



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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

## **M.Com. – SYLLABUS**

**(Under CBCS based on OBE)**

**(For the students admitted from the academic year 2025 – 2026 onwards)**

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### **ABOUT THE DEPARTMENT**

The Department of Commerce and Research centre has been an integral part of the college since its establishment in 1967. It has maintained an active and vibrant presence with a commendable track record in academics and research. The Department is supported by a dedicated team of 13 faculty members, all of whom hold doctoral degrees and possess expertise in various domains of commerce. In 2005, the Department was elevated to the status of a full-fledged Research Centre with the introduction of its Ph.D. programme. At present, it offers undergraduate (B.Com.), postgraduate (M.Com.), and doctoral (Ph.D.) programmes. The Department is committed to producing socially responsible graduates, equipped with the knowledge, skills, and values necessary to meet both national and global challenges in today's dynamic environment.

### **VISION**

- To emerge as a nationally recognized centre of excellence in commerce education, research, and innovation within the framework of an autonomous institution.
- To foster a dynamic academic environment that encourages critical thinking, interdisciplinary learning, and sustainable development.
- To prepare students to become globally competitive professionals who contribute meaningfully to business, economy, and society.

### **MISSION**

- To provide quality education in commerce through flexible and outcome-based curricula that reflect current trends and future challenges.
- To promote a culture of research, innovation, and continuous improvement among faculty and students.
- To engage in community-oriented initiatives and industry collaborations that enhance learning, employability, and societal impact.



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### **GRADUATE ATTRIBUTES**

Graduate attributes for an **M.Com (Master of Commerce)** course refer to the knowledge, skills, attitudes, and values that students are expected to acquire by the end of the program. These attributes align with both academic and professional expectations, preparing graduates for roles in business, finance, accounting, research, and teaching.

- 1. Disciplinary Knowledge:** In-depth understanding of commerce, accounting, finance, economics, taxation, business law, and related subjects. Ability to apply this knowledge in real-world business and financial contexts.
- 2. Critical Thinking and Problem Solving:** Analyze complex financial and economic problems. Develop solutions using logical reasoning, quantitative methods, and analytical tools.
- 3. Research and Analytical Skills:** Ability to conduct independent research using appropriate methodologies. Collect, interpret, and analyze financial and market data effectively.
- 4. Ethical and Professional Conduct:** Understand and apply ethical principles in business and commerce. Demonstrate integrity and responsibility in professional settings.
- 5. Communication Skills:** Communicate effectively in both oral and written formats. Present financial reports, research findings, and business strategies to diverse audiences.
- 6. Teamwork and Leadership:** Collaborate effectively in multidisciplinary and multicultural teams. Show leadership capabilities in project and organizational contexts.
- 7. Digital and Technological Proficiency:** Use accounting, finance, and business software (e.g., Tally, Excel, SPSS, ERP systems). Leverage digital tools for analysis, reporting, and decision-making.
- 8. Global and National Perspective:** Understand global economic trends and their impact on national and local economies. Appreciate diversity and global interconnectedness in commerce.
- 9. Entrepreneurial Skills and Innovation:** Identify and pursue entrepreneurial opportunities. Apply innovative thinking in business strategy and planning.
- 10. Lifelong Learning:** Engage in continuous learning and professional development. Adapt to new knowledge, technologies, and professional challenges.



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### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

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

<b>PEO 1</b>	make positive contribution to commerce, trade and industry in the national and global context.
<b>PEO 2</b>	apply frameworks and tools to arrive decisions in profession and practice, striking a balance between business and social dimensions.
<b>PEO 3</b>	acquire strong base to pursue professional courses such as CA, ICMA, CFA and ACS.
<b>PEO 4</b>	inculcate the entrepreneurial skills to become a successful entrepreneur.
<b>PEO 5</b>	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..
<b>PEO 6</b>	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.

<b>PO 1</b>	<b>Critical Thinking:</b> 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.
<b>PO 2</b>	<b>Problem Solving:</b> 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
<b>PO 3</b>	<b>Effective Communication:</b> Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
<b>PO 4</b>	<b>Societal/ Citizenship/ Ethical Credibility:</b> 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
<b>PO 5</b>	<b>Environmental Concern and Sustainable Growth:</b> Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
<b>PO 6</b>	<b>Skill Development and Employable Abilities:</b> 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

<b>PSO 1</b>	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
<b>PSO 2</b>	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.
<b>PSO 3</b>	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.
<b>PSO 4</b>	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
<b>PSO 5</b>	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
<b>PSO 6</b>	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	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS
I – IV	Core	12	5 – 6	4 – 5	58
I – IV	Elective	6	4 – 6	3	18
III	NME (Non – Major Elective)	1	5	2	2
III	Self – Study Course	1	–	1	1
III – IV	Internship/ Mini Project/ Industrial Activity	1	–	2	2
IV	SEC (Skill Enhancement Course)	2	4	3	6
IV	Project	1	5	5	5
IV	Extension Activity	1	–	1	1
<b>TOTAL</b>					<b>93</b>

\* Additional credit will be given to any Online Course taken in SWAYAM Portal



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### MASTER OF COMMERCE COURSE STRUCTURE – SEMESTER – I

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	25PCEC11	<b>Core – 1:</b> Digital Marketing*	6	3	25	75	100	5
2.	25PCEC12	<b>Core – 2:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
3.	25PCEC13	<b>Core – 3:</b> Banking and Insurance*	6	3	25	75	100	5
4.	25PCEE11	<b>Elective – 1:**</b> Security Analysis and Portfolio Management	6	3	25	75	100	3
	25PCEE12	Operations Research						
5.	25PCEE13	<b>Elective – 2:**</b> Strategic Human Resource Management	6	3	25	75	100	3
	25PCEE14	Labour Laws						
		<b>TOTAL</b>	<b>30</b>		–	–	<b>500</b>	<b>21</b>

\*\*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	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	25PCEC21	<b>Core – 4:</b> Strategic Cost management*	6	3	25	75	100	5
2.	25PCEC22	<b>Core – 5:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
3.	25PCEC23	<b>Core – 6:</b> Setting up of business Entities*	6	3	25	75	100	5
4.	25PCEE21	<b>Elective – 3: **</b> Business Ethics and Corporate Sustainability	6	3	25	75	100	3
	25PCEE22	Audit and Due Diligence						
5.	25PCEE23	<b>Elective – 4: **</b> Logistics and Supply Chain Management	6	3	25	75	100	3
	25PCEE24	Rural and Agricultural Marketing						
		<b>TOTAL</b>	<b>30</b>				<b>500</b>	<b>21</b>

\*\*One elective course to be chosen from TWO courses

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

\*\*\*All students will do internship after II Semester. The evaluation will be done in the beginning of III Semester and marks will be included in the III Semester Mark sheet.

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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### **COURSE STRUCTURE – SEMESTER – I**

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	25PCEC11	<b>Core – 1:</b> Digital Marketing*	6	3	25	75	100	5
2.	25PCEC12	<b>Core – 2:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
3.	25PCEC13	<b>Core – 3:</b> Banking and Insurance*	6	3	25	75	100	5
4.	25PCEE11	<b>Elective – 1:**</b> Security Analysis and Portfolio Management	6	3	25	75	100	3
	25PCEE12	Operations Research						
5.	25PCEE13	<b>Elective – 2:**</b> Strategic Human Resource Management	6	3	25	75	100	3
	25PCEE14	Labour Laws						
		<b>TOTAL</b>	<b>30</b>		–	–	<b>500</b>	<b>21</b>

\*\*One elective course to be chosen from TWO courses

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

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**T** – Theory

**P** – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC11	DIGITAL MARKETING	CORE – 1	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

<b>Curriculum Design and Development</b>	Employability	✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
<b>Curriculum Enrichment</b>	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	✓	Other Values	

### **COURSE DESCRIPTION:**

This course is designed with all the details about digital Marketing.

### **COURSE OBJECTIVES:**

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behavior
- To interpret data from social media and to evaluate game based marketing

### **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 dynamics of digital marketing	<b>Upto K5</b>
CO 2	examine online marketing mix	<b>Upto K5</b>
CO 3	compare digital media channels	<b>Upto K5</b>
CO 4	explain online consumer behaviour	<b>Upto K5</b>
CO 5	analyse social media data	<b>Upto K5</b>

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





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### **DIGITAL MARKETING**

#### **UNIT – I: INTRODUCTION TO DIGITAL MARKETING**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing – Opportunities for digital marketing professionals

#### **UNIT – II: ONLINE MARKETING MIX**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

#### **UNIT – III: DIGITAL MEDIA CHANNELS**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing –Advantages and disadvantages of digital media channels – Metaverse marketing

#### **UNIT – IV: ONLINE CONSUMER BEHAVIOUR**

Online consumer behaviour – 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: 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.





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### TEXT BOOKS:

1. Puneet Singh Bhatia, (2019) *Fundamentals of Digital Marketing*, 2<sup>nd</sup> 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*, 3<sup>rd</sup> 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.

### REFERENCE BOOKS:

1. Vandana Ahuja, (2016), *Digital Marketing*, Oxford University Press. London.
2. Ryan Deiss & Russ Henne berry, (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*, 2<sup>nd</sup> Edition, Oxford University Press, London

### DIGITAL TOOL

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/teachingtips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

#### Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC12	ADVANCED COMPANY ACCOUNTS – I	CORE – 2	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	✓
							Other Values	

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Corporate Accounting.

### COURSE OBJECTIVES:

#### To make the students

- understand the process of issuing shares, including ESOPs, ESPS, sweat equity, buy-back, and debenture conversion, and to prepare final accounts as per the Companies Act, 2013.
- gain knowledge of accounting for different types of insurance companies, focusing on the preparation of final accounts for life, fire, marine, and miscellaneous insurance companies.
- understand and apply the process of preparing consolidated financial statements, including consolidated profit and loss accounts and balance sheets, as per AS 21.
- explore modern accounting methods, including accounting for price level changes, social responsibility, human resources, and forensic 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	determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	Upto K5
CO 2	apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	Upto K5
CO 3	determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	Upto K5
CO 4	analyse contemporary accounting methods	Upto K5
CO 5	examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	Upto K5

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY  
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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

#### REFERENCE 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](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	3	2	3	3	2	3
CO2	3	3	3	3	3	2
CO3	3	2	3	3	2	2
CO4	3	3	1	3	2	2
CO5	3	3	3	3	3	3

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC13	BANKING AND INSURANCE	CORE – 3	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	✓	Other Values	

### **COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Banking and Insurance Sector.

### **COURSE OBJECTIVES:**

#### **To make the students**

- understand the evolution of new era banking.
- explore the digital banking techniques
- analyse the role of insurance sector
- evaluate the mechanism of customer service in insurance and the relevant regulations
- analyse risk and its impact in banking and insurance industry.

### **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	relate the transformation in banking from traditional to new age	<b>Upto K5</b>
CO 2	apply modern techniques of digital banking	<b>Upto K5</b>
CO 3	evaluate the role of insurance sector	<b>Upto K5</b>
CO 4	examine the regulatory mechanism	<b>Upto K5</b>
CO 5	assess risk mitigation strategies	<b>Upto K5</b>

**K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY  
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### **BANKING AND INSURANCE**

#### **UNIT – I: INTRODUCTION TO BANKING**

Banking: Origin of Banking – Banker – Banking and other business – customer – the relationship between a banker and a customer – General relationship – Special relationship – Cheque and Draft: Meaning – differences between cheque and draft – kinds of Bank – Commercial Banks – Industrial or investment bank – co-operative bank – agricultural bank – savings bank – foreign banks or exchange banks - central banks.

#### **UNIT – II: CONTEMPORARY DEVELOPMENTS IN BANKING**

Digital Banking: Meaning – Electronic Payment systems – electronics fund transfer system – electronic credit and debit clearing – NEFT – RTGS – VSAT . Distributed Ledger Technology: Block Chain : Meaning – structure of Block chain – types of block chain – differences between DLT and Block Chain. AI in Banking: Meaning - importance of AI in Banking - Applications of AI in Banking.

#### **UNIT – III: INDIAN INSURANCE MARKET**

Insurance: Meaning – history of insurance in India – definition and functions of Insurance – Principles of contract of insurance – Essential elements of contract of insurance – nature of contract – utmost good faith - insurable interest - indemnity not involved – causa proxima - contribution risk - subrogation – terms of policy. Insurance Intermediaries: Broker – Agent.

#### **UNIT – IV: CUSTOMER SERVICES IN INSURANCE**

Customer services in insurance: Meaning – Quality of service – role of insurance agent's in customer service – agent's communication and customer service. Insurance Regulatory Development of India Act (IRDA) – regulations and guidelines.

#### **UNIT – V: RISK MANAGEMENT**

Risk Management: Definition – features – importance – process – objectives -selection – sources – identification – principles of risk insurance management – types of insurance organisation – risk management and control in Banking and Insurance



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## **M.Com. – SYLLABUS**

**(Under CBCS based on OBE)**

**(For the students admitted from the academic year 2025 – 2026 onwards)**

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### **TEXT BOOKS:**

1. Gordon. E and Natarajan .K. , *Banking Theory , Law and Practice* , Fourteenth revised edition (1999) , Himalaya Publishing House, New Delhi.
2. Periasamy P., *Principles and Practice of Insurance* , First edition (2005) , Himalaya Publishing House, New Delhi.

### **REFERENCE BOOKS:**

1. Gupta P. K. (2021), *Insurance and Risk Management* , 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Mishra M N & Mishra S B, (2016), *Insurance Principles and Practice* , 22<sup>nd</sup> Edition's. Chand and Company Ltd, Noida, Uttar Pradesh

### **DIGITAL TOOLS:**

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

### **Mapping of CO with PSO**

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

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



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**(For the students admitted from the academic year 2025 – 2026 onwards)**

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE11	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	ELECTIVE – 1	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

<b>Curriculum Design and Development</b>	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
<b>Curriculum Enrichment</b>	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

### **COURSE DESCRIPTION:**

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

### **COURSE OBJECTIVES:**

**To make the students**

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

### **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	examine investment options and structure a portfolio	Upto K5
CO 2	assess the value of equity shares, preference shares and bonds	Upto K5
CO 3	examine stock performance through fundamental and technical analysis	Upto K5
CO 4	examine the various portfolio theories.	Upto K5
CO 5	evaluate the portfolio performance.	Upto K5

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





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### **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

#### **UNIT – I: 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: 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: 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: 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: 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.

#### **TEXT BOOKS**

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



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(For the students admitted from the academic year 2025 – 2026 onwards)

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### REFERENCE BOOKS:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), *Security Analysis Portfolio Management*, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani.V.A. (2016), *Securities Analysis and Portfolio Management*, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), *Security Analysis and Portfolio Management*, 2<sup>nd</sup> Edition., Pearson 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

### DIGITAL TOOLS:

- [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Note\\_s.pdf2](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Note_s.pdf2).
- <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/177013483>.
- <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

### Mapping of CO with PSO

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

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



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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE12	OPERATIONS RESEARCH	ELECTIVE – 1	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values		Other Values	

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Operations Research.

### COURSE OBJECTIVES:

- To outline the fundamentals of Operations Research
- To use OR models for problem solving
- To examine the role of sequencing and game theory
- To design and apply network analysis
- To apply modeling techniques

### 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	apply Linear Programming	Upto K5
CO 2	identify models for problem solving	Upto K5
CO 3	apply sequencing and game theory	Upto K5
CO 4	apply network analysis to enhance effectiveness	Upto K5
CO 5	examine the models for decision making	Upto K5

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



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### **OPERATIONS RESEARCH**

#### **UNIT – I: 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: 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: 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: REPLACEMENT AND NETWORK ANALYSIS**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

#### **UNIT – V: 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.

#### **TEXT BOOKS**

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



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## M.Com. – SYLLABUS

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(For the students admitted from the academic year 2025 – 2026 onwards)

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### REFERENCE BOOKS:

1. Tulsian P.C. and Bharat Tulsian, (2022) *Fundamentals of Operations Research (Theory and Practice)*, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) *Operations Research*, 6<sup>th</sup> 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*, 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

### DIGITAL TOOLS:

- <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf2>
- [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\\_06-11-2021\\_16-06-34\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf3](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf3)
- <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=34>
- <https://hbr.org/1964/07/decision-trees-for-decision-making>

#### Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE13	STRATEGIC HUMAN RESOURCE MANAGEMENT	ELECTIVE – 2	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values	✓

### **COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about strategic Human Resource Management

### **COURSE OBJECTIVES:**

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

### **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	recall the fundamentals of strategic Human Resource Management	Upto K5
CO 2	examine the conceptual framework of strategic Human Resource Management Models	Upto K5
CO 3	apply the knowledge of various strategies in Human Resource Management in the corporate arena	Upto K5
CO 4	illustrate drafting of HR policies	Upto K5
CO 5	analyse the latest trend in the strategic Human Resource Management.	Upto K5

**K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY**

**K4 – ANALYSE, K5 – EVALUATE**

**Passed in the BoS Meeting held on 27/02/2025**

**Signature of the Chairman**



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### **STRATEGIC HUMAN RESOURCE MANAGEMENT**

#### **UNIT – I: 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: 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: 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: 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: 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





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### TEXT BOOKS:

1. Mathur, SP *Strategic Human Resource Management* 1<sup>st</sup> 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 Pvt. Ltd, New Delhi.

### REFERENCE BOOKS:

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

### DIGITAL TOOLS:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicing-strategichumanresources.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>.

### Mapping of CO with PSO

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

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



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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE14	LABOUR LAWS	ELECTIVE – 2	6	–	3

YEAR	SEMESTER	INTERNAL	EXERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented			Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values	

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Labour Laws

### COURSE OBJECTIVES:

To make the students

- understand the provisions of Trade Unions Act
- gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
- understand employee welfare measures with respect to provident fund, gratuity and bonus, learn different provisions relating to payment of wages and minimum wages to employees
- understand employee welfare measures with respect to provident fund, gratuity and bonus

### 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	recall the basic labour legislations pertaining to Trade Unions	Upto K5
CO 2	explain various provisions of the Factories Act and Equal Remuneration Act	Upto K5
CO 3	assess provisions relating to the workmen's compensation and state insurance.	Upto K5
CO 4	examine provisions relating to payment of wages and minimum wages.	Upto K5
CO 5	explain the provisions of provident fund, gratuity and bonus schemes	Upto K5

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



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### **LABOUR LAWS**

#### **UNIT – I: INTRODUCTION TO TRADE UNIONS ACT, 1926**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy audits 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: 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: 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 – Benefits under the Act – ESI court

#### **UNIT – IV: 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 payment of minimum wages.

#### **UNIT – V: THE PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952, THE PAYMENT OF GRATUITY ACT, 1972 AND THE PAYMENT OF BONUS ACT, 1965**



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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.

### **TEXT BOOKS**

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

### **REFERENCE BOOKS:**

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

### **DIGITAL TOOLS:**

- [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
- [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)

#### **Mapping of CO with PSO**

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



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**(For the students admitted from the academic year 2025 – 2026 onwards)**

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### **COURSE STRUCTURE – SEMESTER – II**

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	25PCEC21	<b>Core – 4:</b> Strategic Cost management*	6	3	25	75	100	5
2.	25PCEC22	<b>Core – 5:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
3.	25PCEC23	<b>Core – 6:</b> Setting up of business Entities*	6	3	25	75	100	5
4.	25PCEE21	<b>Elective – 3: **</b> Business Ethics and Corporate Sustainability	6	3	25	75	100	3
	25PCEE22	Audit and Due Diligence						
5.	25PCEE23	<b>Elective – 4: **</b> Logistics and Supply Chain Management	6	3	25	75	100	3
	25PCEE24	Rural and Agricultural Marketing						
		<b>TOTAL</b>	<b>30</b>				<b>500</b>	<b>21</b>

\*\*One elective course to be chosen from TWO courses

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

\*\*\*All students will do internship after II Semester. The evaluation will be done in the beginning of III Semester and marks will be included in the III Semester Mark sheet.

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**T** – Theory

**P** – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC21	STRATEGIC COST MANAGEMENT	CORE – 4	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

<b>Curriculum Design and Development</b>	Employability		✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global		✓
<b>Curriculum Enrichment</b>	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values		Other Values

### **COURSE DESCRIPTION:**

This course is designed to make the students to have in-depth knowledge about strategic cost management and QC

### **COURSE OBJECTIVES:**

**To make the students**

- analyse the aspects of strategic and quality control management
- analyse and select cost control techniques
- apply activity based costing for decision making
- utilise transfer pricing methods in cost determination
- apply cost management techniques in various sectors

### **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 strategic cost management and QC	Upto K5
CO 2	choose the appropriate technique for cost control	Upto K5
CO 3	make use of activity based costing in practice	Upto K5
CO 4	choose transfer pricing methods to solve problems	Upto K5
CO 5	construct cost structure for Agriculture and IT sector	Upto K5

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



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### **STRATEGIC COST MANAGEMENT**

#### **UNIT– I: 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: 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: 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– IV: 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 & by products.

#### **UNIT– V: 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.





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### **TEXT BOOKS:\***

1. Ravi M Kishore (2018), *Strategic Cost Management*, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), *Strategic Cost Management and Performance Evaluation*, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, *Management Accounting*, Margham Publications, Chennai.

### **REFERENCE BOOKS:**

1. John K Shank and Vijay Govindarajan (2008), *Strategic Cost Management*, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), *A Text Book of Cost and Management Accounting*, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Khan M Y & Jain P K (2014), *Management Accounting*, Tata McGraw Hill, New Delhi
5. Maheswari S.N, (2014), *Management Accounting*, Sultan Chand & Sons, New Delhi

### **DIGITAL TOOLS:**

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/2>.
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx3>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/4>.
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

#### **Mapping of CO with PSO**

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC22	ADVANCED COMPANY ACCOUNTS – II	CORE – 5	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

### **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 – UNDERSTAND, 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.

#### 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://www.dynamicictutorialsandservices.org/2018/09/accounts-of-banking-companies-solved.html>

#### 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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEC23	SETTING UP OF BUSINESS ENTITIES	CORE – 6	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

<b>Curriculum Design and Development</b>	Employability	✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
<b>Curriculum Enrichment</b>	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values	✓

### **COURSE DESCRIPTION:**

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

### **COURSE OBJECTIVES:**

**To make the students**

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

### **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	recall the legal requirements for Section 8 Company	Upto K5
CO 2	compare the various avenues of acquiring finance to setup a business entity	Upto K5
CO 3	examine the provisions for LLP and joint venture	Upto K5
CO 4	analyse the registration and licensing procedure	Upto K5
CO 5	examine the compliance of regulatory framework regarding environment	Upto K5

**K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY**

**K4 – ANALYSE, K5 – EVALUATE**



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### **SETTING UP OF BUSINESS ENTITIES**

#### **UNIT– I: STARTUPS IN INDIA**

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

#### **UNIT– II: 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: 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: 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: 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.



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### TEXT BOOKS:

1. Kailash Thakur, (2007), *Environment Protection Law and Policy in India*, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), *Intellectual Property Law*, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022), *Setting up of Business Entities and Closure (SUBEC)*, Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022), *Setting Up Of Business Entities & Closure*, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

### REFERENCE BOOKS:

1. *Setting up of Business Entities and Closure (2021)*, Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
3. *The Air (Prevention and Control of Pollution) Act, 1981*, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. *The Water (Prevention and Control of Pollution) Act, 1974*, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
5. Cliff Ennico, (2005), *Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success*, Adams Media, USA
6. Daniel Sitarz, (2011), *Sole Proprietorship: Small Business Start-up Kit*, 3<sup>rd</sup> Edition, Nova Publishing, USA

### DIGITAL TOOLS:

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act%202008.pdf4>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

Mapping of CO with PSO

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

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





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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE21	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	ELECTIVE – 3	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values	✓

### **COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Business Ethics and Corporate Sustainability

### **COURSE OBJECTIVES:**

**To make the students**

- understand the concept and importance of business ethics
- understand ethical decision making based on various theories
- gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
- understand the concepts of corporate sustainability
- analyse sustainability information and prepare reports

### **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	apply the concepts of business ethics in practice	Upto K5
CO 2	demonstrate ethical decision making by applying various theories	Upto K5
CO 3	evaluate moral issues relating to business, marketing, advertising, finance, hr and environmental protection	Upto K5
CO 4	explain the concepts of corporate sustainability	Upto K5
CO 5	construct reports disclosing sustainability information	Upto K5

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





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### **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

#### **UNIT– I: INTRODUCTION TO BUSINESS ETHICS**

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

#### **UNIT– II: 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: 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: 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: 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.

#### **TEXT BOOKS:**

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



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### REFERENCE BOOKS:

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

### DIGITAL TOOLS

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

### Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE22	AUDIT AND DUE DILIGENCE	ELECTIVE – 3	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	✓	Other Values	

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Audit and Due Diligence.

### COURSE OBJECTIVES:

#### To make the students

- understand different types of audit
- gain knowledge on secretarial audit
- understand the basics of due diligence
- analyse different types of due diligence
- understand due diligence for take over and due diligence report.

### 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	compare different types of audit	Upto K5
CO 2	assess the provisions relating to secretarial audit	Upto K5
CO 3	recall the basics of due diligence	Upto K5
CO 4	explain the various types of due diligence	Upto K5
CO 5	examine due diligence for take overs and prepare due diligence report	Upto K5

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



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### AUDIT AND DUE DILIGENCE

#### UNIT– I: 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: 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: 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: TYPES OF DUE DILIGENCE

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

#### UNIT– V: 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.

#### TEXT BOOKS:

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

#### REFERENCE BOOKS:

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

#### DIGITAL TOOLS:

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.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

#### Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE23	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	ELECTIVE – 4	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about logistics and supply chain management

### COURSE OBJECTIVES:

#### To make the students

- identify the primary differences between logistics and supply chain management.
- understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- evaluate the management components of supply chain management
- analyse the tools and techniques applied in implementing supply chain management.
- become aware about the professional opportunities in supply chain management.

### 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	recall the concepts and features of SCM	Upto K5
CO 2	summarise global and Indian perspectives of SCM	Upto K5
CO 3	examine changing logistics environment pertaining to materials management, warehousing and distribution	Upto K5
CO 4	explain strategic warehousing for SCM	Upto K5
CO 5	outline the role of internet in SCM	Upto K5

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



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### **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

#### **UNIT– I: 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: 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.

#### **UNIT– III: 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.

#### **UNIT– IV: 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.

#### **UNIT– V: 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.





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### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

1. Sahay, B.S., *Supply Chain Management*, 2<sup>nd</sup> 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), 9<sup>th</sup> Edition, McGraw–Hill Higher Education, Noida

### **DIGITAL TOOLS:**

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

### **Mapping of CO with PSO**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	2	3
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CO4	2	3	3	3	3	3
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3. Advanced Application 2. Intermediate Development 1.Introductory Level





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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25PCEE24	RURAL AND AGRICULTURAL MARKETING	ELECTIVE – 4	6	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

<b>Curriculum Design and Development</b>	Employability	✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			
<b>Curriculum Enrichment</b>	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values		Other Values	

### **COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Rural and Agricultural marketing.

### **COURSE OBJECTIVES:**

#### **To make the students**

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

### **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	recall the concepts of rural marketing	Upto K5
CO 2	analyse the buying behaviour of rural consumers	Upto K5
CO 3	develop the strategies relating to rural product, branding, packaging, etc.	Upto K5
CO 4	construct distribution and promotional mix in the rural market relating to food processing industry	Upto K5
CO 5	explain the principles and functioning of cooperative marketing	Upto K5

**K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY  
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### **RURAL AND AGRICULTURAL MARKETING**

#### **UNIT– I: 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: 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: 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: 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: 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.



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### TEXT BOOKS:

1. Acharya S.S Agarwal N.L., (2019), *Agricultural Marketing in India*, 6<sup>th</sup> Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), *Emerging Trends in Agricultural Marketing in India*, Brillion Publishing, New Delhi
3. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), *Rural Marketing in India: Texts and Cases*, Atlantic Publishers and Distributors Pvt Ltd, Chennai

### REFERENCE BOOKS:

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

### DIGITAL TOOLS:

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_RM\\_NOTES\\_2.pdf](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>

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	2	3	3	2	3
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3. Advanced Application 2. Intermediate Development 1.Introductory Level