



SOURASHTRA COLLEGE, MADURAI- 625004

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

M.Com. - SYLLABUS (Under CBCS based on OBE)

(with effect from 2021-22)

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PROFILE OF THE DEPARTMENT

- Functioning right from the inception of the college since 1967.
- Active and Vibrant Department with good track record for the past 50 years.
- The Department is equipped with a dedicated team of 13 Staff members who are specialised on divergent and emerging areas of Commerce. All the 13 Staff members are doctorates.
- The Department was upgraded to be a full time Research Centre with the introduction of Ph.D. programme in the year 2005.
- Programmes offered - B.Com., M.Com., M.Phil., Ph.D.
- The Noble objective of the Department is to produce socially responsible graduates with individual talents, skills and to face the national as well as global challenges in the present scenario.

VISION

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

MISSION

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

Signature of the Chairman/HOD



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DISTRIBUTION OF CREDITS

S.No.	PART	NO.OF PAPERS	CREDITS
1.	CORE	15	74
2	ELECTIVE	4	13
3	SUPPORTIVE (Skill)	4	4
4	NME	1	4
5	INTERNSHIP	1	1
	TOTAL	25 PAPERS	96 CREDITS

SEMESTER-WISE CREDITS

I – SEMESTER	-	24
II – SEMESTER	-	24
III – SEMESTER	-	24
IV – SEMESTER	-	24

TOTAL		96



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PROGRAMME OUTCOMES (POs)

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

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of M.Com. Programme, the students are expected 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.

Passed in the BOS Meeting held on 18-03-2020



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MASTER OF COMMERCE - COURSE STRUCTURE I SEMESTER

S. No.	Sub. Code	Subject Title	Hours/ Week	CA	SE	Total Marks	Credits
1	21PCEC11	Core I: Advanced Financial Management	6	25	75	100	5
2	21PCEC12	Core II: Applied Costing	6	25	75	100	5
3	21PCEC13	Core III: Quantitative Techniques for Business Decisions	6	25	75	100	5
4	21PCEC14	Core IV: International Business	6	25	75	100	5
5	21PCEE11	Elective I: Human Resource Management	4	25	75	100	3
6	21PCES11	Supportive (Skill) I: Principles and Practices of Modern Banking	2	25	75	100	1
		TOTAL	30	-	-	600	24

SEMESTER - II

S. No.	Sub. Code	Subject Title	Hours/ Week	CA	SE	Total Marks	Credits
1	21PCEC21	Core V: Accounting for Managers	6	25	75	100	5
2	21PCEC22	Core VI: Financial Markets and Institutions	6	25	75	100	5
3	21PCEC23	Core VII: Operations Research	6	25	75	100	5
4	21PCEC24	Core VIII: Enterprise Resource Planning (ERP)	5	25	75	100	4
5	21PCEE21	Elective II: Organizational Behaviour	5	25	75	100	4
6	21PCES21	Supportive (Skill) II Entrepreneurial Development	2	25	75	100	1
		TOTAL	30	-	-	600	24



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III SEMESTER

S.No.	Sub. Code	Subject Title	Hours / Week	CA	SE	Total Marks	Credits
1		Core IX: Advanced Company Accounts I	6	25	75	100	5
2		Core X: GST and Taxation	6	25	75	100	5
3		Core XI: Business Research Methods	6	25	75	100	5
4		Elective III: Management Information System	4	25	75	100	3
5		Supportive (Skill) III: Elements of Financial Services	2	25	75	100	1
6		NME: Tourism Management	5	25	75	100	4
7		Internship	1	-	-	100	1
		TOTAL	30	-	-	700	24

IV SEMESTER

S.No.	Sub. Code	Subject Title	Hours / Week	CA	SE	Total Marks	Credits
1		Core XII: Advanced Company Accounts - II	6	25	75	100	5
2		Core XIII; Marketing Management	6	25	75	100	5
3		Core XIV; Corporate Social Responsibility	6	25	75	100	5
4		Core XV; Advanced Costing	6	25	75	100	5
5		Elective IV: Credit Management	4	25	75	100	3
6		Supportive (Skill) III: Retail Management	2	25	75	100	1
		TOTAL	30	-	-	600	24



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I SEMESTER

S.No.	Sub. Code	Subject Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21PCEC11	Core I: Advanced Financial Management	6	3	25	75	100	5
2	21PCEC12	Core II: Applied Costing	6	3	25	75	100	5
3	21PCEC13	Core III: Quantitative Techniques for Business Decisions	6	3	25	75	100	5
4	21PCEC14	Core IV: International Business	6	3	25	75	100	5
5	21PCEE11	Elective I: Human Resource Management	4	3	25	75	100	3
6	21PCES11	Supportive (Skill) I: Principles and Practices of Modern Banking	2	3	25	75	100	1
		TOTAL	30		-	-	600	24



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Core – I	Title: Advanced Financial Management	Subject Code: 21PCEC11
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. understand the theoretical framework of financial management in business corporations
2. apply in depth analysis of various sources of financing and financial planning
3. impart knowledge of managing assets of the company
4. acquaint the importance of leverages
5. use the capital structure and dividend theories in practical life

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	gain the theoretical framework of financial management in business corporations	K1, K2
CO2	understand various sources of financing and financial planning	K1, K2
CO3	identify the management assets of the company	K1, K2
CO4	understand leverages	K1, K2
CO5	use the capital structure and dividend theories	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



ADVANCED FINANCIAL MANAGEMENT

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

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

TEXT BOOKS:

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

SUGGESTED READINGS:

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					M
CO2		S				
CO3				M		
CO4		M	S			S
CO5	M				S	

S – Strong M – Medium L – Low



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Core - II	Title: Applied Costing	Subject Code: 21PCEC12
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. familiarize with the various cost concepts, and elements of cost
2. acquire the knowledge of different methods of payment of wages and incentives
3. understand the costing procedure under process costing
4. acquaint the knowledge of applying Marginal costing for Business decision making
5. use different methods and techniques of cost control

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	familiarize with the various cost concepts, and elements of cost	K1
CO2	understand the preparation of wage payment and incentive system under labour and overhead	K1, K2
CO3	acquire the knowledge of application of process costing	K1
CO4	get acquaintance with the application of Marginal costing for Business decision making	K1, K2, K3
CO5	gain knowledge of cost control and reduction	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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APPLIED COSTING

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

Note: Question paper shall consist of 25% Theory and 75% Problems

TEXT BOOK:

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

BOOKS FOR REFERENCE:

1.Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi

2. Maheswari S.N, (2014), Management Accounting, Sultan Chand & Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					M
CO2		M				
CO3				S		
CO4		S	M			M
CO5	M		M		S	

S – Strong

M – Medium

L – Low

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Core - III	Title: Quantitative Techniques for Business Decisions	Subject Code: 21PCEC13
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making
2. develop and understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations
3. use the various test on significance
4. apply chi-square test and ANOVA
5. impart knowledge on interpolation

COURSE OUTCOMES(COs)

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	get a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making	K1, K2, K3
CO2	gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations	K1, K2
CO3	design the knowledge on testing on significance	K1, K2, K3
CO4	apply chi-square test and ANOVA	K1, K2, K3
CO5	use the knowledge of interpolation and various methods to solve problems	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

UNIT - I

Introduction: Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Types of correlation – methods of studying correlation – Karl Pearson’s co-efficient of correlation and rank correlation – Simple – Partial and Multiple –Regression Analysis – importance – difference between correlation and regression – regression equation – least square method and deviations taken from arithmetic mean and assumed mean. (277-291,297-302,334-350)

UNIT - II

Probability and distribution: Probability – meaning – usefulness – probability measures – limitations – empirical or relative probability – theorems and probability- conditional probability – baye’s theorem - Theoretical Distributions – random variable – Probability density function – types of probability distribution – Binomial – Poisson – Normal Distribution. (simple problems only) (579-596,624-648)

UNIT - III

Testing of significance: Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples). (673-706)

UNIT - IV

Chi-square test: Chi-square test – meaning – characteristics – degrees of freedom – uses of chi-square test – application of chi-square test in research - analysis of variance (One way classification) (713-735, 741-748)

UNIT - V

Interpolation: Interpolation – meaning – definition – need and importance - Methods of Interpolation – Newton’s Method – Lagrange’s Method. (514-517,521-535)

Note: 25 % Theory and 75 % problems

TEXT BOOK :

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications (Reprint 2012), Palani.

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



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SUGGESTED READING :

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				S
CO3	S			M		M
CO4		M	S			
CO5	M		S		S	

S – Strong M – Medium L – Low



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Core - IV	Title: International Business	Subject Code: 21PCEC14
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. understand the basics of international business
2. acquaint the concept of international trading environment
3. gain an understanding on the multinational enterprises
4. learn the various aspects of international financial management
5. gain an understanding on the recent developments in international business

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	gain knowledge of international business	K1
CO2	acquire the knowledge of international trading environment	K1, K2
CO3	understand the multinational enterprises	K1, K2
CO4	use the description of various aspects of international financial management	K1, K2, K3
CO5	gain the knowledge of recent developments in international business	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



INTERNATIONAL BUSINESS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOK:

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

SUGGESTED READINGS:

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M				M
CO3			S	M		
CO4		M			S	
CO5	S		M			

S – Strong M – Medium L – Low



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Elective - I	Title: Human Resource Management	Subject Code: 21PCEE11
Semester – I	Hours: 4/Week	Credits:3

COURSE OBJECTIVES:

The students are able to

1. know the basics present trend in Human Resource Management
2. furnish the various job related aspects
3. understand various aspects of Human development related issues
4. gain the knowledge of evaluating the quality aspects of human resources
5. learn the safety aspects of Human Resource.

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	know the basics present trend in Human Resource Management	K1, K2
CO2	furnish the various job related aspects	K1, K2
CO3	know various aspects of Human development related issues	K1, K2
CO4	evaluate the quality aspects of human resources	K1, K2
CO5	adopt the safety aspects of Human Resources.	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



HUMAN RESOURCE MANAGEMENT

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

Maintenance of employees and emerging horizons of HRM: Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal.

TEXT BOOKS:

1. Prasad L M, Human Resource Management, Sultan Chand & Sons
2. Shashi K. Gupta, Human Resource Management, Kalyani Publishers, New Delhi-2.

SUGGESTED READINGS:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai -17.
3. Rao V.S.P., Human Resource Management, Taxman Publication pvt., ltd.,Sultan Chand & Sons.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		S			M	
CO3			M			
CO4	M				S	
CO5	S					M

S – Strong M – Medium L – Low



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Supportive – I (Skill)	Title: Principles and Practices of Modern Banking	Subject Code: 21PCES11
Semester – I	Hours: 2/Week	Credits:1

COURSE OBJECTIVES:

The students are able to

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

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the basic concepts of banking	K1, K2
CO2	familiarize with the functioning of the commercial banks and the RBI	K1, K2
CO3	understand the e-banking and the modalities of bank accounts	K1, K2, K3
CO4	learn the functions of SBI and cooperative banks	K1, K2
CO5	describe the KYC norms while opening new bank account	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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PRINCIPLES AND PRACTICES OF MODERN BANKING

UNIT I

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

UNIT II

Commercial Banking: Definition - Classification of banks - Banking system - Universal Banking - Commercial Banking - functions - Role of Banks in Economic Development. Central Banking: Definition - Need - Principles - Central Banking Vs Commercial Banking - Functions of Central bank. (Practical – Collection of list of scheduled, nationalized and private banks).

UNIT III

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

UNIT IV

E – banking: Meaning – e-banking and financial services – risk management for e-banking. Internet banking : Meaning - mechanics of internet banking – drawbacks of Internet Banking – future outlook. Mobile banking: Meaning - features - services - security issues. Telephone banking : Meaning - mechanism – telephone banking system – call centers. (Practical – Collection of facilities provided by the bank to the customers through internet, filling up of pay in slip for cash deposits / cheque deposits, filling up of Online transaction application form).

UNIT V

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

TEXT BOOK:

1. Gordon & Natarajan, (2019), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai



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SUGGESTED READINGS:

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M				
CO3			S			
CO4		S			M	
CO5	S					M

S – Strong M – Medium L – Low



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SEMESTER – II

S. No.	Sub. Code	Subject Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21PCEC21	Core V: Accounting for Managers	6	3	25	75	100	5
2	21PCEC22	Core VI: Financial Markets and Institutions	6	3	25	75	100	5
3	21PCEC23	Core VII: Operations Research	6	3	25	75	100	5
4	21PCEC24	Core VIII: Enterprise Resource Planning (ERP)	5	3	25	75	100	4
5	21PCEE21	Elective II: Organizational Behaviour	5	3	25	75	100	4
6	21PCES21	Supportive (Skill) II: Entrepreneurial Development	2	3	25	75	100	1
		TOTAL	30		-	-	600	24



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Core – V	Title: Accounting for Managers	Subject Code: 21PCEC21
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. acquaint the applicability of financial statements for decision making
2. take decisions using management accounting tools
3. understand the mechanics of preparation of cash flow and funds flow statements
4. apply the standard costing and variance analysis
5. understand the preparation of various budgets

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the applicability of financial statements for decision making	K1, K2, K3
CO2	use the knowledge in preparation, analysis and interpretation of financial statements	K1, K2
CO3	prepare cash flow and funds flow statements	K1, K2, K3
CO4	gain mastery over the preparation of variance analysis	K1, K2
CO5	have a good understanding of preparation of various budgets	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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ACCOUNTING FOR MANAGERS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

Note: Question paper shall consist of 25% Theory and 75% Problems

TEXT BOOK:

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

BOOKS FOR REFERENCE:

1.Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi

2. Maheswari S.N, (2014), Management Accounting, Sultan Chand & Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	M				
CO2		S		M		
CO3			M			S
CO4	S			M		M
CO5	M		S			S

S – Strong M – Medium L – Low



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Core - VI	Title: Financial Markets and Institutions	Subject Code: 21PCEC22
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. understand the basic concepts of financial markets
2. identify the working of commercial paper market
3. gain the concept of capital market
4. acquire the knowledge of working of various credit rating agencies such as CRISIL, etc
5. state the functioning of various financial institutions such as NABARD, EXIM bank, etc,

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the basic concepts of financial markets	K1, K2
CO2	gain the knowledge on the working of commercial paper market	K1
CO3	know the concept of capital market	K1
CO4	know the working of various credit rating agencies such as CRISIL, etc	K1, K2
CO5	understand the functioning of various financial institutions such as NABARD, EXIM bank, etc	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



FINANCIAL MARKETS AND INSTITUTIONS

UNIT - I

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

UNIT - II

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

UNIT- III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOK:

1. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai

SUGGESTED READINGS :

1. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi
2. MEIR KOHN, (2004), "Financial Institutions and Markets", Oxford University Press, New Delhi.
3. BHOLE . M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				M
CO3	M					S
CO4		S		M		
CO5					S	M

S – Strong M – Medium L – Low



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Core – VII	Title: Operations Research	Subject Code: 21PCEC23
Semester – II	Hours: 6/Week	Credits: 5

COURSE OBJECTIVES:

The students are able to

1. understand the conceptual aspects of operations research
2. analyse the Linear programming problem
3. learn Transportation problems
4. list out the assignment problems
5. gain the knowledge of game theories.

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the models of operations research	K1, K2, K3
CO2	apply the various techniques of operations research such as LPP – simplex method	K1, K2, K3
CO3	gain the knowledge of transportation problem – North west corner method, least cost method etc.	K1, K2, K3
CO4	apply the knowledge of balanced and unbalanced assignment problems	K1, K2, K3
CO5	analyze the calculation of game theory	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



OPERATIONS RESEARCH

UNIT - I

Introduction to Operations Research – Meaning – definition – origin and history – characteristic features – need – scope – steps – techniques – application – limitations – Linear programming Problem (LPP) – Meaning – Requirements – assumptions – applications – Mathematical formulations in LPP – formulating LPP model (21-27,29-32)

UNIT - II

Obtaining optimal solution for Linear programming Problem (LPP) – Graphical method – problems – Simplex method for \leq type of LPP & for slack variable case – maximization function – minimization function (simple problems only)

(43-47, 50-54,57-58,68-72)

UNIT - III

Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation

method (171-173,176-179)

UNIT - IV

Assignment problems – Features – Transportation problem Vs Assignment problem Balanced assignment problems and unbalanced assignment problems – Hungarian Method (209-241)

UNIT - V

Game theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game (313-325)

Note: Ratio of theory and problems will be 25 % and 75 % respectively

TEXT BOOK:

KANTI SWARUP, P.K.GUPTA & MAN MOHAN, (2003), 'Operations Research', Sultan Chand and Sons, New Delhi

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

SUGGESTED READINGS:

KAPOOR V K, (2011), 'Operations Research Techniques for Management', Sultan Chand and Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S				M	
CO2		M		S		
CO3			M			S
CO4	M		S		S	
CO5	S				M	S

S – Strong M – Medium L – Low



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Core – VIII	Title: Enterprise Resource Planning (ERP)	Subject Code: 21PCEC24
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. know the evaluation of ERP, systems, technology and the background of ERP
2. identify the various aspects of business processes
3. learn about BPR
4. describe the ERP system implementation
5. state the SCM and CRM

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	know the evaluation of ERP, systems, technology and the background of ERP	K1, K2
CO2	understand the various aspects of business processes	K1, K2
CO3	gain knowledge about BPR	K1, K2
CO4	acquire the knowledge of ERP system implementation	K1, K2
CO5	remember about SCM and CRM	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



ENTERPRISE RESOURCE PLANNING (ERP)

UNIT-I: Definition of Enterprise:

Enterprise resource planning – evolution of ERP systems – material requirement planning – manufacturing requirement planning – Trends – Systems and technology background – ERP systems background – Objectives -Benefits and challenges in ERP.

UNIT-II: Introduction to SCM & CRM

Meaning - Driver - Benefits and risk of SCM – ERP and SCM system. CRM – Process – Components – success and failure of CRM.

UNIT-III: Establishing need for ERP – Introduction

Strategic plan – Components – Strategic Analysis – Needs – Establishing need for ERP system steps – Strategic analysis. Information requirement analysis – IS solutions.

UNIT –IV: Architecture and e-Commerce

ERP Architecture – Technical Aspects – Evolution – Types – ERP platforms. e-Commerce – Concept – Types – ECSLC model – Applications – M – Commerce – Challenges.

UNIT-V: Implementation of ERP

Introduction – Choice of implementation – Process – Strategies. ERP project management – Order of sequence – ERP project organization – Risk analysis – Success factor in the implementation – Structure of ERP implementation plan.

TEXT BOOK :

1. Alexis Leon (2012), *Enterprise Resource Planning*, 2nd Edition, Mc Graw Hill.
2. D. P. Goyal, *Enterprise Resource Planning - A Managerial Perspective*, Tata Mc Graw Hill Education private limited , New Delhi

SUGGESTED READINGS:

1. Murthy (2010), *ERP – Text and Case studies*, Himalaya Publications.
2. Daniel E. O’Leary, (2000), *Enterprise Resource Planning Systems, Life Cycle, Electronic Commerce*, University of Southern California.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S				M	
CO2		M			S	
CO3			M	S		
CO4	S			M		
CO5		S			S	M

S – Strong M – Medium L – Low



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Elective - II	Title: Organizational Behaviour	Subject Code: 21PCEE21
Semester – II	Hours: 5/Week	Credits:4

COURSE OBJECTIVES:

The students are able to

1. understand the basic aspects of organizational behaviour in current scenario
2. gain the attitude and approaches of the organization
3. furnish personality and motivation
4. study organizational structure and change
5. improve the ability in leadership and communication

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	gain the knowledge of organizational behaviour in current scenario	K1, K2
CO2	learn the approaches of the organization	K1, K2
CO3	understand the personality and motivation	K1, K2
CO4	gain the organizational structure and change	K1, K2
CO5	ability to understand the leadership and stress management	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



ORGANIZATIONAL BEHAVIOUR

UNIT - I

Introduction: Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT - II

Perception and Attitudes: Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant & social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes.

UNIT - III

Personality and motivation theories: Personality – types-factors influencing personality theories – trait theories – the big five personality model - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg’s two factor model theory).

UNIT - IV

Organizational structure: Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change.

UNIT - V

Leadership approaches: Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership - Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

TEXT BOOK:

1. J. Jeyashankar, Organizational Bahaviour, Margham Publications, Chennai.

SUGGESTED READINGS:

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S				M	
CO2		M				
CO3			S		S	
CO4		M			S	
CO5	S		S			M

S – Strong M – Medium L – Low



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Supportive – II (Skill)	Title: Entrepreneurial Development	Subject Code: 21PCES21
Semester – II	Hours: 2/Week	Credits:1

COURSE OBJECTIVES:

The students are able to

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

COURSE OUTCOMES (COs):

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

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	analyze various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and, finally, to contribute.	K1, K2
CO2	prepare project report and project formulation feasibility report	K1, K2
CO3	gain knowledge of entrepreneurship development. Innovation and entrepreneurship	K1, K2
CO4	acquire the knowledge of entrepreneurial and managerial potentials	K1, K2
CO5	prepare project report and sources of finance and have the knowledge of government related incentives and subsidies	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



ENTREPRENEURIAL DEVELOPMENT

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOK:

1. Jayshree Suresh(20140, Entrepreneurial Development, Margam publications, Chennai.

SUGGESTED READINGS :

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				M
CO3	S		M			
CO4				S	S	
CO5		S			M	S

S – Strong M – Medium L – Low