND INSURANCE | SBS – 1 | 2 | – | 1 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Modern Banking

COURSE OBJECTIVES:

To make the students

- understand the origin and the growth of the Indian Banking system
- understand the functions of commercial banks
- describe the functions of SBI and cooperative banks
- explain the concept of e-banking
- describe the KYC norms while opening new bank account

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | understand the basic concepts of banking | Upto K5 |
| CO 2 | be familiar with the functioning of the commercial banks and the RBI | Upto K5 |
| CO 3 | understand the e-banking and the modalities of bank accounts | Upto K5 |
| CO 4 | learn the functions of SBI and cooperative banks | Upto K5 |
| CO 5 | describe the KYC norms while opening new bank account | Upto K5 |

K1–KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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BANKING AND INSURANCE

UNIT – I: INTRODUCTION TO BANKING

Meaning – History of banking – Components of Indian banking – Indian banking system – Phases of development – Banking structure in India – Payment banks and Small Banks (Practical – Presentation of Charts from inception of Banks and draw the structure of Banks in India).

UNIT – II: RESERVE BANK OF INDIA

Origin and History – Establishment – Objective – Legal framework – Functions of RBI – Credit policies – Indian subsidiaries – Foreign subsidiaries credit policy. (Practical – Collections of various credit policies available in RBI).

UNIT – III: E-BANKING

Meaning – e-banking and financial services – risk management for e-banking. **ATM:** Introduction – Features – Mechanism – benefits – shared ATM networks in India. Electronic money – mode of issue and implications – e-money and monetary policy – policy issues of RBI. Electronic Funds Transfer (EFT) system – RTGS – Debit Card – Credit Card – IMPS – NEFT. (Practical – List of bank charges, list of ATMs available in Madurai City (bank wise), Collection of various forms for fund transfer).

UNIT – IV: INTRODUCTION TO INSURANCE

Introduction – Meaning of insurance – Definition of insurance – Nature of insurance – Functions of insurance – General Insurance.

UNIT – V: TYPES OF INSURANCE

Meaning – Types of Insurance – Life Insurance – General Insurance – Fire Insurance – Marine Insurance – Miscellaneous Insurance

TEXT BOOKS:

1. Gordon & Natarajan, (2019), *Banking Theory Law & Practice*, Himalaya Publishing House, Mumbai
2. Dr. A. Murthy, (2017), *Principles and Practice of Insurance*, Margham Publications, Chennai – 17

REFERENCE BOOKS:

1. Sundaram and Varshney, (2016), *Banking Theory Law and Practice*, Sultan Chand Co, New Delhi
2. Gurusamy S, (2018) *Banking Theory Law and Practice*, Vijay Nicole Publications, Chennai
3. Maheswari, S.N, (2010), *Banking Law Theory and Practice* Kalyani Publications, Mumbai



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DIGITAL TOOLS:

1. <https://www.investopedia.com/terms/b/bank.asp>
2. <https://www.investopedia.com/terms/c/commercialbank.asp>
3. <https://www.taxmann.com/post/blog/functions-of-rbi>
4. <https://byjus.com/commerce/e-banking/>
5. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | 2 | 3 | 1 |
| CO2 | 2 | 3 | 2 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 3 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. P. PONRAJ



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COURSE STRUCTURE – II SEMESTER

| S. No | Course Code | Course Title | Hours/Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------------------------|-------------|---|------------|-------------|----|----|-------------|-----------|
| 1. | 24PCEC21 | Core – 5: Advanced Company Accounts – II* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | 24PCEC22 | Core – 6: Accounting for Managers* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | 24PCEC23 | Core – 7: Operations Research | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | 24PCEC24 | Core – 8: International Financial Management | 6 | 3 | 25 | 75 | 100 | 5 |
| Elective – 2: ** | | | | | | | | |
| 5. | 24PCEE21 | Organizational Behaviour* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCEE22 | Security Analysis and Portfolio Management* | | | | | | |
| 6. | 24PCES21 | SBS – 2: Entrepreneurial Development | 2 | 3 | 25 | 75 | 100 | 1 |
| 7. | | Internship * | – | – | – | – | – | – |
| | | TOTAL | 30 | | – | – | 600 | 24 |

**One elective course to be chosen from TWO courses

*Common to M.Com and M.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non – Major Elective

T – Theory

P – Practical



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|--------------------------------|----------|---|---|---------|
| 24PCEC21 | ADVANCED COMPANY ACCOUNTS – II | CORE – 5 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Company Accounts II.

COURSE OBJECTIVES:

To make the students

- understand the concept and application of various accounting standards.
- understand the concept of holding company and the procedures involved in the preparation of holding company accounts.
- impart knowledge and skills in the preparation of accounts of Banking companies.
- develop and understand the concept and the procedures in the preparation of Insurance company accounts.
- gain knowledge about Human resource accounting and Social responsibility accounting

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | follow and apply different accounting standards | Upto K5 |
| CO 2 | have the practical implication in the preparation of holding company accounts | Upto K5 |
| CO 3 | analyze and prepare the financial statements of bank accounts | Upto K5 |
| CO 4 | construct the financial statements of insurance company accounts with the modified format | Upto K5 |
| CO 5 | gain knowledge about human resource accounting and social responsibility accounting | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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ADVANCED COMPANY ACCOUNTS – II

UNIT – I: ACCOUNTING STANDARDS

AS–14 Accounting for Amalgamation – AS–15 Employee Benefits – AS–16 Borrowing cost– AS–20 Earnings Per Shares – AS–21 Consolidated Financial Statement – AS–22 Accounting for taxes on Income.

UNIT – II: HOLDING COMPANIES

Meaning – Preparation of Consolidated Balance Sheet – Steps involved in Preparation of Consolidated Balance Sheet

UNIT – III: ACCOUNTING FOR BANKING COMPANIES

Introduction– Legal Requirements – Preparation of Profit and Loss Account – Preparation of Balance Sheet – Items Requiring in preparation of Final Accounts – Classification of Bank Advances.

UNIT – IV: ACCOUNTS FOR INSURANCE COMPANIES

Introduction – Types of Insurance – Form for Life Insurance Final Accounts – Profit and Loss Account – Balance Sheet – Accounts of General Insurance Companies – Preparation of Final Accounts.

UNIT – V: HUMAN RESOURCE ACCOUNTING

Meaning – Objectives – Valuation of Human Resources – Cost Based Methods – Value Based Methods – Advantages – Limitations.

Social Responsibility Accounting – Meaning – Objectives – Approaches and Methods to Social Responsibility Accounting Reporting (Theory only).

Note: 80% problem and 20% theory

TEXT BOOKS:

1. Reddy, T.S. and Murthy, A. (2015), *Corporate Accounting*, Revised Edition, Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, *Fundamentals of Advanced Accounting*, Third Revised Edition 2014, S. Chand & Company Private Limited, New Delhi.

REFERENCE BOOKS:

1. Arulanandam, M.A. and Raman, K.S. (2009). *Advanced Accounting*. 6th Edition, Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy. M (2009). *Advanced Accountancy* Vol II, 13th Revised Edition. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. (2014). *Advanced Accountancy*. Vol II 20th Edition. Kalyani Publishers, New Delhi
4. Pillai, R.S.N. and Bagavathi. (2012). *Advanced Accountancy*. Vol II, 5th Edition. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. (2011). *Corporate Accounting*. 10 Edition. Pearson Education. New Delhi.



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DIGITAL TOOLS:

1. <https://www.accountingnotes.net/holding-companies/holding-companies-problems-and-solutions-accounting/13009>
2. <http://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>
3. <https://uafulucknow.ac.in/wp-content/uploads/2020/03/Accounts-of-banking-company.pdf>
4. <https://www.dynamictutorialsandservices.org/2018/09/accounts-of-banking-companies-solved.html>
5. <https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117>
6. <https://www.accountingnotes.net/electricity-companies/double-account-system-maintained-by-electricity-companies/9537>
7. <https://egyankosh.ac.in/bitstream/123456789/17041/1/Unit-5.pdf>
8. <https://indiafreenotes.com/meaning-definitions-characteristics-functions-and-importance-of-social-responsibility-accounting/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 3 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 2 | 3 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. J. DURAICHAMY



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-------------------------|----------|---|---|---------|
| 24PCEC22 | ACCOUNTING FOR MANAGERS | CORE – 6 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Accounting for Managers

COURSE OBJECTIVES:

To make the students

- acquaint with the applicability of financial statements for decision making
- take decisions using management accounting tools
- understand the mechanics of preparation of cash flow and funds flow statements
- apply the standard costing and variance analysis
- understand the preparation of various budgets

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | understand the applicability of financial statements for decision making | Upto K5 |
| CO 2 | use the knowledge in preparation, analysis and interpretation of financial statements | Upto K5 |
| CO 3 | prepare cash flow and funds flow statements | Upto K5 |
| CO 4 | gain mastery over the preparation of variance analysis | Upto K5 |
| CO 5 | have a good understanding of preparation of various budgets | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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ACCOUNTING FOR MANAGERS

UNIT – I: INTRODUCTION

Management Accounting: Meaning – Objectives — Scope and functions – Merits and demerits – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – functions of management accountant.

UNIT – II: ANALYSIS OF FINANCIAL STATEMENTS

Concepts of Financial Statements–Nature–Analysis & Interpretations of financial statements – Tools – Comparative Financial statements – Common size statements — Trend analysis – Ratio analysis – Short term financial ratios– Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios

UNIT – III: FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT

Funds Flow Analysis–Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement – Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement –Distinction between Funds Flow and Cash Flow

UNIT – IV: STANDARD COSTING AND VARIANCE ANALYSIS

Standard Costing– Advantage and Limitations of standard costing –Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances.

UNIT – V: BUDGET AND BUDGETARY CONTROL

Concept of Budget & Budgetary control–Nature and objectives of budgetary control – Advantages & limitations –Types of Budgets – Preparation of Cash budget, Fixed and Flexible budgets – Master budget – Zero base budgeting.

Note: Question paper shall consist of 20% Theory and 80% Problems

TEXT BOOK:

Reddy, T.S. & Dr. Hariprasad Reddy, Y, *Management Accounting*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Khan M Y & Jain P K (2014), *Management Accounting*, Tata McGraw Hill, New Delhi
2. Maheswari S.N, (2014), *Management Accounting*, Sultan Chand & Sons, New Delhi

DIGITAL TOOLS:

1. <https://www.zoho.com/books/guides/management-accounting.html>
2. <https://www.investopedia.com/ask/answers/012015/what-difference-between-cash-flow-and-fund-flow.asp>
3. <https://accountingprofessor.org/standard-costing-and-variance-analysis-how-its-done-and-whynbsp/>
4. <https://www.financestrategists.com/accounting/management-accounting/budget-and-budgetary-control/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 3 | 3 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|---------------------|----------|---|---|---------|
| 24PCEC23 | OPERATIONS RESEARCH | CORE – 7 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about operation research

COURSE OBJECTIVES:

To make the students

- understand the conceptual aspects of operations research
- know Linear programming problem
- learn Transportation problems
- know assignment problems
- gain the knowledge of game theories

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | understand the models of operations research | Upto K5 |
| CO 2 | apply the various techniques of operations research such as LPP – simplex method | Upto K5 |
| CO 3 | gain the knowledge of transportation problem – North west corner method, least cost method etc | Upto K5 |
| CO 4 | apply the knowledge of balanced and unbalanced assignment problems | Upto K5 |
| CO 5 | analyze the calculation of game theory | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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OPERATIONS RESEARCH

UNIT – I: INTRODUCTION TO OPERATIONS RESEARCH

Meaning – definition – origin and history – characteristic features – need – scope – steps – techniques – application – limitations – Linear programming Problem (LPP) – Meaning – Requirements – assumptions – applications – Mathematical formulations in LPP – formulating LPP model

UNIT – II:

OBTAINING OPTIMAL SOLUTION FOR LINEAR PROGRAMING PROBLEM (LPP)

Graphical method – problems – Simplex method for \leq type of LPP & for slack variable case – maximization function – minimization function (simple problems only)

UNIT – III: TRANSPORTATION PROBLEMS (INITIAL BASIC FEASIBLE SOLUTION)

Assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation method, Test for optimality Determining – Net evaluations (uv method) – Degeneracy in Transportation Problems.

UNIT – IV: ASSIGNMENT PROBLEMS

Features–Transportation problem Vs Assignment problem Balanced assignment problems and unbalanced assignment problems – Hungarian Method

UNIT – V: GAME THEORY

meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game

Note: Question paper shall consist of 20% Theory and 80% Problems

TEXT BOOK:

Kanti Swarup, P.K.Gupta & Man Mohan, (2010), *Operations Research*, Jain Book Agency, New Delhi.

| S. No. | UNIT | PAGE NUMBER |
|--------|------|----------------------------|
| 1 | I | 21–27,29–32 |
| 2 | II | 43–47,50–54,57–58,68–72 |
| 3 | III | 171–173,176–179, 181 – 185 |
| 4 | IV | 209–214 |
| 5 | IV | 313–325 |

REFERENCE BOOKS:

1. Kapoor V K, (2011), *Operations Research Techniques for Management*, Sultan Chand And Sons, New Delhi
2. Anand Sharma, (2014), *Operations Research*, Himalaya Publishing House, Mumbai.
3. Arangi S.K. (2014), *Applied Operations Research and Quantitative Methods*, Himalaya Publishing House, Mumbai.



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DIGITAL TOOLS:

1. [https://techtargget.com/whatis/definition/operations-research-OR#:~:text=operations%20research%20\(OR\)&text=Operations%20research%20\(OR\)%20is%20a%20n,defined%20steps%20by%20mathematical%20analysis.](https://techtargget.com/whatis/definition/operations-research-OR#:~:text=operations%20research%20(OR)&text=Operations%20research%20(OR)%20is%20a%20n,defined%20steps%20by%20mathematical%20analysis.)
2. <https://byjus.com/question-answer/how-do-you-find-the-optimal-solution-in-linear-programming/>
3. [https://www.sciencedirect.com/science/article/pii/S1319157820304213#:~:text=The%20initial%20basic%20feasible%20solution%20\(IBFS\)%20is%20a%20significant%20step,to%20find%20the%20optimal%20solution.](https://www.sciencedirect.com/science/article/pii/S1319157820304213#:~:text=The%20initial%20basic%20feasible%20solution%20(IBFS)%20is%20a%20significant%20step,to%20find%20the%20optimal%20solution.)
4. <https://www.scribd.com/doc/28993450/Assignment-Algorithm-Operations-Research-Hungarian-Method>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|------------------------------------|----------|---|---|---------|
| 24PCEC24 | INTERNATIONAL FINANCIAL MANAGEMENT | CORE – 8 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | Skill Oriented | Entrepreneurship |
|------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about financial management.

COURSE OBJECTIVES:

To make the students

- understand the theoretical framework of financial management in business corporations
- apply in depth analysis of various sources of financing and financial planning
- receive knowledge of managing assets of the company
- acquaint the importance of leverages
- use the capital structure and dividend theories in practical life

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | gain the theoretical framework of financial management in business corporations | Upto K5 |
| CO 2 | understand various sources of financing and financial planning | Upto K5 |
| CO 3 | identify the management assets of the company | Upto K5 |
| CO 4 | understand leverages | Upto K5 |
| CO 5 | use the capital structure and dividend theories | Upto K5 |

K1–KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – I: FOUNDATIONS OF FINANCE

Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization Vs Wealth maximization – Finance Functions – Role of Finance Manager – Liquidity Vs Profitability– Risk and return trade off–Financial management & other functional areas – Methods & tools of Financial management. working capital – Factors –Determinants of working capital– issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

UNIT – II: MANAGEMENT OF ASSETS

Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis – Inventory management: Objectives of inventory management – RISK & Cost of holding inventory– Techniques of Inventory management – EOQ – ABC analysis (Theory)

UNIT – III: LEVERAGES AND DIVIDEND DECISION

Leverage–Types–Operating leverage–degree of Operating leverage – Financial leverage – Degree of financial leverage– Combined leverage – EBIT/EPS Analysis – Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital.

UNIT – IV: CAPITAL STRUCTURE:

designing capital structure – – Factors determining capital structure – Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Gordon and Modigliani –Miller theories (Theory & Problems)

UNIT – V: INVESTMENT DECISIONS

Capital Budgeting – Nature of capital budgeting Objectives – Process– factors influencing capital budgeting decisions – Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return (Theory & Problems)

Note: Question paper shall consist of 60% Theory and 40 % Problems



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TEXT BOOKS:

1. Murthy A, (2016), *Financial Management*, Margham Publications, Chennai
2. Maheswari S N, (2016), *Financial Management*, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Khan M Y and Jain P K, (2014), *Financial Management*, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Pandey I M, (2014), *Financial Management*, Vikas Publishing House, Mumbai
3. Periyasamy, (2015), *Financial Management*, Vijay Nicole Imprints, Chennai

DIGITAL TOOLS:

1. https://www.brainkart.com/article/Foundations-of-Finance_7151/
2. <https://www.investopedia.com/terms/a/assetmanagement.asp>
3. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3044011
4. <https://www.investopedia.com/terms/c/capitalstructure.asp#:~:text=Error%20Code%3A%20100013-.What%20Is%20Capital%20Structure%3F,future%20cash%20flows%20and%20profits.>
5. <https://www.geeksforgeeks.org/investment-decision-meaning-and-factors-affecting-investment-decision/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | 2 | 1 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 1 | 3 |
| CO3 | 2 | 3 | 3 | 3 | 1 | 3 |
| CO4 | 3 | 2 | 1 | 3 | 2 | 3 |
| CO5 | 3 | 1 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|--------------------------|--------------|---|---|---------|
| 24PCEE21 | ORGANIZATIONAL BEHAVIOUR | ELECTIVE – 2 | 4 | – | 3 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Organizational Behaviour

COURSE OBJECTIVES:

To make the students

- enable the students basic aspects of organizational behaviour in current scenario
- help students' attitude and approaches of the organization
- furnish personality and motivation
- study organizational structure and change
- improve the ability of students in leadership and communication

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | gain the knowledge of organizational behaviour in current scenario | Upto K5 |
| CO 2 | understand the concepts of perception, learning, values and attitudes | Upto K5 |
| CO 3 | acquire the knowledge of theories of personality and motivation | Upto K5 |
| CO 4 | gain the knowledge in the area of organizational change and structure | Upto K5 |
| CO 5 | understand the leadership qualities and stress management | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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ORGANIZATIONAL BEHAVIOUR

UNIT – I: ORGANIZATION BEHAVIOUR

Meaning – Characteristics – Nature – Objectives – Importance – Disciplines contributing to organizational behavior – organizational behavioural Models – Problems in organizational behaviour.

UNIT – II: PERCEPTION

Meaning – Process – Determinants of perception. **Learning:** Meaning – Characteristics – Factors determining Learning – Theories on Learning. **Attitudes:** Meaning – Functions of attitudes. **Values:** Meaning – Types.

UNIT – III: PERSONALITY

Definition – Determinants of Personality – Personality Theories – Personality Traits influencing behaviour.

Motivation: Meaning – Theories on motivation – Maslow’s Need Hierarchy Theory – McGregor’s X and Y Theories – Herzberg’s two factor model theories.

UNIT – IV: ORGANIZATIONAL CHANGE

meaning of change – Factors influencing change. **Organizational Development:** Meaning – characteristics – objectives – steps in Organizational Development.

UNIT – V: LEADERSHIP

Meaning – Nature – Importance – Leader vs Manager – Kinds of Leadership styles.

Work stress: Meaning of Stress – Causes of Stress – Factors causing stress – Managing stress in work place.

TEXT BOOK:

J. Jeyasankar, *Organizational Behaviour*, Margham Publications (2012), Chennai.

REFERENCE BOOKS:

1. Prasad L. M, *Organizational Behaviour*, Sultan Chand and Sons, New Delhi (2014)
2. Khanka S.SW, *Organizational Behaviour* (Text and Cases) S. Chand and Co Ltd, New Delhi (2020)

DIGITAL TOOLS:

1. <https://www.investopedia.com/terms/o/organizational-behavior.asp>
2. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_perception.htm
3. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_personality.htm
4. https://tutorialspoint.com/organizational_behavior/organizational_behavior_change.htm#:~:text=Organizational%20change%20can%20be%20defined,new%20rule%20is%20implemented%20here.
5. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_leadership.htm

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 1 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|--|--------------|---|---|---------|
| 24PCEE22 | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | ELECTIVE – 2 | 4 | – | 3 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Security Analysis and Portfolio Management

COURSE OBJECTIVES:

This course exposes the students on the basic concepts of investments, portfolio management and the various investment avenues.

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|--|---|
| CO 1 | be familiar with the investment process, sources of investment and analyse various investment options. | Upto K5 |
| CO 2 | compare primary market and secondary market and explain the working of stock exchanges in India. | Upto K5 |
| CO 3 | apply the techniques of fundamental and technical analysis in investment proposal. | Upto K5 |
| CO 4 | compute the value of securities. | Upto K5 |
| CO 5 | identify and Analyse the risks and measure the risks and returns through Modern Portfolio Theory. | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT – I: INVESTMENT FUNDAMENTALS

Investment –Features –Objectives –Investment Process –Investment versus Speculation – Investment Planning –Investment Alternatives –Sources of Investment Information .–Risk –Types of Risk –Causes of Risk –Measurement of Risk and Return –Holding Period Return –Traditional Methods –Modern Methods.

UNIT – II: SECURITIES MARKET AND INDICES

Primary Market –Functions –Participants – Secondary Market –Major Players –Stock Exchanges –Functions –Leading Stock Exchanges in India –BSE, NSE and OTCEI – Listing procedures and requirements –Trading and Settlement –Regulation of Securities Market in India – SEBI –Powers and Functions.

UNIT – III:

FUNDAMENTAL AND TECHNICAL ANALYSIS: FUNDAMENTAL ANALYSIS

–Economic Analysis –Industry Analysis – Company Analysis – Financial Statement Analysis –Ratio Analysis .**Technical Analysis:** Concept –Theories Technical Analysis Vs Fundamental Analysis – Dow Theory– Eliot Wave Theory – Charts – Types –Trend and Trend Reversal Patterns, Support and Resistance levels, Oscillators, Volume of Trade, Moving Averages

UNIT – IV: VALUATION OF SECURITIES

Equity Shares –Concepts –Valuation –Dividend Valuation Models–Bond –Types of Bond –Bond Return–dleiY tnerruC –Yield to Maturity (YTM) – Yield to Call (YTC).

UNIT – V: MODERN PORTFOLIO THEORY

Markowitz Model – Portfolio Selection – Opportunity Set – Efficient Frontier – Capital Asset Pricing Model (CAPM) – Assumptions – CAPM Equation –Security Market Line (SML) – Capital Market Line (CML) – SML versus CML –Arbitrage Pricing Theory (APT) – Assumptions–Uses. .

TEXT BOOK:

Prasanna Chandra, *Investment Analysis and Portfolio Management*, Revised Edition 2018, Tata McGraw Hill Publishing Company Ltd., New Delhi.

REFERENCE BOOKS:

1. Punithavathy Pandian, *Security Analysis and Portfolio Management*, revised edition 2016, Vikas Publishing House PvtLtd, New Delhi.
2. Preeti Singh, *Investment Management*, 22nd Revised Edition 2019, Himalaya Publishing House, New Delhi.
3. Donald E. Fischer, *Security Analysis and Portfolio Management*, 6th Edition, University of Texas, Tyler.
4. *Study Material of ICWAI Final* (Stage II) Revised Edition 2016, Institute of Cost Accountants of India, Kolkata



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DIGITAL TOOLS:

1. <https://www.townebank.com/personal/resource/saving/investing/fundamentals/>
2. <https://www.nirmalbang.com/knowledge-center/stock-market-indices.html>
3. <https://www.investopedia.com/ask/answers/difference-between-fundamental-and-technical-analysis/#:~:text=Fundamental%20analysis%20focuses%20on%20financial,trans%20to%20identify%20investment%20opportunities.>
4. <https://investopedia.com/terms/v/valuation.asp>
5. <https://www.investopedia.com/terms/m/modernportfoliotheory.asp>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 1 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 3 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. E. B. GNANESWARAN



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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|-----------------------------|----------|---|---|---------|
| 24PCES21 | ENTREPRENEURIAL DEVELOPMENT | SBS – 2 | 2 | – | 1 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input checked="" type="checkbox"/> |
|------------------|---|--|--|
|------------------|---|--|--|

COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Entrepreneurial Development

COURSE OBJECTIVES:

To make the students

- acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
- develop the ability of analysing and understanding business situations in which entrepreneurs act
- master the knowledge necessary to plan entrepreneurial activities develop a preliminary proposal for the most appropriate set of interventions and course of action, within specific time and budget frames, to address a specific development goal in a particular region or setting
- discuss and how to prepare the project report and sources of finance steps to start industrial units.

COURSE OUTCOMES (COs):

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

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|------|---|---|
| CO 1 | analyze various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and, finally, to contribute. | Upto K5 |
| CO 2 | prepare project report and project formulation feasibility report | Upto K5 |
| CO 3 | gain knowledge of entrepreneurship development. Innovation and entrepreneurship | Upto K5 |
| CO 4 | acquire the knowledge of entrepreneurial and managerial potentials | Upto K5 |
| CO 5 | prepare project report and sources of finance and have the knowledge of government related incentives and subsidies | Upto K5 |

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY, K4–ANALYSE, K5–EVALUATE



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ENTREPRENEURIAL DEVELOPMENT

UNIT – I: INTRODUCTION TO ENTREPRENEURS

Entrepreneur – Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT – II: ENTREPRENEURSHIP DEVELOPMENT

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship – Entrepreneurship Development Programmes – Objectives – Stages in EDP– Pre–training Stage – Training phase.

UNIT – III: PROJECT FORMULATION

Project Identification – Sources of ideas – Preliminary evaluation and testing of ideas – Constraints– Project formulation – Stages – Feasibility study and Feasibility Report – Selection Criteria.

UNIT – IV: PROJECT FINANCING

Project Report – Project Appraisal – Technical – commercial appraisal – Financial appraisal – Sources of finance – Steps to start an industrial unit.

UNIT – V: INCENTIVES AND SUBSIDIES

Incentives and subsidies of State and Central Government – Aims – Backward areas – Industrial Estates – Role of DIC,SISI in entrepreneurial growth

TEXT BOOK:

Jayshree Suresh (2014), *Entrepreneurial Development*, Margam Publications, Chennai.

REFERENCE BOOKS:

1. Kanishka Bedi (2012), *Management and Entrepreneurship*, Oxford University press, Delhi
2. Narayana Reddy p (2016), *Entrepreneurship Text and cases*, cengage learning, Delhi

DIGITAL TOOLS:

1. <https://www.investopedia.com/terms/e/entrepreneur.asp>
2. <https://byjus.com/commerce/entrepreneurship-development-process/>
3. <https://www.scribd.com/doc/13735217/Project-Formulation>
4. [https://www.investopedia.com/terms/p/projectfinance.asp#:~:text=Project%20ofinancing%20is%20a%20loan,%20Dbalance%20sheet%20\(OBS\).](https://www.investopedia.com/terms/p/projectfinance.asp#:~:text=Project%20ofinancing%20is%20a%20loan,%20Dbalance%20sheet%20(OBS).)
5. <https://www.indiafilings.com/learn/7-must-know-subsidies-for-an-indian-entrepreneur/>

Mapping of CO with PSO

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 1 | 2 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 2 | 2 | 2 |

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman