



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 2024 – 2025 onwards)

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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	3-5	71
I-IV	ELECTIVE	4	4	3-4	13
I-IV	SEC (SKILL ENHANCEMENT COURSE)	4	2	1-2	5
III	NON MAJOR ELECTIVE (NME)	1	5	4	4
III	INTERNSHIP	1	-	1	1
	TOTAL				94

***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	Hrs. / 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: **			4	3	25	75	100	3
5.	24PCEE11	Strategic Human Resource Management*						
	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	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24PCEC21	Core – 5: Advanced Company Accounts – II*	6	3	25	75	100	3
2.	24PCEC22	Core – 6: Accounting for Managers*	6	3	25	75	100	3
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
5.	24PCEE21	Elective – 2: Organisational Behaviour*	4	3	25	75	100	4
6.	24PCES21	SEC: Entrepreneurship Development	2	3	25	75	100	2
7.		Internship*	–	–	–	–	–	–
		TOTAL	30				600	22

SEC- Skill Enhancement Course

*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.

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Signature of the Chairman



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MASTER OF COMMERCE – II YEAR COURSE STRUCTURE – SEMESTER – III

S. N	Course Code	Course Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24PCEC31	Core – 9: Customer Relationship Management*	6	3	25	75	100	5
2.	24PCEC32	Core – 10: GST and Taxation*	6	3	25	75	100	5
3.	24PCEC33	Core – 11: Business Research Methods*	6	3	25	75	100	5
Elective – 3: **								
4.	24PCEE31	Management Information System	4	3	25	75	100	3
	24PCEE32	Enterprise Resource Planning*						
5.	24PCES31	SEC: Elements of Financial Services	2	3	25	75	100	1
6.	24PCEN31	SEC: NME: Tourism Development*	6	3	25	75	100	4
7.	24PCEP31	Internship*	–	–	–	–	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.	24PCEC41	Core – 12: Corporate and Economic Laws*	6	3	25	75	100	5
2.	24PCEC42	Core – 13: Business Environment and Policy*	6	3	25	75	100	5
3.	24PCEC43	Core – 14: Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	24PCEC44	Core – 15: Merchant Banking	6	3	25	75	100	5
Elective – 4: **								
5.	24PCEE41	E-Commerce*	4	3	25	75	100	3
	24PCEE42	Business Law						
6.	24PCES41	SEC: 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)

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COURSE STRUCTURE – SEMESTER – III

S. N	Course Code	Course Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24PCEC31	Core – 9: Customer Relationship Management*	6	3	25	75	100	5
2.	24PCEC32	Core – 10: GST and Taxation*	6	3	25	75	100	5
3.	24PCEC33	Core – 11: Business Research Methods*	6	3	25	75	100	5
Elective – 3: **								
4.	24PCEE31	Management Information System	4	3	25	75	100	3
	24PCEE32	Enterprise Resource Planning*						
5.	24PCES31	SEC: Elements of Financial Services	2	3	25	75	100	1
6.	24PCEN31	SEC: NME: Tourism Development*	6	3	25	75	100	4
7.	24PCEP31	Internship*	–	–	–	–	100	1
		TOTAL	30				700	24

**One elective course to be chosen from TWO courses

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CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC31	CUSTOMER RELATIONSHIP MANAGEMENT	CORE – 9	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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:

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers

COURSE OBJECTIVES:

To make the students

- understand the evolution, benefits, and types of Customer Relationship Management (CRM) systems.
- analyze key CRM concepts such as customer value, loyalty, satisfaction, and retention.
- develop CRM strategies by focusing on customer-centricity and setting measurable objectives.
- integrate CRM with marketing strategies and explore its application in various business sectors and address the challenges and implementation of CRM, including technology tools and performance metrics.

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 aware of the nuances of customer relationship	Upto K5
CO 2	analyze the CRM link with the other aspects of marketing	Upto K5
CO 3	receive the basic knowledge of the Role of CRM in increasing the sales of the company	Upto K5
CO 4	be aware of the different CRM models in service industry	Upto K5
CO 5	be aware and analyze the different issues in CRM	Upto K5

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

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CUSTOMER RELATIONSHIP MANAGEMENT

UNIT – I:

Evolution of Customer Relationship CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

UNIT – II:

CRM Concepts Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.

UNIT – III:

Planning for CRM Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

UNIT – IV:

CRM and Marketing Strategy CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

UNIT – V:

CRM Planning and Implementation Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

TEXT BOOKS:

1. Mukesh Chaturvedi, Abinav Chaturvedi, *Customer Relationship Management- An Indian Perspective*, 2010 Excel Books, 2nd edition
2. Francis Buttle, Stan Maklan, *Customer Relationship Management: Concepts and Technologies*, 3rd edition, Routledge Publishers, 2015

REFERENCE BOOKS:

1. Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, *Customer Relationship Management, Emerging Concepts, Tools and Application*, 2010, TMH.
2. Kumar, V., Reinartz, Werner *Customer Relationship Management Concept, Strategy and Tools*, 1st edition, Springer Texts, 2014

DIGITAL TOOLS:

- https://www.investopedia.com/terms/c/customer_relation_management.asp
- <https://www.salesforce.com/in/crm/what-is-crm/#:~:text=CRM%20stands%20for%20customer%20relationship,relationships%20to%20grow%20your%20business.>
- https://en.wikipedia.org/wiki/Customer_relationship_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	2
CO3	3	2	3	3	3	2
CO4	3	3	3	3	3	3
CO5	3	3	3	2	3	2

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC32	GST AND TAXATION	CORE– 10	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 Goods and Services Tax.

COURSE OBJECTIVES:

To make the students

- understand the objectives, Canons of Taxation, Characteristics of a Good Tax system in India
- acquire the knowledge of the GST Council and GST Council Secretariat
- receive knowledge on goods exempt from Goods and Services Tax
- gain knowledge on Place of Supply, Time of supply of Goods and Value of Supply
- know about Refund of Taxes in the Case of Zero rated Supplies.

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 objectives, Canons of Taxation, Characteristics of a Good Tax system in India	Upto K5
CO 2	acquire the knowledge of the GST Council and GST Council Secretariat	Upto K5
CO 3	impart knowledge on goods exempt from Goods and Services Tax	Upto K5
CO 4	understand the knowledge on Place of Supply, Time of supply of Goods and Value of Supply	Upto K5
CO 5	know about Refund of Taxes in the Case of Zero rated Supplies	Upto K5

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



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GST AND TAXATION

UNIT– I: TAXATION AND TAX SYSTEM IN INDIA

Taxation – History – Definition – Features – Characteristics or elements – Objectives – Canons of Taxation – Characteristics of a Good Tax system in India – Tax system in India – Indian constitution and Tax system in India – Taxation powers of Union Govt. and State Governments – Allocation of Revenues between the Centre and the States – Features and Problems of Indian Tax System – Reform of Tax System in India – Classification of Taxes – Direct and Indirect Taxes – Merits and Demerits – Differences – Direct taxes in India & State level – Indirect taxes in India, levied by Central Government, levied by State Governments, local Government – Specific Duties and Advalorem Duties – Proportional, Progressive, Regressive and Degressive Taxes – Single and Multiple Tax systems – Multiple Tax Systems.

UNIT– II: GOODS AND SERVICE TAX (GST)

GST – Introduction – History – Constitutional Amendment – Meaning of GST – Worldwide GST – Enactment of GST Bills – Dimensions of GST – Effect of GST on Indian Economic Growth – Action Plan of GST Council – Scope – Promulgation – GST Council : Constitution, Functions, Quorum, Decision-making – Introduction – Constitution of GST Council – Quorum and Decision-making – Functions, Power, Nature of GST Council – Dispute Mechanism – Role of the GST Council – GST Council Secretariat – AUDIT under GST – Threshold for Audit – Rectifications after Return Based on Results of Audit under GST – Audit by Tax Authorities – Obligations of the Audit Findings of Audit – Special Audit – Time Limit for Special Audit – Cost – Findings of Special Audit – Major Chronological Events – Administration of GST – GST Bills – Differences between Present Tax Structure and GST – Existing Indirect Taxes Structure – Indirect Taxes to be Integrated with GST – Impact on Small Enterprises – Strengths of Goods and Services Tax in India – Threats of GST in India – Objectives of GST – Challenges – Opportunities – Justification of GST – Salient Features of GST Model – Types of GST in India – CGST, SGST, IGST and UTGST – GST Impact on Central Government – GST Impact on State Governments – Exemptions under GST – Advantages and Disadvantages of GST – Major Benefits of GST – Impact of GST on the Indian Economy – Impact of GST and its Implications – Other Effects of GST in India – GST Rates.

UNIT– III: EXEMPTED GOODS AND SERVICES UNDER GST

Goods Exempt from Goods and Services Tax – Services Exempt from Tax – Meaning of Original Works – Meaning of Legal Service – Meaning of Recognized Sport Body.

UNIT– IV: CONCEPT OF SUPPLY UNDER GST

Introduction to supply – Meaning – Scope – Meaning of Related Persons – Import of Services Job Work – Time of supply – Value of Supply – Inter-State Supplies – Intra-State Supplies – Illustration on Place of Supply, Time of supply of Goods and Value of Supply.

UNIT– V: LEVY AND COLLECTION OF GST

Taxable event under GST – Provisions relating to Levy and Collection of CGST – The Liability of Composite Supply and Mixed Supply – Meaning of Mixed Supply – Composition Levy – Aggregate Turnover – Input Tax Credit – Eligibility and Conditions for availing Input Tax Credit – Exempt Supplies – Apportionment of Credit and Blocked Credits – Non-availability Input Credit Job Work – Matching, Reversal and Reclaim of ITC – Refund of Un-utilised Input Tax Credit – Transfer of ITC – Export of Services – Import of Goods – Provisions Relating to Import of Goods – Import of Goods – Provisions Relating to Import of Goods – Import of Services – Zero Rated Supply – Refund of Taxes in Case of Zero Rated Supplies – Export of Services – Import of Goods – Import of Services – Zero rated supply – Refund of Taxes in the Case of Zero rated Supplies – Illustrations : Exercises on Input Tax Credit – Exercises on Levy and Collection.



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TEXT BOOK:

Reddy.T.S and Hari Prasad Reddy.Y, *Business Taxation (Goods and Services Tax – GST)*, Margham Publications, Chennai –17. (2021)

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC33	BUSINESS RESEARCH METHODS	CORE– 11	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 about the basic research knowledge and application of Statistical tools.

COURSE OBJECTIVES:

To make the students

- develop an idea about various research designs and techniques.
- understand the application of different methods of data collection.
- understand the sampling techniques of research and its application.
- understand the significance of data processing.
- become familiar in style of preparing research 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	apply a range of quantitative and / or qualitative research techniques to social science research	Upto K5
CO 2	develop necessary critical thinking skills in order to evaluate different methods used in data collection	Upto K5
CO 3	organize and conduct research in a more appropriate sampling method manner	Upto K5
CO 4	demonstrate knowledge and understanding of data processing	Upto K5
CO 5	write a research report and thesis	Upto K5

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



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BUSINESS RESEARCH METHODS

UNIT – I:

Introduction to Research – Meaning – Types of Research – Pure and Applied Research – Experimental and Non-experimental Research – Research Design – Steps in Preparing a research design – The Problem – Criteria of a Problem – Hypothesis – Advantages of Hypothesis – Criteria of a good Hypothesis – Types of research hypothesis.

UNIT – II:

Methods of Data collection – Field Method – Sample Survey Method – Steps in conducting a Survey – Pilot Survey – Advantages of Pilot Survey – Case Study Method – Advantages and limitations of case study – Primary and secondary data – Techniques of data collection – Questionnaire and Schedule – Difference between a schedule and a questionnaire – Guidelines for designing a good questionnaire – Pre-testing – Advantages of pre-test – Advantages and limitations of a questionnaire – questionnaire through Google Link – Interview – Types of interviews – Advantages and limitations of interview technique – Observation – Types of observation.

UNIT – III:

Sampling Techniques – Sampling Process – Methods – Random or probability sampling Methods – Non-probability methods – Sample Size – Sampling and non-sampling errors.

UNIT – IV:

Data Processing – Editing – Coding – Tabulation – Measurement of Scale – Rating Scales and Attitude Scales – Types – Likert's Summated Rating Scales – Thurston's Equal Appearing Interval scale – Guttman's cumulative scale.

UNIT – V:

Report writing – Types of research reports – Outline/contents of a research report – Guidelines for writing the research report.

TEXT BOOK:

Kothari C.R. (2010), *Research Methodology Methods and Techniques*, New Age International (P) Ltd., Publishers, New Delhi.

REFERENCE BOOKS:

1. Krishnaswami R and RanganathamM (2019), *Methodology of Research in Social Sciences*, Himalaya Publishing House Pvt., Ltd., Mumbai.
2. Thanulingom N (2015), *Research Methodology*, Himalaya Publishing House Pvt., Ltd., Mumbai.
3. Peer Mohamed and Shazuli Ibrahim S.A.N. (2013), *Research Methodology*, Pass Publications Educational Publishers, Madurai.

DIGITAL TOOLS:

- www.researchgate.net
- <http://www.jotform.com>
- <http://towardsdatascience.com>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEE31	MANAGEMENT INFORMATION SYSTEMS	ELECTIVE – 3	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

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

COURSE DESCRIPTION:

This course is designed to familiarize students with organizational and managerial foundations of systems across the enterprise.

COURSE OBJECTIVES:

- To offer in-depth knowledge on information systems in business and their management.
- To teach the objectives and components of data base management system
- To make the students know the approaches involved in developing MIS
- To enable students to know transaction processing and support system
- To help the students gain knowledge on functional information systems

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 in-depth knowledge on information systems in business and their management	Upto K5
CO 2	learn the objectives and components of data base management systems.	Upto K5
CO 3	know the approaches involved in developing MIS	Upto K5
CO 4	know the transaction processing and support system	Upto K5
CO 5	gain knowledge on functional information systems.	Upto K5

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



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MANAGEMENT INFORMATION SYSTEMS

UNIT – I:

Management Information system– concept, need, strategic role–evolution of management information system–components of management information system–information flow

UNIT – II:

Data base management systems– objectives and components–database design–creation and control–recent trends in database

UNIT – III:

Developing information system–planning, Designing and redesigning–approaches for system development–system analysis and design – system implementation and maintenance

UNIT – IV:

Transaction processing and support system–transaction processing system–office automation systems–decision support system–executive information system–artificial intelligence and expert system

UNIT – V:

Functional information system–production, finance, human resource and marketing–managing information resources–information security–control and audit of information system.

TEXT BOOKS:

1. Dr. MOHAN . P. *Management Information Systems*, (Eight edition 2006),
2. *Himalaya Publishing House*, Ramdoot, Dr. BhaleraoMarg, Girgaon, Mumbai.

DIGITAL TOOLS:

- <https://www.linkedin.com/pulse/concept-role-importance-mis-kumar-chetan>
- <https://dotnepal.com/management-information-system-mis-functions-of-mis/>
- <https://www.fantaproject.org/sites/default/files/resources/3B-MIS-Checklist.pdf>
- <https://www.w3computing.com/systemsanalysis/types-systems/>
- <https://mays.tamu.edu/departments-of-information-and-operations-management/management-information-systems/>
- <https://www.shopify.in/encyclopedia/management-information-systems-mis>
- <https://searchitoperations.techtarget.com/definition/MIS-management-information-systems>
- www.himpub.com

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEE32	ENTERPRISE RESOURCE PLANNING (ERP)	ELECTIVE – 3	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 enables the students to acquire knowledge enterprise systems and show how organizations use enterprise systems to run their operations more efficiently and effectively

COURSE OBJECTIVES:

To make the students

- know the evaluation of ERP, systems, technology and the background of ERP
- impart the various aspects of business processes
- enable the students to learn about BPR
- describe the ERP system implementation
- know about SCM and CRM

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 evaluation of ERP, systems, technology and the background of ERP	Upto K5
CO 2	understand the various aspects of business processes	Upto K5
CO 3	gain knowledge about BPR	Upto K5
CO 4	acquire the knowledge of ERP system implementation	Upto K5
CO 5	remember about SCM and CRM	Upto K5

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



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ENTERPRISE RESOURCE PLANNING (ERP)

UNIT – I: OVERVIEW OF BUSINESS

Business function in an Organization – Material management – Scheduling – Shop floor control – Forecasting – Accounting and finance – Human resources – Productivity management – Typical business Processes: Core Processes – Product control – Sales order Processing – Purchases – Administrative Process – Human resource – Finance – Support processes – Marketing – Strategic Planning – Research & development.

UNIT – II: EVOLUTION OF INFORMATION SYSTEMS

Electronic Data Processing (EDP) systems – Management Information Systems – Executive information Systems – Information needs of Organization – ERP as an integrator of information needs at various levels – Decision making involved at the above level – Overview of enterprise systems – Evolution of ERP System – Risks and benefits of ERP Implementation.

UNIT – III: SUPPLY CHAIN MANAGEMENT & CUSTOMER RELATIONSHIP MANAGEMENT

Concept & definition SCM – Features of SCM – Concept and definition CRM – Features of CRM – Goals of e-CRM business framework.

UNIT – IV: SYSTEM APPLICATION PROGRAMMING (SAP) ARCHITECTURE AND MODULES

SAP 3-Tier Architecture (Application, Presentation and Database Layer) Define Modules: - Finance Module – Manufacturing Module- Material Management Module - Production Planning Module–Plant maintenance – Sales – Distribution and service Human Resources.

UNIT – V: IMPLEMENTATION ISSUES

ERP Pre implementation issues, Comparative analysis of commercial ERP software – ERP enabled Reengineering of various business processes – Education and training – Project management – Post implementation issues– Performance measurement.

TEXT BOOKS:

1. Alexis, Leon. *ERP demystified*. 3rd Edition. New Delhi: Tata Mc-Graw Hill, 2016.
2. Sunil Chopra , Peter Meindl *Supply Chain Management*, Pearson Education India, 2018.

REFERENCE BOOK:

Garg, V.K. & N.K. Venkitakrishanan. *Enterprise Resource Planning Practices*. New Delhi: PHI Learning Pvt. Ltd, 2012.

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDIT
24PCES31	ELEMENTS OF FINANCIAL SERVICES	SEC	2	–	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 provide the students with knowledge skills and attitude for successful career in financial services and to familiarize the students with various types of financial services.

COURSE OBJECTIVES:

- To enable the students understand the basic of financial services.
- To provide a knowledge on the basic concepts in leasing and factoring.
- To help the students gain knowledge about public issue management and higher purchase concepts.
- To enable the students learn the working mechanism of stock exchanges.
- To give knowledge about various credit rating 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	gain and understand the concepts of financial service market and environment	Upto K5
CO 2	know about the basic concepts in leasing and factoring	Upto K5
CO 3	acquire knowledge of public issue management and higher purchase concepts	Upto K5
CO 4	learn the working mechanism of stock exchanges	Upto K5
CO 5	acquaint knowledge about various credit rating techniques	Upto K5

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



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ELEMENTS OF FINANCIAL SERVICES

UNIT- I: FINANCIAL SERVICES – AN OVERVIEW

Financial services – concept – objectives – functions – characteristics – financial service markets – concepts – constituents – growth of financial services in India – financial service sector – problems. Financial service environment – the forces – players in financial markets.

UNIT- II: LEASING AND FACTORING

Leasing – definition – characteristics – types – participants – advantages and limitations – SEBI Guidelines. Factoring – Meaning – definition – mechanism – features – merits and demerits – types – functions of a factors – factory vs. bills discounting.

UNIT-III: PUBLICATION MANAGEMENT AND HIRE PURCHASE

Publication management – concept – functions – categories of security issue – issue manager – categories – role – activities involved. Hire purchase – rights of hirer – lease financing vs. hire purchase financing.

UNIT- IV: STOCK EXCHANGE

Stock exchange – meaning – definition – functions and services – stock exchange traders – regulations of stock exchanges – steps in stock trading – deposited. e-Shares and e-stocks – meaning.

UNIT- V: CREDIT RATING

Credit Rating – origin – definition – features – advantages – growth factors – global and domestic credit rating agencies – credit rating process.

TEXT BOOK:

Dr. Gurusamy.S, *Essentials of Financial Services*, Tata McGraw –Hill, New Delhi.

REFERENCE BOOKS:

1. Vasanth Desai, *Financial Markets and Services*, Himalayan Publishing House, Mumbai (2000).
2. Santhanam .B, *Financial Services*, Margam Publications, Chennai (2010).

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	3
CO2	2	2	3	2	3	2
CO3	3	3	3	3	3	3
CO4	2	2	2	1	2	2
CO5	2	2	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
24PCEN31	TOURISM DEVELOPMENT	SEC NME	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 form a systematic knowledge about the impacts of the tourism industry on destinations and local communities.

COURSE OBJECTIVES:

- To introduce the basic concepts of Tourism
- To make the students understand the Growth of Tourism In India
- To make the students understand the Tourism Marketing
- To enhance students' knowledge on Tourism Promotion
- To give an exposure to the students about International Organization in Tourism

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 in-depth knowledge on the concepts of tourism	Upto K5
CO 2	learn the development in India and land for all seasons.	Upto K5
CO 3	understand the tourist Marketing and tourist products	Upto K5
CO 4	know the sales support, advertising and public relation	Upto K5
CO 5	gain knowledge on international union of official travel organisation	Upto K5

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



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TOURISM DEVELOPMENT

UNIT- I: INTRODUCTION OF TOURISM

Introduction – Meaning – nature of Tourism – Elements of Tourism – An ancient phenomenon, Accounts of famous travellers – The Grand Tour – paid holidays – Types of Tourism.

UNIT- II: GROWTH OF TOURISM IN INDIA

A land for all seasons – Development of Tourism in India – the formation of the Ministry of Tourism – setting up of the development of Tourism.

UNIT- III: TOURISM MARKETING

Marketing in Tourism – The Tourist product – Tourist market – market segmentation – Marketing process and functions.

UNIT- IV: TOURISM PROMOTION

Advertising – sales support – public relations – Tourist Publicity – Evolution and modern trends.

UNIT- V: INTERNATIONAL ORGANIZATIONS IN TOURISM

International union of official travel organization (IUOTO), WTO – PATA – IATA – ICAO – constitution – objectives – services.

TEXT BOOKS:

- BATIA A.K. *Tourism Development Principles & Practices* (second edition), Sterling publishers private limited New Delhi.

E – Mail: ghai@nde.vsnl.net.in www.sterlingpublisher.com

- BATIA A.K. *International Tourism Management* (second edition), Sterling publishers private limited New Delhi.

E – Mail: ghai@nde.vsnl.net.in www.sterlingpublisher.com

DIGITAL TOOLS:

- <http://www.tamilnadutourism.org/>
- <https://tourismnotes.com/travel-tourism/>
- <https://tourism.gov.in/sites/default/files/2020-04/chadigarh.pdf>
- <https://saudigazette.com.sa/article/55270>
- <https://www.twm.my/title2/resurgence/207-208/cover4.doc>
- https://www.tutorialspoint.com/tourism_management/tourism_management_market_segm entation.htm
- https://www.researchgate.net/publication/332480809_THE_DEVELOPMENT_OF_MAR KETING_IN_TOURISM_INDUSTRY
- <https://noblestudios.com/top-pr-trends-travel-tourism/>

Mapping of CO with PSO

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

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



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COURSE STRUCTURE – SEMESTER – IV

S. No	Course Code	Course Title	Hours/Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24PCEC41	Core – 12: Corporate and Economic Laws*	6	3	25	75	100	5
2.	24PCEC42	Core – 13: Business Environment and Policy*	6	3	25	75	100	5
3.	24PCEC43	Core – 14: Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	24PCEC44	Core – 15: Merchant Banking	6	3	25	75	100	5
		Elective – 4: **						
5.	24PCEE41	E-Commerce*	4	3	25	75	100	3
	24PCEE42	Business Law						
6.	24PCES41	SEC: 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)

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC41	CORPORATE AND ECONOMIC LAWS	CORE – 12	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 provides a comprehensive overview of key corporate and economic laws in India, including the Foreign Exchange Management Act, Competition Act, Intellectual Property Rights, Prevention of Money Laundering Act, and Real Estate Regulation. It focuses on legal provisions, regulatory frameworks, and compliance mechanisms relevant to business operations and governance.

COURSE OBJECTIVES:

To make the students

- analyse current and capital account transactions and dealings in foreign currency under FEMA
- understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
- understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
- evaluate offences and punishment for money laundering under Prevention of Money Laundering Act and explain the registration and related procedures under Real Estate Act

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 important provisions of FEMA	Upto K5
CO 2	examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	Upto K5
CO 3	summarise the process relating to obtaining copyrights and patents.	Upto K5
CO 4	examine the provisions of Money Laundering Act	Upto K5
CO 5	analyse provisions relating to regulation of real estate	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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CORPORATE AND ECONOMIC LAWS

UNIT – I: INTRODUCTION TO FOREIGN EXCHANGE MANAGEMENT ACT, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal

UNIT – II: COMPETITION ACT, 2002

Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

UNIT – III: LAW RELATING TO INTELLECTUAL PROPERTY RIGHTS

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT – IV: PREVENTION OF MONEY LAUNDERING ACT, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering – Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure– Appellate Tribunal.

UNIT – V: REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.



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TEXT BOOK:

1. Munish Bandari (2022), *A Textbook on Corporate and Economic Laws*, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), *Economic, Business and Commercial Laws*, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), *Taxmann's Corporate and Economic Laws*, 7th Edition, Taxmann Publications, New Delhi

REFERENCE BOOKS:

1. Sekar G and Saravana Prasath B (2022), *Students' Handbook on Corporate and Economic Law*, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
2. Taxmann (2021), *FEMA & FDI Ready Reckoner*, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), *Intellectual Property Rights (contemporary Developments)*, Thomson Reuters, Toronto, (CAN)

DIGITAL TOOLS:

<https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>

<https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>

<https://resource.cdn.icai.org/68523bos54855-cp1.pdf>

<https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC42	BUSINESS ENVIRONMENT AND POLICY	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

COURSE DESCRIPTION:

This course is designed to understand the concept of Business Environment, Social responsibility, Industrial policy, Consumer protection Act, and Industrial sickness

COURSE OBJECTIVES:

To make the students

- understand the basic concept of Business and social responsibility
- acquaint with the concept of factors affecting business environment
- gain knowledge on the Industrial Policies
- learn the various aspects of consumer protection act and privatization
- have exposure on the Industrial sickness and small scale sector

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	exhibit the elementary knowledge of business and social responsibility	Upto K5
CO 2	understand the external and internal influences of business environment.	Upto K5
CO 3	acquire the knowledge of industrial policy and new industrial policy	Upto K5
CO 4	gain knowledge about consumer protection act, and have knowledge in privatization.	Upto K5
CO 5	acquire knowledge about industrial sickness	Upto K5

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



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BUSINESS ENVIRONMENT AND POLICY

UNIT – I:

Business: Introduction–concept–nature and scope–characteristics of business.

Social responsibility: Meaning–objectives of business–Arguments for and against of social responsibility.

UNIT – II:

Business Environment: Definition–Elements of External and Internal Environment–Demographic factor–Economic Environment–Geographical and Ecological Environment–Social and Cultural Environment–Political and Legal–Technological environment.

UNIT – III:

Industrial Policy: meaning–features–industrial licensing policy–objectives–legislative measures–IDR Act, 1951–New Industrial policy, 1991–changes in new industrial policy–criticism of New Industrial Policy 1991.

UNIT – IV:

Consumer Protection Act, 1986 – Objectives–Rights of consumer–consumer disputes redressal agencies–remedial action Privatization: Meaning–privatization in India–forms of privatization–Arguments for and against privatization.

UNIT – V:

Industrial Sickness–Definition–causes–extent of industrial sickness–BIFR–drawback of BIFR–Non-banking Financial Institutions for Development–Industrial Development Bank of India (IDBI)–Industrial Finance Corporation of India (IFCI)–State Industrial Development Corporations (SIDCOs)–Unit Trust of India (UTI)–EXIM Bank–NABARD

TEXT BOOK:

Sankaran S (2019), *Business Environment*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Chidambaram K and Alagappan V (2008), *Business Environment*, Vikas Publishing House Pvt. Ltd., Noida
2. Francis Cherunilam (2009), *Business Environment Text and Cases*, Himalaya Publishing House, Mumbai.
3. Gupta C (2011), *Business Environment*, Sultan Chand and Sons, New Delhi.

DIGITAL TOOLS:

1. <http://www.toppr.com>
2. <https://www.enterprise-development.org>
3. <https://en.m.wikipedia.org>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEC43	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE – 14	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 deal with effective management, organizing and monitoring of storage and distribution of goods. The aim is to manage the entire order cycle in the most efficient way so that it enhances business development and ensures sustainability and customer satisfaction.

COURSE OBJECTIVES:

To make the students

- develop basic fundamentals of business logistics
- acquire the knowledge about supply chain management
- gain knowledge of transportation and their characteristics
- receive basic knowledge on logistics information
- know about coordination in supply chain.

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 functions and importance of logistics management.	Upto K5
CO 2	provide the customer service and various approaches to study channels.	Upto K5
CO 3	understand effective transportation system, and cost characteristics by mode.	Upto K5
CO 4	acquire the knowledge of logistics into an integrated process.	Upto K5
CO 5	understand the concepts related to pricing obstaclesto coordination in a supply chain, goals and incentives	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 AND CUSTOMER SERVICE

Introduction – Definition of Logistics – Definition of supply chain – importance Of logistics and supply chain – objectives of business logistics – logistics and supply chain management – functions of logistics management – supply chain Macro processes in a firm Customer service – definition – elements – dimension of customer service – Value added services vs basic customer service capability – performance areas of value added services.

UNIT – II: SUPPLY CHAIN RELATIONSHIPS AND WAREHOUSES MANAGEMENT

Channel structure – relationship management – Channel relationships – Leadership– logistical service alliances – factors stimulating service based alliances Various approaches to study channels – Description Institutional Approach - Classification of middlemen – merchant middlemen – functional middlemen (Agent Middlemen) – graphic approach – conditions for successful supply chain relationships – warehouse benefit – Service benefits of warehousing – types of warehouses – private warehouses – Public warehouses – functions of public warehouses – documents used in public Warehouses.

UNIT – III: TRANSPORTATION, TRANSPORTATION COST AND THEIR CHARACTERISTICS

Importance of effective transportation system – Modes of transportation – Air – Package Carriers – trucks – trucks vs rail – rail – water / transport – pipeline – Intermodal / transportation – Trailer on flatcar(TOFC) OR Piggyback container on flat car(COFC) – Coordinated air truck – concor – Cost characteristics by mode – Rail – Highway – water – air – pipeline – transportation rates – Volume related rates – distance related rates – demand related rates.

UNIT – IV: LOGISTICS INFORMATION SYSTEM

Information functionality – Linking logistics into an integrated process – principles of logistics – Information – information architecture – application of information technologies – electronic Data interchange (EDI) – personal computers – artificial intelligence or expert system – Communication – bar coding and scanning.

UNIT – V: COORDINATION IN SUPPLY CHAIN

Bullwhip effect – evils of bullwhip effect/impact of bullwhip effect – obstacles to coordination in a supply chain –incentives obstacles – information processing obstacles – Operational obstacles – pricing obstacles – behavioural obstacles – managerial action to Enhance supply chain profit – goals and incentives – information accuracy – operational Performance – pricing strategies to stabiles orders

TEXT BOOK:

Natarajan L (2020), *Logistics And Supply Chain Management*, Margham Publication, Chennai

DIGITAL TOOLS:

<https://examstime.in/logistics-and-supply-chain-management-study-materials/>

<https://www.coursera.org/learn/supply-chain-logistics>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	2	3	2	2
CO2	2	3	3	2	2	3
CO3	1	2	2	3	2	3
CO4	2	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
24PCEC44	MERCHANT BANKING	CORE– 15	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 develop the students ability to know the basic of merchant banking and to familiarize on the public issue management, post issue activities, underwriting of securities and consumer finance.

COURSE OBJECTIVES:

To make the students

- gain basic knowledge of Merchant Banking
- receive clear understanding of public issue management.
- acquire the knowledge on post issue activities of merchant banking
- gain knowledge of underwriting of securities.
- get necessary skills to understand consumer finance and awareness of Hire Purchase System.

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 various merchant banking services	Upto K5
CO 2	understand the public issue management and marketing of new issue	Upto K5
CO 3	acquire knowledge about post– issue activities and various types of prospectus	Upto K5
CO 4	receive knowledge about importance of underwriting of securities and aware of capital market instruments	Upto K5
CO 5	understand the consumer finance and hire purchase system	Upto K5

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

K4 – ANALYSE, K5 – EVALUATE



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MERCHANT BANKING

UNIT– I: MERCHANT BANKING – AN OVERVIEW

Merchant banking – merchant bankers – corporate counseling – project counseling – pre-investment studies– capital restructuring services – credit syndication– issue management– portfolio management – working capital finance– merger and acquisition– foreign currency financing– brokering fixed deposits – project appraisal– merchant banking regulatory frame work– SEBI guidelines.

UNIT– II: PUBLIC ISSUE MANAGEMENT

Public issue management – functions– categories of securities issue – Issue Manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – right issue method – Bonus issue method – book building – ESOP – OTCEI.

UNIT– III: POST ISSUE ACTIVITIES

Post issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus.

UNIT– IV: UNDERWRITING OF SECURITIES:

Underwriting – meaning–types– mechanism – benefits and functions – Indian scenario – underwriting agencies – underwriting agreements – SEBI guidelines – capital market structure – instruments – types –preferences shares – equity shares – CCPS – Company deposits – warrants – debentures and bonds.

UNIT– V: CONSUMER FINANCE AND HIRE PURCHASE SYSTEM:

Consumer finance –types – sources of consumer finance – mechanics – modes of consumer finance – demand for consumer finance – factors – consumer finance practice in India – consumer finance insurance – case for consumer finance – case against consumer finance – boom in consumer finance – Hire purchase system (HPS) – Definition– characteristics – hire purchase agreement – advantages and disadvantages of hire purchase system.

TEXT BOOK:

Gordon .E. & NatarajanK. – *Financial Markets and Services*

REFERENCE BOOKS:

1. Dr. Gurusamy.S – *Merchant Banking and Financial Services*
2. PunithavathyPandian– *Security Analysis and Portfolio Management* – Vikas Publishing House Private.
3. Bhalla V.K. – *Fundamental of Investment Management* – S.Chand & Company Ltd.

DIGITAL TOOLS:

- https://en.wikipedia.org/wiki/Merchant_bank
- <https://cleartax.in/g/terms/merchant-banking>
- <https://www.citeman.com/3985-public-issues-management.html>
- <https://interlinkcapital.in/issue-management.php>
- <https://theinvestorsbook.com/hire-purchase-system.html>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEE41	E – COMMERCE	ELECTIVE – 4	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 help the students understand the basic concepts of E-commerce and its application in current scenario.

COURSE OBJECTIVES:

To make the students

- acquire the basic concept of E-commerce.
- enable with network security and firewall.
- receive knowledge on E-security and mobile commerce.
- gain knowledge on E-marketing and its application
- know and apply various digital payment 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	understand the basic concept of E-commerce and its applications	Upto K5
CO 2	gain knowledge on EDI	Upto K5
CO 3	analyse e-security and the web	Upto K5
CO 4	gain knowledge on e-marketing and its application	Upto K5
CO 5	apply various digital payment methods	Upto K5

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



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E – COMMERCE

UNIT– I:

E-commerce – meaning–definition–Comparison of Electronic commerce and Traditional commerce– Advantages–limitations–need–Evolution of E –commerce–Growth of E-commerce in India– classification of E –commerce.

UNIT– II:

Electronic Data Interchange (EDI) – Process–Benefits –EDI standards– Internet Based EDI –EDI Implementation. Consumer Electronic commerce – importance of B2C–process in B2C–Type of Buyers–Consumer Electronic Commerce in India.

UNIT– III:

E-security–security threats–E-securityprotection– Types of firewall–Dimensions of E-commerce security. Mobile Commerce– Definition–Difference between E-commerce and M-commerce–advantages–application of M-commerce–Types of mobile payment.

UNIT– IV:

E-marketing–meaning–advantages of E-marketing mix–objective –E-marketing plan –E-Advertising –format of web–advertising –Intelligent Agents –definition –features –E customer relationship management–advantage of technologies enabled business.

UNIT– V:

E-payment –Benefits–components of Electronic system–Electronic Fund Transfer (EFT)–credit card system on the internet–Component of online credit processing –Popular Electronic payment methods–Security schemes in Electronic payment system –Digital signature– Online transaction protocols.

TEXT BOOKS:

1. Abiramidevi K and Alagammai. M (2019), *E-commerce*, Margham Publications, Chennai.
2. Ravi kalakota and Andrew B.Whinstan (2006), *Frontiers of Electronic Commerce*, Darling Kindersley (India)Pvt .Ltd.,

REFERENCE BOOKS:

1. Rayadu .C.S (2004), *E-commerce and E-Business*, Himalaya Publishing House, Mumbai.
2. BharatBhaskar (2006), *Electronic Commerce*, Tata McGraw Hill Publishing Co. Ltd, New Delhi.

DIGITAL TOOLS:

1. <https://e-commerce guide.com/guides/what-is-e-commerce/>
2. <https://feinternational.com/blog/what-is-ecommerce-an-introduction-to-the-industry>
3. <https://www.abetterlemonadstand.com/what-is-ecommerce/>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24PCEE42	BUSINESS LAW	ELECTIVE – 4	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 enables the students to acquire knowledge in Indian Contract Act, 1872, The Sale of Goods Act, 1930 and Limited Liability Partnership Act, 2008.

COURSE OBJECTIVES:

- To understand the fundamental principles of the Indian Contract Act and its application in business scenarios.
- To familiarize students with laws governing the sale of goods, consumer protection, and related commercial transactions.
- To explain key provisions of industrial laws concerning worker rights, dispute resolution, and occupational safety.
- To provide knowledge of employee-related legislation, including wages, bonuses, provident funds, and compensation.
- To develop a clear understanding of partnership laws and the functioning of traditional and limited liability partnerships.

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 various provisions of the Indian Contract Act	Upto K5
CO 2	apply the various legal procedures under Sale of Goods Act 1930 in business.	Upto K5
CO 3	familiarize with the laws relating to Factories Act 1948, Industrial Dispute Act 1947	Upto K5
CO 4	identify the various provisions relating to Workmen Compensation Act, 1923, Provident Funds Act 1952 and Payment of Wages Act 1936.	Upto K5
CO 5	explain the Rights and liabilities of partners under Limited Liability Partnership Act.	Upto K5

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



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BUSINESS LAW

UNIT – I: LAW OF CONTRACT

Nature of contract – Essential elements of a valid contract – Offer and Acceptance – Consideration – Legality of object – Quasi- contracts Termination or discharge of contract – Special contracts – Indemnity and Guarantee – Bailment and Pledge – Laws of Agency.

UNIT – II: SALE OF GOODS ACT 1930

Definition – Formation of contract of sales – Conditions and warranties – Transfer of ownership and delivery – Performance of the contract of sale of goods – Unpaid seller – Rights– Consumer Protection Act 1986.

UNIT – III: INDUSTRIAL LAWS

Factories Act 1948 – provisions relating to Health, safety and welfare – employment of child, young men and adults – provision Industrial Dispute Act 1947 – Strike, Lockout, Retrenchment, layoff, Closure - Measures to solve disputes – Workmen Compensation Act 1923 – employer's liability and non-liability – partial, permanent and total disablement – occupational diseases.

UNIT – IV: LAW RELATING TO EMPLOYEES

Payment of Wages Act 1936 –time and mode of payment –possible deductions - Provident Funds Act 1952 – Payment of Bonus Act 1965 – computation of available and allocable surplus – minimum and maximum bonus – applicability of the act

UNIT – V: LAWS RELATING TO PARTNERSHIP

Indian partnership Act 1932 – Nature of partnership – Rights and liabilities of partners – Dissolution of firms – Limited Liability Partnership Act 2008 – Meaning – Formation, membership and functioning – Dissolution.

TEXT BOOK:

ND Kapoor, 2015, *Business Law*, Sultan Chand & Sons Educational Publishers, New Delhi.

REFERENCE BOOKS:

1. K. R. Bulchandani, 2015, *Business Law*, Himalaya Publishing House Mumbai.
2. K. C. Mandot, 2015, *Industrial & Labour Laws*, Premier Book Co., New Delhi

DIGITAL TOOLS:

- <https://testbook.com/judiciary-notes/law-of-contract-notes#:~:text=The%20Indian%20Contract%20Act%2C%201872,individuals%20engaged%20in%20contractual%20dealings.>
- <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>
- <https://www.toprankers.com/factories-act-1948>

Mapping of CO with PSO

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDIT
24PCES41	RETAIL MARKETING	SEC	2	–	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 understand about retailing, retailer, location strategies, branding and consumerism.

COURSE OBJECTIVES:

The main objectives of this course are to enable the students to

- know of retailing and other basic thing
- understand the types of retailers.
- understand the layout and positioning of retail stores
- highlight the branding in retailing.
- acquire knowledge about consumerism and retailing in India.

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 retailing and other basic thing.	Upto K5
CO 2	understand the types of retailers	Upto K5
CO 3	gain knowledge of retail location strategies.	Upto K5
CO 4	highlight the branding in retailing.	Upto K5
CO 5	acquire knowledge about consumerism and retailing in India	Upto K5

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



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RETAIL MARKETING

UNIT – I:

Retailing–definition – features – importance of retailing – Retail marketing – need for a strategic approach – retail communication and promotion – definition – promotional objectives.

UNIT – II:

Retailer–meaning – functions –types of retailers – small scale, large scale – merits and demerits.

UNIT – III:

Retail location strategies – concepts – issues in site selection–types of planned shopping area –factors involved in the location decision.

UNIT – IV:

Branding–definition of brand–Brand loyalty–benefits of loyalty schemes–Brand positioning –objectives – brand proposition–own brand – types – corporate branding – features.

UNIT – V:

Consumerism in retailing–definition of consumerism – reason for consumerism – legislation for consumer protection – retailing – meaning – reasons for growth of e – retailing – challenges – suggestions.

TEXT BOOK:

Natarajan L(2015), *Retail Marketing*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Mishra .B.B and Manjit Mishra (2010), *Retail Marketing*, Vrinda Publications Pvt.Ltd., New Delhi.
2. Madaan and K V S(2009), *Fundamentals of Retailing*, Tata McGraw Hill Publishing Co. Ltd., Noida.

DIGITAL TOOLS:

- <https://www.ccim.com>
- <https://www.thebrandingjournal.com>
- <https://www.toolboxmarketing.com>

Mapping of CO with PSO

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

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