



# **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 – 2022)**

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### **GRADUATE ATTRIBUTES**

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



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

**The Post Graduate Commerce Students will:**

<b>PEO 1</b>	become well versed and competent in the core concepts of the Programme.
<b>PEO 2</b>	be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a dynamic environment on the Global map.
<b>PEO 3</b>	become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.
<b>PEO 4</b>	contribute to the creation, transmission and application of knowledge in the field of Commerce and other related fields adapting to a rapidly changing environment through lifelong learning.
<b>PEO 5</b>	become with professional integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels.

### **POSTGRADUATE (PG) PROGRAMME OUTCOMES (POs)**

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



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### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

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

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



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### M.Com. – II YEAR

#### COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCEC31	<b>Core – 9:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
2.	21PCEC32	<b>Core – 10:</b> Goods And Services Tax	6	3	25	75	100	5
3.	21PCEC33	<b>Core – 11:</b> Business Research Methods*	6	3	25	75	100	5
4.	<b>Elective</b>		4	3	25	75	100	3
	21PCEE31	1. Management Information System						
	21PCEE32	2. Project Management						
	21PCEE33	3. Customer Relationship Management						
5.	21PCES31	<b>Supportive (Skill) – 3:</b> Elements of Financial Services*	2	3	25	75	100	1
6.	21PCEN31	<b>NME : Tourism Development*</b>	6	3	25	75	100	4
7.		<b>Part – V: Internship*</b>	–		–	–	100	1
		<b>TOTAL</b>	<b>30</b>				<b>700</b>	<b>24</b>

#### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCEC41	<b>Core – 12:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
2.	21PCEC42	<b>Core – 13:</b> Business Environment and Policy*	6	3	25	75	100	5
3.	21PCEC43	<b>Core – 14:</b> Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	21PCEC44	<b>Core – 15:</b> Merchant Banking	6	3	25	75	100	5
5.	<b>Elective</b>		4	3	25	75	100	3
	21PCEE41	1. E – Commerce						
	21PCEE42	2. Investment Management						
	21PCEE43	3. Marketing Management						
6.	21PCES41	<b>Supportive (Skill) – 4:</b> Retail Marketing	2	3	25	75	100	1
		<b>TOTAL</b>	<b>30</b>		–	–	<b>600</b>	<b>24</b>

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

One Elective paper has to be chosen out of three Electives



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### COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCEC31	<b>Core – 9:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
2.	21PCEC32	<b>Core – 10:</b> Goods And Services Tax	6	3	25	75	100	5
3.	21PCEC33	<b>Core – 11:</b> Business Research Methods*	6	3	25	75	100	5
4.	<b>Elective</b>		4	3	25	75	100	3
	21PCEE31	1. Management Information System						
	21PCEE32	2. Project Management						
	21PCEE33	3. Customer Relationship Management						
5.	21PCES31	<b>Supportive (Skill) – 3:</b> Elements of Financial Services*	2	3	25	75	100	1
6.	21PCEN31	<b>NME : Tourism Development*</b>	6	3	25	75	100	4
7.		<b>Part – V: Internship*</b>	–		–	–	100	1
		<b>TOTAL</b>	<b>30</b>		–	–	<b>700</b>	<b>24</b>

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

One Elective paper has to be chosen out of three Electives

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**NME** – Non –Major Elective

**T** – Theory

**P** – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC31	ADVANCED COMPANY ACCOUNTS – I	CORE – 9	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have in-depth knowledge about company accounts.

### COURSE OBJECTIVES:

To make the students

1. get familiarized and to follow the latest accounting standards in the preparation of financial statements
2. construct the financial statements of companies within the framework of Indian Accounting Standards
3. gain knowledge of different methods of valuation of goodwill and shares
4. develop the procedure and devise a plan for the liquidation of companies
5. implement the Inflation accounting to the prevailing business conditions.

### COURSE OUTCOMES (COs):

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

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

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



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### **ADVANCED COMPANY ACCOUNTS – I**

#### **UNIT– I: Accounting Standards**

Meaning of Accounting standards – objectives, significance and compliance of Accounting standards–International Accounting standards – Accounting standards in India–functions and Responsibility of ASB– procedure for formulation of standards– AS1–Disclosure of Accounting policies–AS2–valuation of Inventories–AS3–Cash flow statements–AS6–Depreciation Accounting–AS10\_Accounting for fixed Assets–AS14\_ Accounting for Amalgamations–AS21\_Consolidated Financial statements – AS29\_Provisions,Contingent liabilities and contingent Assets(simple problems only)

#### **UNIT– II: Final Accounts of Companies**

Introduction–Statement of Profit & Loss Account– Part II: Form of statement of Profit & Loss Account–Contents of statement of Profit & Loss Account–Balance sheet–Part I:Form of the Balance sheet– contents of Balance sheet–Accounting entries relating to Dividend, transfer of reserve, Interest on Debentures, Discount & cost of issue of shares/ Debentures, Preliminary expenses, Managerial remuneration.

#### **UNIT– III: Valuation of goodwill**

Need for valuation of goodwill–Factors affecting goodwill–Methods of valuation of goodwill–Average profit method– super profit method–Capitalization method  
Valuation of shares: Need for valuation of shares– Factors affecting valuation of shares–Methods of valuation of shares–Net assets method– Yield method.

#### **UNIT– IV: Liquidation of companies**

Meaning–Modes of winding up– compulsory winding up –voluntary winding up– members voluntary winding up– Creditors voluntary winding up– winding up subject to the supervision of the court–Contributory–adjustment of right of contributories–order of payment– secured creditors–preferential creditors– statement of affairs– Deficiency or surplus account.

#### **UNIT– V: Inflation Accounting**

Introduction–Inflation accounting at international and national levels– Different methods of inflation accounting– Current purchase power method–current cost accounting method– hybrid method

**NOTE: 80% problem and 20% theory.**





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### TEXT BOOK:

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

### REFERENCE BOOKS:

Gupta R L Radhaswamy M, *Corporate Accounting Volume II*, Sultan Chand & Sons

Dr. Arulanandam M A, Dr. Raman K.S, *Advanced Accountancy*, Vol. II (corporate Accounting), Himalaya publishing house

Dr. Sukla S M, Dr. Gupta K L, *Corporate Accounting*, Sahitya Bhawan Publications

### DIGITAL TOOLS:

[https://en.wikipedia.org/wiki/Indian\\_Accounting\\_Standards](https://en.wikipedia.org/wiki/Indian_Accounting_Standards)

[http://newhorizon-nhcollegkasturinagar.s3.ap-south-](http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf)

[1.amazonaws.com/nhc\\_kasturinagar/wp-](http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf)

[content/uploads/2020/06/12115754/balance\\_sheet\\_company.pdf](http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf)

<https://www.youtube.com/watch?v=j76Tdl2D-p4>

<https://www.accountingnotes.net/goodwill/valuation-of-goodwill-and-shares-accounting/12804>

<https://www.accountingnotes.net/shares/valuation-of-shares/valuation-of-shares-need-and-methods-with-illustrations/8878>

### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. R. R. VISHNUPRIYA**





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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC32	GOODS AND SERVICES TAX	CORE – 10	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

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

1. understand the objectives, Canons of Taxation, Characteristics of a Good Tax system in India
2. acquire the knowledge of the GST Council and GST Council Secretariat
3. receive knowledge on goods exempt from Goods and Services Tax
4. gain knowledge on Place of Supply, Time of supply of Goods and Value of Supply
5. 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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### **GOODS AND SERVICES TAX**

#### **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.



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### **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.

### **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		1	2
CO2	1	2		2		1
CO3	3	2	3		1	2
CO4	2	3	2	2	3	
CO5		2		3		1

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

**COURSE DESIGNER: Dr. E. B. GNANESWARAN**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC33	BUSINESS RESEARCH METHODS	CORE – 11	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This Course is about the basic research knowledge and application of Statistical tools.

### COURSE OBJECTIVES:

To make the students

1. develop an idea about various research designs and techniques.
2. understand the application of different methods of data collection.
3. understand the sampling techniques of research and its application.
4. understand the significance of data processing.
5. 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 Ranganatham M (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:

1. [www.researchgate.net](http://www.researchgate.net)
2. <http://www.jotform.com>
3. <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

COURSE DESIGNER: Dr. J. DURAICHAMY

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE31	MANAGEMENT INFORMATION SYSTEMS	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

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

### COURSE OBJECTIVES:

1. To offer in-depth knowledge on information systems in business and their management.
2. To teach the objectives and components of data base management system
3. To make the students know the approaches involved in developing MIS
4. To enable students to know transaction processing and support system
5. 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



# SOURASHTRA COLLEGE, MADURAI – 625004

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## M.Com. – SYLLABUS

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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:

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

Email: hmpub@vsnl.com website: [www.himpub.com](http://www.himpub.com)

#### 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>

#### 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

**COURSE DESIGNER: Dr. S. S. SUGANTHY**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE32	PROJECT MANAGEMENT	ELECTIVE	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have indepth knowledge about managing of project.

### COURSE OBJECTIVES:

The students are able to

1. familiarize the basic concepts in project management
2. impart knowledge in identifying project ideas and project rating index
3. make the learners to analyse market and demand forecasting
4. develop and device a plan for technical analysis of projects
5. enable the students to implement the project planning and control

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand project characteristics and various stages of a project	Upto K5
CO 2	grasp the main issues and questions in project identification, formulation and design	Upto K5
CO 3	apply risk management plan and analyse the market and demand forecasting	Upto K5
CO 4	analyse the learning and understand techniques for project planning, scheduling and financing	Upto K5
CO 5	translate a project design into implementation tools particularly work plans	Upto K5

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



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### PROJECT MANAGEMENT

#### UNIT- I:

Project – Concept – Characteristics of Project – Classification Based on Location, Based on Activity, Based on Project Completion Time, Based on Ownership, Based on size, Based on Purpose – Life Cycle – Management – Organisation.

#### UNIT- II:

Project Identification – Meaning – Generation of ideas – Preliminary Screening – Project Rating Index- Benefits of Project Definition Rating Index.

#### UNIT- III:

Market and Demand Analysis - Meaning- Collection of Data – Primary Sources Secondary Sources- Market Survey – Market Planning- Marketing Environment – Project Risk Analysis: General Economic Conditions – Kinds of Project Risks-Demand Forecasting Techniques and Methods.

#### UNIT- IV:

Technical Analysis – meaning – Selection of Technology – Material Input and Utilities Plant Capacity- Location and Site – Machinery and Equipments – Structures and Civil Works Environmental Aspect – Project Chart and Layouts. Financial Estimation: Project cost – sources of Finance.

#### UNIT- V:

Project Implementation – Meaning-Schedule-Project planning – Project Control Human aspects of Project Management –Team Building- High Performance Team.

**NOTE: Question paper should cover 100 % theory**

#### TEXT BOOK:

*Project Management* by Shilpi Jauhari & S. K. Chaturvedi - Himalaya Publishing House.

#### REFERENCE BOOKS:

1. *Project Management* by Shilpi Jauhari & S.K.Chaturvedi-Himalaya Publishing House.
2. *Project Management* by Vasant Desai – Himalaya Publishing House.
3. *Project Management - Principles & Techniques* by B B Goel-Deep &Deep Publications Pvt Ltd.,
4. *Project Management* by Rajeev M.Gupta – Eastern Economy Edition.
5. *Project Management– A Life Cycle Approach* by Arun Kanda- Eastern Economy Edition.

#### Mapping of CO with PSO

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

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

**COURSE DESIGNERS: Dr. J. DURAICHAMY AND Dr. E. B. GNANESWARAN**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE33	CUSTOMER RELATIONSHIP MANAGEMENT	ELECTIVE	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have indepth knowledge about customer relationship management.

### COURSE OBJECTIVES: The students are able to

1. understand the basic concepts of customer relationship management
2. develop the key steps and consideration within the acquisition planning process
3. make the learners specific skills for Customer Interaction Management (CIM)
4. identify the major Internet sources for carrying out e-CRM
5. enable the students to integration of CRM with ERP(Enterprise Resource Planning) 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	understand the basic concepts of customer relationship management	Upto K5
CO 2	develop the key steps and consideration within the acquisition planning process	Upto K5
CO 3	make the learners specific skills for Customer Interaction Management (CIM)	Upto K5
CO 4	identify the major Internet sources for carrying out e-CRM	Upto K5
CO 5	enable the students to integration of CRM with ERP(Enterprise Resource Planning) System	Upto K5

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



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### CUSTOMER RELATIONSHIP MANAGEMENT

#### UNIT- I:

CRM-Meaning –Significance – Reasons for loss of customers – strategies for building relationship – Attention on changing requirements of Customers – developing total care programmers.

#### UNIT- II:

Customer acquisition – Meaning-input of acquisition – requisites for effective acquisition – attention on adoption process.

#### UNIT- III:

Customer Interaction Management(CIM) – Meaning -Routes to CIM – factors influencing CIM- Electronic data interchange (EDI) –specific skills for CIM.

#### UNIT- IV:

e – CRM(e – Customer Relation Management)- Meaning- Evolving e – CRM – CRM vs e – CRM –need to move to online CRM- Basic Requirements of e-CRM – e – CRM dimensions – Features of e – CRM.

#### UNIT- V:

Integration of CRM with ERP(Enterprise Resource Planning) System –Meaning-CRM Integration – cost – time work Involved – Efficiency –CRM ERP Integration – ERP vendors Deal with CRM –Optimum Integration with CRM – Optimum Integration with ERP and CRM via web.

**NOTE: Question paper should cover 100 % theory**

#### TEXT BOOK:

*Customer Relationship Management – A step by-step approach* – H. Peeru Mohammed, A.Sagadevan, Vikas publishing pvt ltd

#### REFERENCE BOOKS:

1. Alexis leon,2005, *Enterprise Resource Planning*, Tata Mc Graw Hill Publications company, ltd., New Delhi
2. Anderson, Kristin , Kenr, Carol,2003, *Customer Relationship*
3. Gosney Roberts, Philips,2003, *Customer Relationship Management*, Prentice Hall of India.
4. Graham Roberts , Philips,2003, *Customer Relationship Management*, viva books pvt ltd., Chennai.

#### Mapping of CO with PSO

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

3. Advanced Application 2. Intermediate Development 1.IntroductoryLevel

**COURSE DESIGNERS: Dr. N. M. MEKALA and Dr. P. PONRAJ**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# SOURASHTRA COLLEGE, MADURAI – 625004

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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCES31	ELEMENTS OF FINANCIAL SERVICES	SKILL – 3	2	–	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

To provide the students with knowledge skills and attitude for successful career in financial services. 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					
CO2	2	2	1	2	3	2
CO3		3		3		1
CO4	2		2	1	2	2
CO5	1	2			1	

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

**COURSE DESIGNER: Dr. K. R. KAVITHA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEN31	TOURISM DEVELOPMENT	NME	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

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

1. To introduce the basic concepts of Tourism
2. To make the students understand the Growth of Tourism In India
3. To make the students understand the Tourism Marketing
4. To enhance students' knowledge on Tourism Promotion
5. 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 travelers – 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](mailto:ghai@nde.vsnl.net.in) [www.sterlingpublisher.com](http://www.sterlingpublisher.com)
- BATIA A. K. *International Tourism Management* (second edition), Sterling publishers private limited New Delhi. **E – Mail:** [ghai@nde.vsnl.net.in](mailto:ghai@nde.vsnl.net.in) [www.sterlingpublisher.com](http://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.twn.my/title2/resurgence/207-208/cover4.doc>

[https://www.tutorialspoint.com/tourism\\_management/tourism\\_management\\_market\\_segmentation.htm](https://www.tutorialspoint.com/tourism_management/tourism_management_market_segmentation.htm)

[https://www.researchgate.net/publication/332480809 THE DEVELOPMENT OF MARKETING IN T](https://www.researchgate.net/publication/332480809_THE_DEVELOPMENT_OF_MARKETING_IN_T)

[OURISM INDUSTRY](https://www.researchgate.net/publication/332480809_THE_DEVELOPMENT_OF_MARKETING_IN_T)

<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

COURSE DESIGNER: Dr. S. S. SUGANTHY

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCEC41	<b>Core – 12:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
2.	21PCEC42	<b>Core – 13:</b> Business Environment and Policy*	6	3	25	75	100	5
3.	21PCEC43	<b>Core – 14:</b> Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	21PCEC44	<b>Core – 15:</b> Merchant Banking	6	3	25	75	100	5
5.	<b>Elective</b>		4	3	25	75	100	3
	21PCEE41	1. E – Commerce						
	21PCEE42	2. Investment Management						
	21PCEE43	3. Marketing Management						
6.	21PCES41	<b>Supportive (Skill) – 4:</b> Retail Marketing	2	3	25	75	100	1
		<b>TOTAL</b>	<b>30</b>		–	–	<b>600</b>	<b>24</b>

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

One Elective paper has to be chosen out of three Electives

CA – Class Assessment (Internal)

SE – Summative Examination

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC41	ADVANCED COMPANY ACCOUNTS – II	CORE – 12	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about corporate accounting.

### COURSE OBJECTIVES:

To make the students

- understand the concept of holding company and the procedures involved in the preparation of holding company accounts.
- get knowledge and skills in the preparation of accounts of Banking companies.
- develop and understand the concept and the procedures in the preparation of Insurance company accounts.
- construct the Double account system followed by Electricity companies and public utility undertaking
- gain knowledge about Human resource accounting and Social responsibility accounting

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	have the practical implication in the preparation of holding company accounts	Upto K5
CO 2	Analyze and prepare the financial statements of bank accounts	Upto K5
CO 3	construct the financial statements of Insurance company accounts with the modified format	Upto K5
CO 4	Familiarize the procedure involved in the preparation double account system	Upto K5
CO 5	Gain knowledge about human resource accounting and social responsibility accounting	Upto K5

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

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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### **ADVANCED COMPANY ACCOUNTS –II**

#### **UNIT – I: Holding Companies**

Advantages–Disadvantages–Wholly –owned Subsidiary Companies – Partly –owned Subsidiary Companies– Presentation of Accounts Principles of Consolidation– Elimination of Investment in Shares–Minority Interest–Cost of Control–Capital and Revenue Profit–Revaluation of Assets and Liabilities– Elimination of Common Transactions–Contingency Liabilities–Unrealized Profit–Current Accounts–Bonus Shares–Treatment of Dividend–Debentures of Subsidiary Company–Preference Shares in Subsidiary Company–Share Premium–Preliminary Expenses–Sales of Shares– Consolidated Profit and Loss Account–Company having a number of Subsidiaries. (except intercompany holdings and chain holding).

#### **UNIT –II: Accounts of Banking Companies**

Introduction–Legal provisions–Disposal of Non–Banking Assets–Restrictions on Loans – Restrictions on Commission–Restriction on Payment of Dividend–Management of Minimum Capital–Statutory Reserve–CRR and SLR–Accounts and Audit–Profit and Loss Account–Balance Sheet–Money at Call and Short Notice – Advances– Acceptance Endorsements etc., – Bills for Collection–Bills Payable–Bills Purchased and Discounted–Rebate on Bills Discounted–Inter Office Adjustments–Slip System.

#### **UNIT –III: Accounts of Insurance Companies**

Types of Insurance–Annual Accounts–Life Insurance–Consideration for Annuities Granted–Balance Sheet–Determination of Profit–Accounts of General Insurance–Reserve for Unexpired Risk –Preparation of Final Accounts.

#### **UNIT – IV: Double Accounting System**

Introduction– Double Entry System and Double Account System–Double Account System–Features of Double Account System–Advantages and Disadvantages–Accounts of Electricity Companies–Depreciation–Contingencies Reserves–Development Reserve– General Reserve–Tariff and Dividend Control

#### **UNIT – V: Human Resource Accounting**

Human Resource Accounting–objectives–Advantages and disadvantages– valuation of human resources–Social responsibility Accounting–Meaning–Definition– objectives–importance– Approaches and methods to Social responsibility Accounting and Reporting–Preparation of Social Income statement and social Balance sheet

**Note: 80% Problems & 20% Theory**



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### TEXT BOOKS:

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

### REFERENCE BOOKS:

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

**Note: Question Paper shall cover 80% Problems & 20% Theory**

### DIGITAL TOOLS:

<https://www.accountingnotes.net/holding-companies/holding-companies-problems-and-solutions-accounting/13009>

<http://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

<https://uafulucknow.ac.in/wp-content/uploads/2020/03/Accounts-of-banking-company.pdf>

<https://www.dynamictutorialsandservices.org/2018/09/accounts-of-banking-companies-solved.html>

<https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117>

<https://www.accountingnotes.net/electricity-companies/double-account-system-maintained-by-electricity-companies/9537>

<https://egyankosh.ac.in/bitstream/123456789/17041/1/Unit-5.pdf>

<https://indiafreelnotes.com/meaning-definitions-characteristics-functions-and-importance-of-social-responsibility-accounting/>

### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. R. R.VISHNUPRIYA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# 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 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC42	BUSINESS ENVIORNMENT AND POLICY	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

1. understand the basic concept of Business and social responsibility.
2. acquaint with the concept of factors affecting business environment.
3. gain knowledge on the Industrial Policies.
4. learn the various aspects of consumer protection act and privatization.
5. have exposure on the Industrial sickness and small scale sector.
- 6.

### 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

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# 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 – 2022)

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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

COURSE DESIGNER: Dr. T. T. KARTHIK





# SOURASHTRA COLLEGE, MADURAI – 625004

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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC43	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE – 14	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

1. To develop basic fundamentals of business logistics
2. To help the students acquire the knowledge about supply chain management
3. To help them gain knowledge of transportation and their characteristics
4. To provide basic knowledge on logistics information
5. To enrich the students' knowledge about coordination in supply chain.
- 6.

### 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 obstacles to coordination in a supply chain, goals and incentives	Upto K5

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



# SOURASHTRA COLLEGE, MADURAI – 625004

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

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

COURSE DESIGNER: Dr. S. M. DEVI



# SOURASHTRA COLLEGE, MADURAI – 625004

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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEC44	MERCHANT BANKING	CORE – 15	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

1. gain basic knowledge of Merchant Banking
2. receive clear understanding of public issue management.
3. acquire the knowledge on post issue activities of merchant banking
4. gain knowledge of underwriting of securities.
5. 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



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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## **M.Com. – SYLLABUS**

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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.



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### TEXT BOOK:

Gordon E. & Natarajan K. – *Financial Markets and Services*

### REFERENCE BOOKS:

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

### DIGITAL TOOLS:

1. [https://en.wikipedia.org/wiki/Merchant\\_bank](https://en.wikipedia.org/wiki/Merchant_bank)
2. <https://cleartax.in/g/terms/merchant-banking>
3. <https://www.citeman.com/3985-public-issues-management.html>
4. <https://interlinkcapital.in/issue-management.php>
5. <https://www.indeed.com/career-advice/career-development/what-is-underwriting>
6. <https://www.ucfs.net/consumer-finance-benefits/>
7. <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

**COURSE DESIGNER: Dr. G. G. BHUVANESWARI**



# 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 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE41	E – COMMERCE	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

1. acquire the basic concept of E-commerce.
2. enable with network security and firewall.
3. receive knowledge on E-security and mobile commerce.
4. gain knowledge on E-marketing and its application
5. 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



# SOURASHTRA COLLEGE, MADURAI – 625004

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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–security protection– 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 AlagammaiM(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. Bharat Bhaskar (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

COURSE DESIGNER: Dr. P. PONRAJ

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# 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 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE42	INVESTMENT MANAGEMENT	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

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

### COURSE OBJECTIVES:

The students are able to

1. understand the different investment alternatives in the market
2. impart the general structure of various financial markets
3. apply the different valuation models to evaluate fixed income securities and stocks
4. know how financial markets work, and to analyze the securities
5. develop an appropriate portfolio for a given investor and market conditions.

### 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 different investment alternatives in the market and how securities are traded in the market	Upto K5
CO 2	remember the general structure of various financial markets	Upto K5
CO 3	apply different valuation models to evaluate fixed income securities and stocks	Upto K5
CO 4	know how financial markets work, and to analyze the securities	Upto K5
CO 5	analyse the fundamental and technical analysis and portfolio	Upto K5

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



# SOURASHTRA COLLEGE, MADURAI – 625004

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### INVESTMENT MANAGEMENT

#### UNIT- I:

Investment-Meaning – Classification – Investment and Speculation- Factors favoring Investment – Investment objectives- Essential features of an investment programme – Investment alternatives- Real Investments – Contingent Investment- Titular Investments..

#### UNIT- II:

Primary market- Parties Involved in the new issue- Book Building – Investors Protection in the primary market- secondary market- functions of stock exchange – Listing of securities – merits and demerits – Qualification for listing – Listing Procedure – Application – Delisting .

#### UNIT- III:

Stock market indices – BSE sensitivity Index-NSE 50 Index- CNX nifty junior – STPLNX50- SEBI-Objectives – Functions- SEBI's role in the Primary market, Secondary market, Mutual funds, and the FII's.

#### UNIT- IV:

Security analysis – fundamental analysis – Industry analysis – company analysis – Technical analysis- Assumptions – Dow theory – Technical Indicators – Charts-Line chart, Bar chart, Candle stick chart.

#### UNIT- V:

Portfolio management- Meaning – Portfolio management process – factors contributing – Principles – Policies –Problems of portfolio revision – Techniques – Format plan- Constant rupee value – Constant ratio – Variable ratio plan- Rupee cost average.

**NOTE: Question paper should cover 100 % theory**

#### TEXT BOOK:

1. *Security Analysis and Portfolio* - Punithavathy pandian – Vikas Publishing House Private Ltd.
2. *Investment Management* – Dr. L. Natarajan – Margham Publications.

#### REFERENCE BOOKS:

1. *Fundamental of Investment Management* – V.K.Bhalla- S.Chand &company Ltd
2. *Investment management Theory & Practice* – R. P.Rustagi- Sultan chand & sons

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

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

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

**COURSE DESIGNERS: Dr. N. M. MEKALA and Dr. K. R. KAVITHA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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## M.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCEE43	MARKETING MANAGEMENT	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

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

### COURSE OBJECTIVES:

The students are able to

1. impart the knowledge in the functional area of marketing management.
2. use the concepts of segmentation, targeting and positioning
3. make the learners to understand the concept of quality
4. develop theoretical and practical issues of conducting business over the internet and the web
5. develop skills required by the researcher and understand different applications of marketing research

### 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	demonstrate strong conceptual knowledge in the functional area of marketing management	Upto K2
CO 2	analyse the concepts of segmentation, targeting and positioning	Upto K4
CO 3	realize the importance and significance of quality	Upto K3
CO 4	apply the theoretical and practical issues of conducting business over the internet and the web	Upto K5
CO 5	understand the process of marketing research and its different processes	Upto K4

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



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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### **MARKETING MANAGEMENT**

#### **UNIT- I:**

Marketing management: Meaning – Characteristics – functions – objectives – Difference between marketing management and sales management – functions of marketing executive (manager) – marketing managers responsibilities – marketing executive (production type and consumer type).

#### **UNIT- II:**

Market targeting and positioning – meaning – selection of target markets – evaluating market segment – selecting the market segment – Positioning – Meaning - product positioning – product differentiation – qualities of a successful position – positioning approaches.

#### **UNIT- III:**

Total Quality Management – Introduction – quality – customer satisfaction – customer expectations – quality assurance – quality circles – guidelines - measuring quality – benefits of TQM

#### **UNIT- IV:**

E – business: Introduction – Tele marketing – Automatic vending – e-business – e-commerce – electronic data interchange – e-mail – internet – e-auctioning – e-marketing – e-banking and e-trading

#### **UNIT- V:**

Marketing Research – Meaning – Scope – types – objectives – advantages – limitations – marketing research process – users of marketing research – status of marketing research - marketing research in India

**NOTE: Question paper should cover 100 % theory**

#### **TEXT BOOK:**

Pillai R. S. N & Bagavathi, *Modern Marketing Principles and Practices*, S.Chand Publishing, New Delhi.

#### **REFERENCE BOOKS:**

1. Dr. Natarajan L, *Marketing*, Margham Publications, Chennai.
2. Dr. Amit Kumar & Dr. Jagadish Rao B, *Marketing Management*, Sahitya Bhawan Publications, Uttar Pradesh

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

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

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

**COURSE DESIGNERS: Dr. J. DURAICHAMY and Dr. P. PONRAJ**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# 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 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCES41	RETAIL MARKETING	SBS – 4	2	–	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

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

1. know of retailing and other basic thing
2. understand the types of retailers.
3. understand the layout and positioning of retail stores
4. highlight the branding in retailing.
5. 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 – tailing – meaning – reasons for growth of e – tailing – 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:

1. <https://www.ccim.com>
2. <https://www.thebrandingjournal.com>
3. <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

**COURSE DESIGNER: Dr. T. T. KARTHIK**