



**SRI RAMAKRISHNA**

**COLLEGE OF ARTS AND SCIENCE**

(An Autonomous Institution)

Nava India, Avinashi Road, Coimbatore

**Learning Outcomes-Based Curriculum Framework  
(LOCF)**

*for*

**Post Graduate Programme MCom**

*under*

**Regulations 2020**

***For 2020 Admitted Batch onwards***

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## **1. PREAMBLE**

The aim of two year Masters' Degree programme- MCom is to provide the learners a platform to enhance academic standards to upgrade themselves into better citizens with adequate skills to effectively lead a team and achieve the organizational objectives. The LOCF model focus its attention to provide a solid grounding on the theories, principles and practices in various commerce courses like Accounting, Finance, Investments, Capital Markets, Financial Services, Legal Framework of Business, Taxation and HR. It generates the skills required to enhance the analytical and quantitative capabilities of Business Analysts.

The LOCF is brought into the curriculum to enable improvements in knowledge, innovations in teaching learning process which will pave the way for better teacher-learners interactions, examination and evaluation systems. This model enables the learner to identify the purpose of each course and understand the learning need. Further, the LOCF helps the learner to apply the comprehensive knowledge gained in ethical way in the broad area of Accounting, Finance and also in other areas of Commerce. The LOCF programme will prepare the student for both academia and industry.

The curriculum of MCom offers a rigors basis for advanced thinking to attain creative knowledge in Accounting, Finance, Investment and Capital Market Operation areas. It provides the learner with a logical paradigm for conceptualizing and interpreting the knowledge with stakeholders, professionals, bankers and finance managers. The curriculum allows the student to choose elective courses from a set of contemporary relevance, thereby enabling learners to prepare for careers such as Accounts Officer, Finance Manager, Cost Controller, Investment Consultant, Portfolio Analyst, Fund Manager, and Research Head and so on.

## **2. INTRODUCTION TO THE PROGRAMME**

The programme vividly elaborates its nature and enables the learner to accomplish the outcomes of various courses offered in the program. This program also states the attributes that it aims to be achieved by learners at the end of the Masters' degree in Commerce. These attributes

encompass values related to wellbeing, emotional stability, critical thinking, social justice, team building, leadership qualities, and managerial skills. This programme provides quality education to prepare students for sustainability and lifelong learning. It inculcates social, environmental, ethical values coupled with information technology and research practices. These capacities enables them to have clear conceptual understanding to satisfy the needs of stakeholders with leadership qualities to face the challenges in the world.

### **3. LEARNING OUTCOMES BASED APPROACH TO CURRICULUM PLANNING**

#### **3.1 Nature and Extent of PG Programme in MCom**

This two year Post Graduate Programme in Commerce, M.Com is framed to train the learners in a broad way and to offer detailed understanding and application of various concepts in Accounting, Auditing, Taxation, Finance and also some important Business Legislations. This PG programme includes the understanding of current expectations of the demand and supply aspects of factors of production of large scale business industries

- This programme enables the learners to understand systematically various theories, strategies, policy framework and its practices required to organize and manage business ethically.
- This programme is designed to train the students through classroom learning, e learning, and library learning, individual and group learning and undertaking individual and group project/research.
- It provides a proficient environment to nurture some important Commerce courses to learners with adequate knowledge and competence to effectively contribute to the society with commitment and integrity.

#### **3.2 Aim of PG Programme in MCom**

The programme aims to provide a solid grounding on the theories, principles and practices in various courses of commerce such as accounting, finance, taxation, auditing and so on

- With courses ranging from financial accounting, financial management, international business, economics, taxation and auditing this masters' programme generates the skills

required to enhance the analytical and quantitative capabilities for equipping students to pursue a career in the field of accounting, finance, taxation and auditing.

- This program aims to establish world class center for training professionals in accounting, finance, marketing and other core areas of commerce, besides it also concentrate in developing and nurturing global competencies to students through quality education, research and continuous innovation

#### **4. GRADUATE ATTRIBUTES**

The following are common attributes framed by Sri Ramakrishna College of Arts and Science, Coimbatore towards Masters' degree students

- Demonstrate English proficiency in the industry/enterprise/community by conveying ideas clearly, effectively and professionally to the satisfaction of all the stakeholders.
- Acquire problem solving, initiative and enterprise skills that contribute to productive and innovative outcomes.
- Develop and update domain knowledge relevant to the chosen career to succeed in highly competitive and rapidly changing work environments.
- Apply technology competently and appropriately as and when required.
- Obtain the ability to lead a team or develop inter personnel group behavior in order to perform in a team.
- Identify and comprehend the interrelationship among environmental, social and economic sustainability's.
- Recognize and respect the role of cultural differences and diversity in work and social contexts.
- Articulate and apply personal ethical actions in professional and vocational situations.
- Show a commitment to sustained and ongoing personal and career related learning



## 5. QUALIFICATION DESCRIPTORS FOR PG PROGRAMME IN MCom

The Qualification descriptors are generic statements of the outcomes of the programme. They provide clear points of reference that describe the main outcomes of a qualification often with reference to national levels. The qualification descriptors for the MCom programme in commerce shall be five learning attributes such as Demonstrate, Devise, Communicate, Exhibit and Apply the subject knowledge. It includes critical thinking capacity through creative research. It also involves awareness on the part of the students towards their Self-development, and to develop the Society, Community and Nation.

The key qualification descriptors for MCom shall be clarity of conceptual framework as well as critical thinking and rational approach. Each Post-graduate in Commerce should be able to a coherent the systematic knowledge and understanding in the field of Business related studies. This would also include the student's ability to identify, speak and write about Accounting, Financial Management, Ethical Business Operations, Relevant Laws Environmental awareness and Research.

- Demonstrate the ability to act the role of Commerce Personnel in the dynamic world from the ethical perspective through promoting fair business and professional accounting and financial practices. The objective is to encourage the learners to practice in Commerce discipline like managing the financial services, accounting, finance and investments optimally.
- Devise the ability to think and write critically and clearly about the role of each Commerce Professional who benefits the society and the community so far as the emerging issues are concerned.
- Communicate thoughts and values—both theoretical values and values of life in order to expand the knowledge of the subject through applied research and innovation and as it moves from the classroom to real life situations.
- Exhibit the results of academic and disciplinary learning through different forms of communication such as essays, dissertations, reports, findings, notes and so on, on different platforms of communication such as the classroom, the media and the internet.

- Recognize the scope of the study of Commerce in terms of career opportunities, employment generation and lifelong engagement in accounting, teaching, analyzing, publishing, translation, communication, management, soft skills and other allied fields.
- Apply subject wise specific skills in Commerce to bring up a sense of ethical and moral responsibility among the learners towards general interest of the society and the nation. This programme will encourage the learners to develop and adopt rational and scientific approach in solving real life problems on the basis of management theories and principles. The best practices are to be encouraged so that the interests of the nation are served in the short and the long run.

## **6. PROGRAMME LEARNING OUTCOMES IN MCom**

- Expertise in various fields of commerce.
- Employed in different managerial positions like Financial Services, Securities Management, Research and Development in Public and Private sector organizations.
- Experienced to communicate financial results and disseminate financial advices in complex collaborative contexts towards both peers and clients.
- Possessed with adequate working knowledge in legal aspects pertaining to economic activities of corporates.
- Acquired entrepreneurial skills to start and get succeed in their innovative business.
- Obtained the adequate working experience in software applications like ERP, Excel, Accounting and Data Processing.
- Gain knowledge and experience in different methods of research and apply the techniques to solve real time corporate as well as social problems.
- Imbibe duties and responsibilities with due care diligence by following the social, ethical, cultural and environmental concerns.

## **7. STRUCTURE OF PG COURSE IN MCom**

**7.1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

**7.2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

**7.2.1 Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the **main discipline/subject of study** is referred to as Discipline Specific Elective. The Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

**7.2.2 Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

**7.2.3 Generic Elective (GE) Course:** An elective course chosen generally from an **unrelated discipline/subject**, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

**7.3. Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based



upon the content that leads to Knowledge enhancement; i. Environmental Science and ii. English/MIL Communication.

These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

**7.3.1 Ability Enhancement Compulsory Courses (AECC):** Environmental Science, English Communication/ Media and Information Literacy (MIL) Communication.

**7.3.2 Skill Enhancement Courses (SEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.



**SRI RAMAKRISHNA COLLEGE OF ARTS AND SCIENCE** (An Autonomous Institution), Nava India,  
Avinashi Road, Coimbatore

## Scheme of Examination

(For the students admitted during the academic year 2020 - 2021 and onwards)

Under Choice Based Credit System (CBCS)

& Learning Outcomes-Based Curriculum Framework (LOCF)

### POSTGRADUATE PROGRAMMES

(Except MBA)

**Programme: MCOM**

**Branch: Commerce**

Course Code	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
	I SEMESTER						
20MC101	CORE - I International Accounting Standards	40	10	50	60	100	4
20MC102	CORE - II Strategic Management	40	10	50	60	100	4
20MC103	CORE - III Fintech	40	10	50	60	100	4
20MC104	CORE - IV Research Methodology	40	10	50	60	100	4
20MCE01 /05/09	DS Elective –I	40	10	50	60	100	4
	II SEMESTER						
20MC201	CORE – V Accounting for Managers	40	10	50	60	100	4
20MC202	CORE – VI International Financial Management	40	10	50	60	100	4
20MC203	CORE – VII Advanced Financial Reporting	40	10	50	60	100	4
20MC204	CORE – VIII Statistics for Research	40	10	50	60	100	4
20MC205	CORE – IX Swayam Course	40	60	-	-	100	4
20MCE02 /06/10	DS Elective – II	40	10	50	60	100	4

20CME01	Mandatory Non-CGPA <b>AEC / MACE-I @</b>	-	-	-	100	100 @	2\$
20MC206	Mandatory Non-CGPA <b>(Summer Project-1 /Internship/Teaching Assignment)</b>	100	-	-	-	100	1\$
20CME02	Mandatory Non-CGPA <b>Co/Extra CC/VE</b>	100	-	-	-	100	1\$

### III SEMESTER

20MC301	<b>CORE – X</b> Taxation	40	10	50	60	100	4
20MC302	<b>CORE – XI</b> Corporate Performance Analysis	40	10	50	60	100	4
20MC303	<b>CORE – XII</b> Data Science	40	10	50	60	100	4
20MC303	<b>CORE – XIII</b> Economic Legislations	40	10	50	60	100	4
20MC304	<b>CORE – XIV</b> Swayam Course	40	60	-	-	100	4
20MCG01	IDC / <b>Generic Elective</b> – Self-Study paper (Online Course)	-	-	-	-	100	4
20MCE03/ 07/11	<b>DS Elective – III</b>	40	10	50	60	100	4
20CME03	Mandatory Non-CGPA <b>SEC / MACE-II @</b>	100	-	-	-	100	2\$

### IV SEMESTER

20MC401	<b>CORE – XV</b> Applied Cost Accounting	40	10	50	60	100	4
20MC402	<b>CORE – XVI</b> Enterprise Resource planning	40	10	50	60	100	4
20MCE04 /08/12	<b>DS Elective –IV</b>	40	10	50	60	100	4
20MCE13	<b>DS Elective-V</b> (Self Study)	-	-	-	-	-	2
20MC403	<b>CORE – XVII</b> Project Work & Viva voce	60	-	-	40	100	4



**\$ Extra credit courses**

**@ Comprehensive Examinations only.**

**\*\* Not included in Total Marks and CGPA Calculation.**

**@@ MOOC Course-Minimum of 30 Hours from recognized MOOC portal like SWAYAM, Coursera, etc. Assessment with Score/Credit and Certificate is mandatory.**

## *Abstract of* **Scheme of Examination**

*(For the students admitted during the academic year 2020 - 2021 and onwards)*

Subject	Papers	Credit	Total credits	marks	Total marks
<b>Core</b> ( Including Project work & Viva voce)	17	2/3/4	70	100	1700
<b>DS Elective</b>	4	4	16	100	400
<b>IDC / Generic Elective</b>	1	4	4	100	100
Mandatory Non-CGPA <b>AEC / MACE</b>	1	2	2\$	100	100**
Mandatory Non-CGPA <b>SEC / MACE</b>	1	2	2\$	100	100**
Mandatory Non-CGPA <b>(Summer Project-1)</b>	1	1	1\$	100	100**
Mandatory Non-CGPA <b>(Co/Extra Curricular/VE)</b>	1	1	1\$	100	100**
Total			<b>90 + (6 Extra Credits)</b>		<b>2200+ (400**)</b>

te:

- **Two core courses are mandatory in MOOC Portal**
- **Minimum 20 and Maximum 24 Credit/Semester**

**List of Elective Papers/ DSE**  
(Can choose any one of the paper as electives)

	Course Code	Title
Electives Track -1 (Finance) <b>DSE-I</b>	20MCE01	Financial Markets and Institutions
	20MCE02	Financial Services
	20MCE03	International Financial Management
	20MCE04	Corporate Finance
Electives Track -2 (Research) / <b>DSE-II</b>	20MCE05	Marketing Research
	20MCE06	SPSS
	20MCE07	Operations Research
	20MCE08	R Programming
Electives Track -3 (Capital Markets)/ <b>DSE-III</b>	20MCE09	Investment Management
	20MCE10	Behavioral Finance
	20MCE11	Financial Derivatives Management
	20MCE12	Commodity Derivatives Markets & Applications

*N. Selvakumar*

**Dr Selvakumar N**  
**Course Coordinator**

*Nirmala Devi V*

**Dr Nirmala Devi V**  
**Chairperson – BOS**

**Approved by**

*Jayasheela D*

**Dr Jayasheela D**  
**Member Secretary**  
**Academic Council**

## **Outline of Learning Outcomes-Based Curriculum Framework (LOCF)**

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**3.2 Skill Enhancement Courses (SEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

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## 9. SCHEME OF EVALUATION

PG Courses – Scheme of Evaluation (Internal & External Components) Passing Minimum: 50%

(Internal: 50% + External: 50%)

(For the students admitted during the academic year 2020 - 2021 and onwards)

Internal / External Assessment	Course Category					
	Theory Courses		Practical Courses		Project / Mini Project / Institutional Training	
Internal (40 Marks)	Tests (2 Tests each 25 Marks)	50	Tests (2 Tests each 25 Marks)	50	Reviews/Seminar (2 Reviews each 25 Marks)	50
	<ul style="list-style-type: none"> <li>• Assignment(video/audio/text) (or)</li> <li>• Case Study(or)</li> <li>• Book or Article Review (or)</li> <li>• Contextual/Mini Project (or)</li> <li>• Group Discussion</li> <li>• Special Component if any. (Any 2 each 10 Marks)</li> </ul>	20	Attendance (Regularity)	20	Poster / Paper Presentation in Conferences / Seminar / Symposium / Journal / Patent / Copy Right	20
	Seminar (Oral / Video)	10	Observation & Demonstration	20	Tool / Product Demonstration	20
	Quiz / Analytical Ability Test	10				
	Activity / Skill Development	10	Quiz / Debugging	10	Documentation	10
	<b>Total</b>	<b>100</b>	<b>Total</b>	<b>100</b>	<b>Total</b>	<b>100</b>
	Converted To 40 Marks		Converted To 40 Marks		Converted To 40 Marks	

**SEMESTER I**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT PATTERN</b>
<b>20MC101</b>	<b>INTERNATIONAL ACCOUNTING STANDARDS</b>	<b>DSC</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>ACCOUNTS</b>

**COURSE OBJECTIVE**

The Objective of the Course is to provide knowledge to the Students on International Accounting Standards and its framework.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / **Employability** / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
CO1	Analyse the Concepts, and Significance of Accounting Standards and the Role and Functioning of Accounting Standards Board of India.	Analyse
CO2	Prepare an Entity Financial Statement in accordance with prescribed structure and content and apply the provisions of IAS relating to inventory and plant and equipment in preparation of Statement of financial position and Statement of changes in equity.	Apply
CO3	Describe the treatment of IAS 38, IAS 36, IAS 8, IAS 37 and IAS 10 while preparing final Statement of Accounts.	Analyse
CO4	Evaluate the treatment of IAS 20, IAS 40; IAS23 and IAS 41 while preparing final Statement of Accounts.	Evaluate

CO5	Describe the regulatory framework of financial reporting and standards setting process and analyse the characteristics and elements of Financial Statements.	Analyse
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## SYLLABUS

### UNIT I INTRODUCTION TO ACCOUNTING STANDARDS

**12 HOURS**

Accounting Standards - Introduction, Objectives, Significance - Compliance of Accounting Standards - International Accounting Standards - Accounting Standards in India - Functions and Responsibility of ASB.

### UNIT II INTERNATIONAL ACCOUNTING STANDARDS

**12 HOURS**

Presentation of Financial Statements (IAS 1) - Statement of Profit & Loss Account - Statement of Changes in Equity - Statements of Financial Position. Inventory (IAS 2) - Tangible Non-current Asset Plant (Property and Equipment - IAS 16).

### UNIT III INTERNATIONAL ACCOUNTING STANDARDS

**12 HOURS**

Intangible Asset (IAS 38) - Impairment of Asset (IAS 36) - Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8) - Provisions, Contingent Assets and Contingent Liabilities (IAS 37) - Events after Reporting Period (IAS 10).

### UNIT IV INTERNATIONAL ACCOUNTING STANDARDS

**12 HOURS**

Accounting for Government Grants & Disclosure of Government Assistance (IAS 20) - Investment Property (IAS 40) - Borrowing Cost (IAS 23) - Agriculture (IAS 41).

### UNIT V FRAMEWORK OF FINANCIAL REPORTING

**12 HOURS**

Frameworks of Financial Reporting - Regulatory Framework, System, Bodies, Standards Setting Process - Conceptual Framework, Qualitative Characteristics of Financial Information - Elements of Financial Statements.

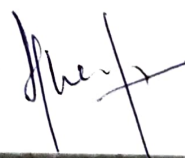
**TOTAL PERIOD : 60 HOURS**

## TEXT BOOKS

- A. Financial Reporting, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2019.

## REFERENCE BOOKS

- B. Prof. Israr Shaikh, CA Rajesh Makkar, Accounting Standards simplified, 4<sup>th</sup> Edition, LexisNexis





**WEB RESOURCES**

- A. [www.accastudymaterial.com](http://www.accastudymaterial.com)  
 B. [www.bpp.com](http://www.bpp.com)  
 C. [www.accountancywall.com](http://www.accountancywall.com)  
 D. [www.icaai.org/post.html?post\\_id=8202](http://www.icaai.org/post.html?post_id=8202)  
 E. [www.icaai.org/post.html?post\\_id=13820](http://www.icaai.org/post.html?post_id=13820)

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	-	M	L	-	-	-	-
CO2	S	-	M	L	-	-	-	-
CO3	S	-	M	L	-	-	-	-
CO4	S	-	M	L	-	-	-	-
CO5	S	-	M	L	-	-	-	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

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**Dr Selvakumar N**  
Course Coordinator

*Dr Nirmala Devi V*

**Dr Nirmala Devi V**  
Chairperson – BOS

**Approved by**

*Dr Jayasheela D*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

**SEMESTER I**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MC102	STRATEGIC MANAGEMENT	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

To enlighten the students with the concepts and practical applications of strategic Management and corporate Governance

To instil a comprehensive and step-wise understanding of the principles of strategy formulation and competitive analysis.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialization

**EXPECTED SKILL**

Domain Knowledge / Entrepreneurship / Employability / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the concepts of Strategic Management and process of Strategic Management.	Analyze
CO2	Evaluate the External Environment by using various models in order to achieve competitive advantage.	Evaluate
CO3	Examine Strategic alternatives and selection of best alternative among the alternatives.	Analyze
CO4	Analyse the steps in implementation and evaluation of the Strategy and focus on the current strategic issues.	Analyze





**SYLLABUS****UNIT I STRATEGY AND PROCESS****10 HOURS**

Historical perspective of Strategic management, Conceptual frame work for strategic management, the concept of strategic and strategy Formation process – Stakeholders in business – Vision, Mission and purpose – Business definition, Objectives and Goals, The SM model.

**UNIT II COMPETITIVE ADVANTAGE****14 HOURS**

External Environment – PESTEL Analysis, SWOT Analysis, Potter's five forces Model. The Competitive Profile Matrix (CPM), Globalization and Industry structure – Resources, Capabilities and competencies – Value chain Analysis, Core competencies, generic building blocks of competitive Advantage – Distinctive competencies – Avoiding failures and sustaining competitive advantage

**UNIT III STRATEGIC ALTERNATIVES****14 HOURS**

Corporate Level Strategies – Stability, Expansion, Retrenchment and Combination strategies – Business level strategy, Cost, Differentiation and Focus Strategies – Strategy in the Global Environment – Corporate Strategy – Vertical integration – Diversification and Strategic Alliances – Building and Restructuring the corporation- Strategic analysis and choice – Environmental Threat and Opportunity Profile(ETOP) – Organisational Capability Profile – Strategic Advantage profile – Corporate Portfolio Analysis – GAP Analysis- MC Kinsey's 7s Framework – GE 9 Cell Model – BCG Matrix – Balance Score Card, Internal Factor Evaluation ( IFV) Matrix.

**UNIT IV STRATEGY IMPLEMENTATION AND EVALUATION****11 HOURS**

Strategy Implementation process, Resource Allocation, Designing organizational Structure – Designing Strategic Control system – Matching Structure and Control to strategy – Implementing strategic change – politics – Power and Conflict – Techniques of Strategic Evaluation and Control.

**UNIT V CURRENT STRATEGIC ISSUES****11 HOURS**

Managing Technology and innovation – Blue ocean strategy – Managing in an economic crisis, New directions in Strategic thinking, strategic issues for Non - Profit Organization, Small Scale Industries – New Business Models and Strategies – Sustainability Strategies.

**TOTAL PERIOD : 60 HOURS**


**TEXT BOOKS**

- A. Thomas L. Wheelen, J. David Hunger Concepts in Strategic Management and Business Policy, Pearson, 13th Edition (2013).

**REFERENCE BOOKS**

- A. Charles W. L. Hill, Gareth R. Jones, An Integrated Approach to Strategic Management, Cengage Publisher, 12<sup>th</sup> Edition (2020).
- B. Peter Fitzroy, James M. Hulbert, Strategic Management, Routledge Publisher, 3<sup>rd</sup> Edition (2016).
- C. Fred R. David, Strategic management, PHI Learning Pvt Ltd, 15<sup>th</sup> Edition (2015).

**WEB RESOURCES**

- A. <https://opentextbc.ca/strategicmanagement/>
- B. <https://www.managementstudyguide.com>

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	M	-	L	M	-	-	-
CO2	S	M	-	L	M	-	-	-
CO3	S	M	-	L	M	-	-	-
CO4	S	M	-	L	M	-	-	-

Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*  
**Dr Selvakumar N**  
 Course Coordinator

*N*  
**Dr Nirmala Devi V**  
 Chairperson – BOS

**Approved by**  
*[Signature]*  
**Dr Jayasheela D**  
 Member Secretary  
 Academic Council



**SEMESTER I**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT PATTERN</b>
20MC103	FINTECH	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

To impart the knowledge and skills required to work in the new and emerging Fintech sector and to design and implement software applications that will take advantage of the emerging regulations.

**DEPARTMENT OFFERING**

MCom

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

Domain Knowledge / Entrepreneurship / Employability / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
CO1	Explain the role and functions of the Financial system.	Analyse
CO2	Explain the different role played by Banks and other Financial Institutions.	Analyse
CO3	Introduce and develop knowledge of Machine Learning in Fintech.	Apply
CO4	Locate Block Chain Technology fundamentals in a financial, taxation and regulatory context.	Evaluate
CO5	Explore regulatory and taxation challenges generated by widespread Crypto currency and Crypto Asset Adoption.	Apply



**SYLLABUS****UNIT I FINANCIAL MARKETS AND PRODUCTS****12 HOURS**

Financial Ecosystem, Role of Fund-based and Fee-based firms - Understanding Money and Bond markets, Product features - Understanding Equity Market, High Frequency Trading, Product features - Understanding Forex market and Forex products - Understanding Commodity market, Commodity ETFs.

**UNIT II UNDERSTANDING BANKS AND OTHER FINANCIAL INSTITUTIONS****12 HOURS**

Traditional Banking and its operations - Shadow banks and its role in the Credit market - Technological disruptions in Financial services - Risk Management in Banks and other financial institutions.

**UNIT III FOUNDATIONS OF FINTECH****12 HOURS**

Financial Innovation: Past and present - Financial data management - Machine learning in FinTech - Evaluation of machine learning models - FinTech company valuation.

**UNIT IV BLOCK CHAINS****12 HOURS**

Overview of Block chain - Private and public keys, Hashing, and Digital signature - Distributed ledger and Cryptographic pointers - Mining, Proof of work and Proof of stake - Smart contracts and permissioned ledgers - Hyper ledger fabric overview - Block chain in financial software and systems.

**UNIT V CRYPTO ASSETS AND TOKENS****12 HOURS**

Introduction to Crypto currency - Crypto infrastructure and payment Crypto trading platforms - Crypto OTC market - tokenization - Government regulations (global and India) and their impact, Crypto favorable countries and policies - Central Bank Digital Currency and Stable coin and their future prospects.

**TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

- A. Augustin Rubini, "Fintech in a Flash", Walter De Gruyter Publishers, 3<sup>rd</sup> Edition, 2019.

**REFERENCE BOOKS**

- A. Hazik Mohammed and Hassnian Ali, Blockchain, Fintech and Islamic Finance, Walter De Gruyter Publishers, 2019.



**WEB RESOURCES**

- A. [www.finovate.com/blog](http://www.finovate.com/blog),  
 B. [www.thefintechtimes.com](http://www.thefintechtimes.com)

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
C01	S	S	S	-	-	-	M	-
C02	S	S	S	-	-	-	M	-
C03	S	S	S	-	-	-	M	-
C04	S	S	S	-	-	-	M	-
C05	S	S	S	-	-	-	M	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*A*

**Dr Nirmala Devi V**  
Chairperson – BOS

**Approved by**

*Jayasheela D*

**Dr Jayasheela D**  
Member Secretary  
Academic Council



**SEMESTER I**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MC104	RESEARCH METHODOLOGY	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

To enable the Students to understand the basic concepts of Research Methods and Methodology.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

Domain Knowledge / Entrepreneurship / Employability / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the basic concepts of Research and Classify the Steps, Types and Characteristics of Good research.	Analyse
CO2	Analyse the need and features of Research Design, Types of Research Design, Framing and Testing of Hypothesis.	Analyse
CO3	Apply the various methods of Data Collection. Evaluate the Sampling Techniques and different Types of Scaling techniques.	Apply
CO4	Develop the good research report by analysing the steps and types of report.	Analyse





**UNIT I INTRODUCTION TO RESEARCH**

Nature and Scope of Research in Business - Types of Research - Significance - Research Process - Characteristics of good Research. **12 HOURS**

**UNIT II RESEARCH DESIGN**

Problem Identification and Selection - Review of Literature - Research Design - Meaning, Need, Features of Good Design - Different Types of Research Design - Developing a Research Plan; Framing and Testing of Hypothesis. **12 HOURS**

**UNIT III SAMPLING**

Sampling Design, Procedures, Types and Errors - Scaling Techniques, Rating scales - Attitude scales - Likert, Thurstone and Guttman scales. **12 HOURS**

**UNIT IV DATA COLLECTION**

Methods of Data Collection - Primary and Secondary Data - Sources: Questionnaire, Interview, Observation, Mail and E-Mail Surveys - Pilot study and Pre-testing - Internet Sources - Data base - Web sites available for data collection. **12 HOURS**

**UNIT V INTERPRETATION AND REPORT WRITING**

Analysis and Interpretation - Report Writing - Layout of the Report - Types of Report - Steps in writing the Report - Research Ethics and Prevention of Plagiarism - Evaluation of Report. **12 HOURS**

**TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

A. C. R. Kothari - Research Methodology - Methods and Techniques - New age International Publishers, Edition 2018.

**REFERENCE BOOKS**

- A. Methodology of Research in Social Sciences, O R Krishnaswami, M Ranganatham, 2<sup>nd</sup> Edition 2015.
- B. Business Research Methodology, T.N.Srivastava, Shailaja Rego, Edition 2013.
- C. Business Research Methods, Donald R.Cooper, Premela S Schindler, J K Sharma, 11<sup>th</sup> Edition 2014.

**WEB RESOURCES**

- A. <https://www.intechopen.com/online-first/research-design-and-methodology>
- B. <https://research-methodology.net/research-methodology/research-types/>

# MAPPING WITH PROGRAM OUTCOMES

M Com (2020 Batch)

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
C01	S	-	-	-	-	-	S	-
C02	S	-	-	-	-	-	S	-
C03	S	-	-	-	-	-	S	-
C04	S	-	-	-	-	-	S	-
C05	S	-	-	-	-	-	S	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*h*

**Dr Nirmala Devi V**  
Chairperson – BOS

Approved by

*Jayasheela D*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

**SEMESTER I**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MCE01	FINANCIAL MARKETS AND INSTITUTIONS	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

The objective of this course is to enable the Students to know about the role and functions of Financial market and Institutions.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

Bcom/ BCom with any Speciliasation

**EXPECTED SKILL**

Domain Knowledge / Entrepreneurship / Employability / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the Structure and functions of different Financial Markets functioning in India.	Analyse
CO2	Classify the Banking and Non-banking Institutions in India.	Analyse
CO3	Evaluate the role of SEBI in controlling securities markets.	Evaluate
CO4	Analyse the functioning of Industrial Securities Market, Foreign Exchange Market and Foreign Capital Market.	Analyse
CO5	Analyse the dimensions of Financial Market and Role of RBI in controlling credit.	Analyse





**SYLLABUS****UNIT I INTRODUCTION****12 HOURS**

Nature and Role of Financial System: An overview of the Indian Financial System – Structure of Financial System – Financial Institutions – Financial Markets- Determinants of Supply and demand of funds – Theories of the Impact of Financial Development on Saving and Investment – Process of Financial Development .

**UNIT II FINANCIAL MARKETS****12 HOURS**

Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial Paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Guilt-edged) Securities Market.

**UNIT III BANKING INSTITUTIONS****12 HOURS**

Banking Institutions: Commercial Bank - Co-operative Banks – Functions - Small Savings - Unit Trust of India Mutual Funds - Non Banking Financial Institutions: Role – Types - Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance – Mutual Benefit Financial Company – Residuary – Non-Banking Company.

**UNIT IV SECURITIES MARKET****12 HOURS**

SEBI - Objectives - Functions – Powers- Industrial Securities Market - International Dimensions of Financial Markets - Foreign Exchange Market and Foreign Capital Market.

**UNIT V RESERVE BANK OF INDIA****12 HOURS**

Reserve Bank of India – Introduction – Organisation – Functions - Roles – Monetary Policy of RBI – Techniques of Monetary control - Autonomy of Central Bank – Advantages - Limitations - Direct Vs. Indirect Techniques – Liquidity Management – Liquidity - Adjustment Management – Merits - Inflation Targeting.

**TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

1. L. M. Bhole, "Financial Institutions and Markets", Tata McGraw Hill Publishing Company Limited, Noida, UP, 6<sup>th</sup> Edition, 2017.

**REFERENCE BOOKS**

- A. S. Gurusamy, "Financial Markets and Institutions", Vijay Nicole Imprints Pvt Ltd, Chennai, 4<sup>th</sup> Edition 2015.
- B. Gordon Natarajan, "Financial Markets and Institutions", Himalaya Publishing House, 1<sup>st</sup> Edition 2018.

**WEB RESOURCES**

- A. [https://spu.fem.uniag.sk/cvicenia/kf/cierna/Financial%20management/financial markets.pdf](https://spu.fem.uniag.sk/cvicenia/kf/cierna/Financial%20management/financial%20markets.pdf)
- B. [http://dl.rasabourse.com/Books/Finance%20and%20Financial%20Markets/%5BFrederic S. Mishkin%5D Stanley Eakins Financial Markets and Institutions%28rasabourse.com%29.pdf](http://dl.rasabourse.com/Books/Finance%20and%20Financial%20Markets/%5BFrederic%20S.%20Mishkin%5D%20Stanley%20Eakins%20Financial%20Markets%20and%20Institutions%28rasabourse.com%29.pdf)

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	S	M	M	-	-	-	-
CO2	S	S	M	M	-	-	-	-
CO3	S	S	M	M	-	-	-	-
CO4	S	S	M	M	-	-	-	-
CO5	S	S	M	M	-	-	-	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*W*

**Dr Nirmala Devi V**  
Chairperson – BOS

**Approved by**

*[Signature]*  
**Dr Jayasheela D**  
Member Secretary  
Academic Council

**SEMESTER I**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MCE05	MARKETING RESEARCH	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

To understand the methods of understanding the market needs and the tools to quantitatively analyse such needs

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

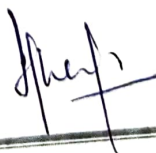
Domain Knowledge / Entrepreneurship / Employability / Skill Development

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the Concepts of Marketing Research	Analyse
CO2	Apply the different techniques of Marketing Research in Business	Apply
CO3	Evaluate various Scaling Techniques, Data collection methods and Sampling methods used in Marketing Research.	Evaluate
CO4	Analyse the concepts of Multivariate Analysis	Analyse
CO5	Describe the applications of Marketing Research in Business.	Analyse

**Note: The question paper consist 100% theory.**





**SYLLABUS****UNIT I OVERVIEW OF MARKETING RESEARCH****12 HOURS**

Meaning, Nature, Scope Importance and Limitations of Marketing Research, Marketing Research Vs. Market Research, Organization of Marketing Research Department, Career opportunities in Marketing Research, Marketing Research Agencies – definition, functions, organizational structure, merits and demerits of Marketing Research Agencies.

**UNIT II MARKETING RESEARCH PROCESS****12 HOURS**

Characteristics of a good Marketing Research Plan, Steps in Marketing Research, Types of Research design – exploratory, descriptive, causal – their importance and limitations, Special techniques of Marketing Research – Panel Research, Retail/Shop research, Image Research, Omnibus surveys, Trade Research.

**UNIT III DATA COLLECTION****12 HOURS**

Primary and Secondary data – meaning and types – Nominal, Ordinal, Interval, Ratio, Specific scales for measuring attitudes – Rating scales, Semantic, Thurston – Likert's, Guttman, Q-sort, Stapel scale, Methods of collecting Primary data – observation, personal interview, telephone and mail survey – Designing of questionnaire, distinction between questionnaire and interview schedule, Methods of sampling, Basic consideration in deciding upon sample size, Sampling errors

**UNIT IV MULTIVARIATE ANALYSIS****12 HOURS**

Preliminary steps – editing, coding, tabulation – Multivariate analysis – Discriminant, Canonical, Factor and Cluster analysis, Multi-dimensional scaling, Multiple Regression – Structural Equation Modeling – Presentation of research findings – factors to be considered while drafting a Marketing Research report – contents of Marketing Research report

**UNIT V APPLICATIONS OF MARKETING RESEARCH****12 HOURS**

- Product research, Packaging, Pricing, Customer satisfaction, Sales and distribution, Advertising, Media and Brand researches, Ethical issues in Marketing Research, Future of Marketing Research, Case studies in the above areas.

**TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

- A. Rajendra Nargundkar, "Marketing Research", Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012
- B. Sharma, D.D., "Marketing Research – Principles, Applications and Cases", Sultan Chand and Sons, New Delhi, 2011



**Academic Council  
SEMESTER I**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MCE09	INVESTMENT MANAGEMENT	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

The objective of this course is to enable the students to know about investment patterns and the Portfolio Management

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom / BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge / Entrepreneurship / Employability / Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the characteristics, types objectives of investment and the various processes involved in investment	Analyse
CO2	Analyze the investment process, avenues available for the investor and selection of a good investment alternative.	Analyse
CO3	Ascertain the risks involved in the securities market and list out the Participants in financial Market	Apply
CO4	Analyze the interest Rates and different aspects of Dividend Policy.	Apply
CO5	Evaluate the performance of the security using techniques of fundamental and technical analysis	Apply



**SYLLABUS****UNIT I INVESTMENT SETTING****12 HOURS**

Financial and economic meaning of Investment – Investment and Speculation - Investment and Gambling - Characteristics and objectives of Investment – Types of Investment – investment Process- Features of investment Programme - Investment alternatives – Choice and Evaluation –Development of Financial system in India.

**UNIT II RISK AND SECURITIES MARKETS****12 HOURS**

Risk - Different types of risks Sources of Financial Risk: Credit market, Default risk, Foreign exchange risk Interest rate risk - purchasing power risk etc.; Systematic and non-systematic risk. Financial Market - Segments - Types - - Participants in financial Market – Regulatory Environment, Primary Market – Methods of floating new issues, Book building – Role of primary market – Regulation of primary market.

**UNIT III INTEREST RATES AND DIVIDEND POLICY****12 HOURS**

Interest-Kinds of Interest Rates-Theories-Types of dividend-Procedure for payment of dividends-Dividend Policy-Dividend Decisions-Factors affecting dividend decisions of Firms-Various Dividend Models-MM Hypothesis-Walter's Model-Gordon 's Model-Investment and Tax Planning.

**UNIT IV FUNDAMENTAL ANALYSIS****12 HOURS**

Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

**UNIT V TECHNICAL ANALYSIS****12 HOURS**

Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators –Dow Theory- Efficient Market theory.-Random Walk Theory.

**TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

A. Preeti Singh, “*Investment Management*”, Himalaya Publishing House, 20<sup>th</sup> Edition, 2018.

**REFERENCE BOOKS**

A. Prasanna Chandra, ‘*Investment Analysis and Portfolio Management*’ -Tata McGraw Hill Education, 5<sup>th</sup> Edition 2017.

B. V.K.Balla, ‘*Investment Management*’ S.Chand Publications, 19<sup>th</sup> Revised Edition, 2018



## WEB RESOURCES

- A. [http://shodhganga.inflibnet.ac.in/bitstream/10603/9430/9/09\\_chapter1.pdf](http://shodhganga.inflibnet.ac.in/bitstream/10603/9430/9/09_chapter1.pdf)
- B. [https://www.bcci.bg/projects/latvia/pdf/8\\_IAPM\\_final.pdf](https://www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf)

## MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	S	M	M	-	-	-	-
CO2	S	S	M	M	-	-	-	-
CO3	S	S	M	M	-	-	-	-
CO4	S	S	M	M	-	-	-	-
CO5	S	S	M	M	-	-	-	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*[Signature]*

**Dr Nirmala Devi V**  
Chairperson – BOS

Approved by

*[Signature]*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

## 1. TEACHING LEARNING PROCESSES

Teaching and learning in this programme involves classroom lectures as well as tutorials. In order to attain the focused objective, the teaching and learning includes a variety of delivery methods like lectures, tutorials, assignment, case study, group discussions, seminars, guest lectures, topics beyond syllabus and field visits. The tutorials allow a closer interaction between the students and the teacher as each student gets individual attention. In tutorials, the teacher can keep track of each student's progress and address her/his individual difficulties.

Activity based learning will be adopted in the form of quizzes through Kahoot, Hot potatoes, Near Pod, Plickers and other apps. Written assignments and projects submitted by students as part of the course are also discussed in tutorials. Some courses also have a laboratory component and some require the students to undertake an independent research project and submit a written report at the end of the project. Research projects will encourage independent thinking among students and prepare them to carry out research on their own after completion of the degree. Students will be assigned regular home assignments and will be tested periodically through quizzes and class tests to ensure that they have properly learnt the course material.

## 2. ASSESSMENT METHODS

### *Alignment of Programme Learning Outcomes and Course Learning Outcomes:*

The assessment of learners' achievement in MCom will be aligned with the following:

- Programme learning outcomes (graduate descriptors)
- Course learning outcomes (qualification descriptors)

Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations, assignments, practical assignment laboratory reports, observation of practical skills, individual project reports, case-study reports, oral presentations, including seminar presentation, viva voce interviews, computerized adaptive testing, peer and self-assessment etc.



**Sri Ramakrishna College of Arts and Science**

**(Autonomous)**

**(Formerly S.N.R. Sons College)**

**(Re-Accredited with 'A' Grade by NAAC)**

**(An ISO 9001:2015 Certified Institution)**

**Nava India, Coimbatore-641 006, Tamil Nadu, India.**

## **SYLLABUS**

**MCom**



**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR 2020-2021**

**SEMESTER - II**

**BATCH 2020**



## Scheme of Examination

(For the students admitted during the academic year 2020 - 2021 and onwards)

Under Choice Based Credit System (CBCS)

& Learning Outcomes-Based Curriculum Framework (LOCF)

### POSTGRADUATE PROGRAMMES

(Except MBA)

**Programme: MCOM**

**Branch: Commerce**

Course Code	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
	I SEMESTER						
20MC101	CORE - I International Accounting Standards	40	10	50	60	100	4
20MC102	CORE - II Strategic Management	40	10	50	60	100	4
20MC103	CORE - III Fintech	40	10	50	60	100	4
20MC104	CORE - IV Research Methodology	40	10	50	60	100	4
20MCE01 /05/09	DS Elective –I	40	10	50	60	100	4
	II SEMESTER						
20MC201	CORE – V Accounting for Managers	40	10	50	60	100	4
20MC202	CORE – VI Advanced Financial Management	40	10	50	60	100	4
20MC203	CORE – VII Enterprise Resource Planning	40	10	50	60	100	4
20MC204	CORE – VIII Statistics for Research	40	10	50	60	100	4
20MC205	CORE – IX Swayam Course-Business Ethics	40	-	-	60	100	4
20MCE02 /06/10	DS Elective – II	40	10	50	60	100	4
20MEA01	Mandatory Non-CGPA AEC / MACE-I @	-	-	-	100	100 @	2\$

# Abstract of Scheme of Examination

the students admitted during the academic year 2020 - 2021 and onwards)

Subject	Papers	Credit	Total credits	marks	Total marks
<b>Core</b> (Including Project work & Viva voce)	17	2/3/4	70	100	1700
<b>DS Elective</b>	4	4	16	100	400
<b>IDC / Generic Elective</b>	1	4	4	100	100
Mandatory Non-CGPA <b>AEC / MACE</b>	1	2	2\$	100	100**
Mandatory Non-CGPA <b>SEC / MACE</b>	1	2	2\$	100	100**
Mandatory Non-CGPA <b>(Institutional Training)</b>	1	1	1\$	100	100**
Mandatory Non-CGPA <b>(Co/Extra Curricular/VE)</b>	1	1	1\$	100	100**
Total			90 + (6 Extra Credits)		2200+ (400**)

- Two core courses are mandatory in MOOC Portal
- Minimum 20 and Maximum 24Credit/Semester



**List of Elective Papers/ DSE**  
**(Can choose any one of the paper as electives)**

	Course Code	Title
Electives Track -1 (Finance) <b>DSE-I</b>	20MCE01	Financial Markets and Institutions
	20MCE02	Financial Services
	20MCE03	International Financial Management
	20MCE04	Corporate Finance
	20MCE05	Marketing Research
Electives Track -2 (Research) / <b>DSE-II</b>	20MCE06	Data Analysis with SPSS
	20MCE07	Operations Research
	20MCE08	R Programming
	20MCE09	Investment Management
Electives Track -3 (Capital Markets)/ <b>DSE-III</b>	20MCE10	Financial Derivatives Management
	20MCE11	Behavioral Finance
	20MCE12	Commodity Derivatives Markets & Applications

*N. Selvakumar*

**Dr Selvakumar N**  
**Course Coordinator**

*[Signature]*

**Dr Nirmala Devi V**  
**Chairperson – BOS**

**Approved by**

*[Signature]*

**Dr Jayasheela D**  
**Member Secretary**  
**Academic Council**

**SEMESTER II**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MC201	ACCOUNTING FOR MANAGERS	DSC	60	-	-	4	ACCOUNTS

**COURSE OBJECTIVE**

The objective of this course is to have an insight into applications of tools and techniques for effective decision concepts of Management Accounting and the making of a concern.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / Employability / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyse the concepts of management accounting and Financial analysis by using tools and techniques	Analyse
CO2	Evaluate financial statements by adapting ratio analysis, fund flow and cash flow analysis.	Apply
CO3	Evaluate the performance of a business by applying marginal costing techniques and standard costing techniques.	Apply
CO4	Prepare different kinds of budgets.	Apply



**SYLLABUS****UNIT-I INTRODUCTION TO MANAGEMENT ACCOUNTING 12 HOURS**

Management Accounting - Definition, Nature and Scope - Functions - Role of Management Accountant - Tools of Financial Analysis and Planning- Comparative and Common size statements-Trend Analysis

**UNIT-II RATIO ANALYSIS 12 HOURS**

Ratio Analysis -Nature-use and significance-Limitations-Liquidity ratios- Solvency ratios- Activity ratios-Profitability ratios-construction of Balance Sheet

**UNIT-III FUND FLOW STATEMENT AND CASH FLOW STATEMENT 12 HOURS**

Fund Flow Statement-Introduction - Statement of changes in working capital - Funds from Operations- Sources and Application of funds Cash Flow statement - Introduction- Fund Flow statement vs Cash Flow Statement- calculation of Cash from operations-Preparation of Cash Flow Statement

**UNIT-IV MARGINAL COSTING AND STANDARD COSTING 12 HOURS**

Marginal costing-Meaning - Techniques - Applications of Marginal Costing for decision making-Break even Analysis- Margin of Safety .Standard Costing and variance Analysis- Setting standards - Variance analysis and reporting - Material, Labour, Overhead - Sales and Profit Variance - Reporting and investigation of variances.

**UNIT-V BUDGETING AND BUDGETARY CONTROL 12 HOURS**

Budget - Meaning and nature-Budgeting-Budgetary control - Objectives. Types of budgets-Sales Budget-Production Budget -Flexible Budget-Cash Budget-Master Budget -Zero Based Budgeting .

**TOTAL PERIOD: 60 HOURS****TEXT BOOKS**

- A. R.K Sharma & Shashi.K.Gupta, "Management Accounting - Principles and Practice", Kalyani Publishers, 2017.



## REFERENCE BOOKS

- A. Dr. S.N.Maheswari, "A Text book on Accounting for Management ", Vikas Publishing House ,2016.
- B. MadhavRajan , "Management and Cost Accounting ,,Pearson Higher Education,6thEdition,2015.

## WEB RESOURCES

- A. [www.icmai.in](http://www.icmai.in)

## MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	S	M	-	L	-	-	-
CO2	S	S	M	-	L	-	-	-
CO3	S	S	M	-	L	-	-	-
CO4	S	S	M	-	L	-	-	-
CO5	S	S	M	-	L	-	-	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.


N. Selvakumar ,

Dr Selvakumar N  
Course Coordinator



Dr Nirmala Devi V  
Chairperson – BOS

Approved by



Dr Jayasheela D  
Member Secretary  
Academic Council

**SEMESTER II**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MC202	ADVANCED FINANCIAL MANAGEMENT	DSC	60	-	-	4	ACCOUNTS

**COURSE OBJECTIVE**

To understand the various concepts, tools & techniques of financial management

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / Employability / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
<b>CO1</b>	Explain the concepts of Financial Management.	Analyse
<b>CO2</b>	Compute the cost of capital and leverage of the company.	Apply
<b>CO3</b>	Design the appropriate capital structure of the concern.	Apply
<b>CO4</b>	Analyse the different capital budgeting Techniques and to familiarize with the concepts relating to dividend theories.	Analyse
<b>CO5</b>	Evaluate the working capital requirements of the company.	Apply



**SYLLABUS****Unit I NATURE AND SCOPE OF BUSINESS FINANCE****12 HOURS**

Introduction - Definition and Scope of Corporate Finance - Importance of Corporation finance - Finance function - Approaches to finance functions - Financial Management - Objectives of Financial Management - Wealth Maximization- Profit Maximization & Maximizing the Earning Per Share - Financial Decision - Financial Management Process- Functional Area of Financial Management - Functions of Finance Manager.

**Unit II COST OF CAPITAL AND LEVERAGES****12 HOURS**

Time Value of Money - Concept & Definition of Cost of Capital - Significance of Cost of Capital - Cost of Debt and Preference - Cost of Equity - Cost of Retained earnings - Determination of cost of Capital - Weighted Average Cost of Capital - Floatation cost and weighted average cost of capital. Leverages - Meaning- Significance of Leverages - Types of Leverages and Risk Factor- Relationship between leverage and Risk.

**Unit III CAPITAL STRUCTURE****12 HOURS**

Meaning of Capitalization; Need of Capitalization - capital and capitalization - Over-Under and Fair Capitalization their problems and benefits - Concept of Capital Structure; Importance of Capital Structure - Assumptions of Capital Structure - Conceptual overview of theories of Capital Structure- Net Income Approach- Net Operating approach- Traditional Approach - Essentials of a Sound Capital Structure - Optimum capital structure - Point of Indifference - Capital Structure Policies in Practice Factors Determining Capital Structure

**Unit IV CAPITAL BUDGETING****12 HOURS**

Principles and Techniques Nature of Capital Budgeting- Identifying Relevant Cash Flows- Evaluation Techniques - Traditional Methods and Discounted Cash Flows Methods - Factors determining capital budgeting- Limitations of Capital Budgeting - Investment Criteria - Sensitivity Analysis - Simulation Analysis- Decision Tree Analysis- Dividend Theories - Walter's model - Gordon and MM's models - Dividend policy - forms of Dividend - Determinants of dividend policy

**Unit V WORKING CAPITAL MANAGEMENT****12 HOURS**

Meaning; Concept; Objectives- Kinds of Working Capital- Operating Cycle- Importance of Working Capital- Dangers of Inadequate and Excessive Working



Capital-Management of Working Capital- Factors determining Working capital - Estimation of Working capital Requirement - Cash Management - Motive of Holding Cash-Cash budgeting- Cash collections and disbursement- Options and Strategies for investing and Managing Surplus cash-Cash Management Models. Inventory Management - Purpose/Benefits of holding inventory- Risk and cost of holding inventories-Objectives of Inventory Management- Tools and Techniques of Inventory Management.

**TOTAL PERIODS : 60 HOURS**

### TEXT BOOKS

- A. R.K Sharma & Shashi.K.Gupta, "Management Accounting - Principles and Practice", Kalyani Publishers, 2017.

### REFERENCE BOOKS

- A. Dr.S.N.Maheswari "Financial Management Principles and Practice"- Revised Edition 2013- Sultan Chand & Sons, New Delhi.  
 B. V.K.Bhalla "Financial Management Text and Cases"- Revised Edition 2014- S.Chand& Company PVT.Ltd, Newdelhi.  
 C. Prasanna Chandra "Financial Management - Revised Edition 2015- Tata McGraw-Hill Education Pvt.Ltd.

### WEB RESOURCES

- A. <https://www.youtube.com/watch?v=V7YbVzRP-8Q>  
 B. <https://efinancemanagement.com/working-capital-financing/working-capital>  
 C. [https://www.youtube.com/watch?v=VGN\\_IonxroE](https://www.youtube.com/watch?v=VGN_IonxroE)

### MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	S	S	S	L	-	-	-
CO2	S	S	S	S	L	-	-	-
CO3	S	S	S	S	L	-	-	-
CO4	S	S	S	S	L	-	-	-
CO5	S	S	S	S	L	-	-	-

- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar.*

**Dr Selvakumar N**  
**Course Coordinator**



**Dr Nirmala Devi V**  
**Chairperson – BOS**

**Approved by**



**Dr Jayasheela D**  
**Member Secretary**  
**Academic Council**



**SEMESTER II**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT PATTERN</b>
<b>20MC203</b>	<b>ENTERPRISE RESOURCE PLANNING</b>	<b>DSC</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>Theory</b>

**COURSE OBJECTIVE**

The objective of this course is to explain to students why information systems are so important today for business and management

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / **Employability** / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
<b>CO1</b>	Identify the basic concepts about Enterprise resource Planning	Apply
<b>CO2</b>	Awareness of core and extended modules of ERP	Apply
<b>CO3</b>	Knowledge of ERP implementation cycle	Analyse
<b>CO4</b>	Acquire knowledge about post implementation Phase in ERP and emerging trends on ERP	Evaluate



**UNIT I INTRODUCTION**

Overview of enterprise systems - Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

**12 HOURS****UNIT II ERP SOLUTIONS AND FUNCTIONAL MODULES**

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR, and best business practices - Business process Management, Functional modules.

**12 HOURS****UNIT III ERP IMPLEMENTATION**

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training - Data Migration. People Organization in implementation-Consultants, Vendors and Employees.

**12 HOURS****UNIT IV POST IMPLEMENTATION**

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

**12 HOURS****UNIT V EMERGING TRENDS ON ERP**

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

**12 HOURS****TOTAL PERIOD : 60 HOURS****TEXT BOOKS**

- A. Alexis Leon, "Enterprise Resource Planning", Tata McGraw Hill Publishing Company Limited, 3rd Edition, 2013.

**REFERENCE BOOKS**

- A. Rahul V. Altekar, "Enterprisewide Resource planning-Theory and Practice", Prentice Hall Pvt Ltd, 8<sup>th</sup> Print 2013.
- B. Vinod Kumar Garg and N.K.Venkitakrishnan, "Enterprise wide Resource", Prentice Hall Pvt Ltd, New Delhi, 2<sup>nd</sup> Edition 2011.

- A. <https://pdfslide.net/documents/erp-unit-i-introduction-overview-of-enterprise-systems-evolution-risks-and.html>.
- B. <http://www.erp.wiziontech.com/overview-of-erp-solutions>
- C. <https://www.slideshare.net/arasuraja3/unit-iii-50826902>.
- D. [http://www.brainkart.com/article/Maintenance-of-Enterprise-Resource-Planning\(ERP\)\\_7335/](http://www.brainkart.com/article/Maintenance-of-Enterprise-Resource-Planning(ERP)_7335/)
- E. <https://www.slideshare.net/ganeshamc/enterprise-resource-planning-unit-5-emerging-trends-on-erp>

## MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	-	-	L	M	S	L	-
CO2	S	-	-	L	M	S	L	-
CO3	S	-	-	L	M	S	L	-
CO4	S	-	-	L	M	S	L	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)


Follows common pattern of Internal and External assessment, suggested in the Regulations.

  
**P. Kavipriya**

Course Coordinator

  
**Dr Nirmala Devi V**  
 Chairperson - BOS

Approved by

  
**Dr Jayasheela D**  
 Member Secretary  
 Academic Council



## SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20MC204	STATISTICS FOR RESEARCH	CORE	60	-	-	4	A

### PREAMBLE / COURSE OBJECTIVE

To teach the students about the concepts of Statistics, Population, Sample and Test of Significance, Multivariate Analysis and its applications.

### DEPARTMENT OFFERING

PG & Research Department of Mathematics

### PREREQUISITE

Under Graduate Level – Statistics and Probability

### EXPECTED SKILL

Domain Knowledge and Employability

### COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
C01	Explain the Importance and Applications of Statistics in Real life	Understand
C02	Apply the concept of Probability Distribution	Apply
C03	Analyze Data using Large Sample Test & Small Sample Test	Analyze
C04	Analyze Data using F and $\chi^2$ Tests	Analyze
C05	Analyze Data using Multiple Correlation & Regression	Analyze



<b>UNIT I STATISTICS</b> Computation of Basic Statistics - Measures of Central Tendency - Measures of Dispersion - Excel work and SPSS.	<b>11 HOURS</b>
<b>Vol-1: Chapter 7 &amp; 8 : page no- 177 to 335</b>	
<b>UNIT II PROBABILITY DISTRIBUTION</b> Probability Distributions - Binomial, Poisson and Normal Distributions (No derivations) - Characteristics and Applications - Simple Problems.	<b>12 HOURS</b>
<b>Vol-2: Chapter 2 : page no- 805 to 858</b>	
<b>UNIT III TESTING OF HYPOTHESIS</b> Procedure of Testing Hypothesis - Standard error - Errors in Testing Hypothesis - Test of Significance - Z test -Large Sample test - Single mean and difference of means - Single proportion and difference of proportions -Small Sample test - Students t-test - Single and difference of means - Paired t-test - Simple problems.	<b>13 HOURS</b>
<b>Vol-2: Chapter 3 : page no- 882 to 951.</b>	
<b>UNIT IV TESTING OF SIGNIFICANCE</b> Test of Significance - F test - One Way - Two Way ANOVA - $\chi^2$ Test and Goodness of fit - Uses of $\chi^2$ test.	<b>12 HOURS</b>
<b>Vol-2: Chapter 4 &amp; 5 : page no- 954 to 1038.</b>	
<b>UNIT V MULTIVARIATE ANALYSIS</b> Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis.	<b>12 HOURS</b>
<b>Vol-2: Chapter 9 : page no- 1110 to 1124.</b>	
<b>TOTAL PERIOD : 60 HOURS</b>	

#### TEXT BOOKS

- S.P.Gupta: "Statistical Methods" 1<sup>st</sup> Edition 1969, Reprint 2017.
- S.C.Gupta & V.K.Kapoor : "Fundamentals of Mathematical Statistics" 1<sup>st</sup> Edition 1970, Reprint 2016.

#### REFERENCE BOOKS

- R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. Ltd, 1<sup>st</sup> edition 1984, Reprint 2016.
- PR Vittal, "Mathematical Statistics" Margham Publications, Reprint 2015.
- Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd reprint 2017.

## WEB RESOURCES

- A. <https://nptel.ac.in/noc/courses/noc20/SEM1/noc20-mg23/> -NPTEL - Business Statistics
- B. [http://textbookequity.org/Textbooks/introductorystatistics\\_Vol1.pdf](http://textbookequity.org/Textbooks/introductorystatistics_Vol1.pdf)
- C. <http://math.ucdenver.edu/~ssantori/MATH2830SP13/Math2830-Chapter-08.pdf>

## MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
C01	-	M	M	-	M	S	M	-
C02	-	-	M	-	L	S	S	-
C03	-	-	L	-	L	S	S	-
C04	-	M	L	-	M	S	S	-
C05	-	M	L	-	L	S	S	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

\* Note : The Question paper consists 20% Theory and 80% Problems



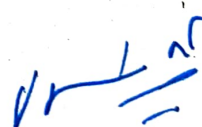
**Prof. Mani N**

**(Course Coordinator)**



**Dr JAYASHEELA D**

**(Academic Council-Member  
Secretary)**



**Dr UMA N**

**(BOS Chairman)**



**SEMESTER II**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT PATTERN</b>
20MC205	SWAYAM COURSE-BUSINESS ETHICS	DSC	60	-	-	4	THEORY

**COURSE OBJECTIVE**

This course is designed to develop in the students an understanding of the concept of business ethics and its application in business decision making with emphasize of CSR and sustainable business practices in the age of globalisation

**DEPARTMENT OFFERING**

Commerce

**PREREQUISTE**

BCom/BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge / Entrepreneurship / Employability / Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
<b>C01</b>	Analyse the concepts of Business Ethics and its application in business decision making	Analyse
<b>C02</b>	Evaluate the tools and techniques of Business Ethics Management	Evaluate



**SYLLABUS**

- Week 1: Business Ethics: An overview  
 Week 2: Framing Business Ethics- CSR, stakeholders and Citizenship  
 Week 3: Ethical theories  
 Week 4: Tools and Techniques of Business Ethics Management, Role of various agencies in ensuring ethics in corporation  
 Week 5: Contextualizing Business Ethics- Corporate Governance, Accounting and finance  
 Week 6: Employees and Business Ethics  
 Week 7: Consumers and Business Ethics  
 Week 8: Suppliers, Competitors and business ethics  
 Week 9: Civil Society and Business Ethics  
 Week 10: Government, Regulation and business ethics  
 Week 11: Environment and Business Ethics  
 Week 12: IT and Ethics

**WEB RESOURCES**

- A. [https://onlinecourses.nptel.ac.in/noc21\\_mg46/course](https://onlinecourses.nptel.ac.in/noc21_mg46/course)

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	-	-	S	S		M	-
CO2	S	-	-	S	S		M	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

- Final score = Average assignment score + Exam score
- Final score  $\geq 50/100$

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*Dr Nirmala Devi V*

**Dr Nirmala Devi V**  
Chairperson - BOS

**Approved by**

*Dr Jayasheela D*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

**SEMESTER II**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MCE02	FINANCIAL SERVICES	DSE	60	-	-	4	THEORY

**COURSE OBJECTIVE**

To enable the Student to know about various aspects of the Financial Services.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / Employability / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
<b>CO1</b>	Analyse the Structure and functioning of Financial system in India.	Analyse
<b>CO2</b>	Analyse the different Mutual fund schemes and carryout the functions of Asset Management Companies.	Analyse
<b>CO3</b>	Expertise in Leasing Finance, Hire Purchase Financing and Consumer Credit Services.	Apply
<b>CO4</b>	Execute the functioning of Factoring and Housing Finance in India.	Apply
<b>CO5</b>	Understand various credit rating techniques and different venture capital schemes.	Understand



**SYLLABUS****UNIT - I STRUCTURE OF FINANCIAL SYSTEM AND MERCHANT BANKING****12 HOURS**

Structure of Financial System - Financial Services - Types of Non-Banking Financial Services and Banking Services - Merchant Banking - Functions and services - Guidelines of RBI and SEBI regarding Merchant Banking.

**UNIT - II MUTUAL FUNDS****12 HOURS**

Mutual Funds - Concept, Origin and Regulation - Types of Mutual Fund Schemes - Institutions involved in Mutual Funds - UTI - LIC - Commercial banks - Private Sector Mutual Fund - Need and Functions of Asset Management Companies [AMC].

**UNIT - III LEASE FINANCING****12 HOURS**

Lease Financing - Concepts and Classifications, Significance and Limitations - Funding aspects of Leasing - ICAI Guidelines. Hire Purchase Financing and Consumer Credit - Meaning - Types - Legal frame Work.

**UNIT - IV FACTORING AND HOUSING FINANCE****12 HOURS**

Factoring - Types - Mechanism - Forfeiting - Parties - Mechanism - Housing Finance - NHB Directions and Guidelines - Housing Finance Scheme - Housing Finance contracts - Funding of HFCs.

**UNIT - V CREDIT RATING AND VENTURE CAPITAL****12 HOURS**

Credit Rating - Objectives - Institutions - Purpose and procedure of Rating - Venture Capital - Characteristics - Schemes.

**TOTAL PERIODS - 60 HOURS****TEXT BOOKS**

- A. Dr. R. Gurusamy, 'Essentials of Financial Services', Vijay Nicole Imprints; 3e edition (2018)
- B. L. M. Bhole & Jithendra Mahakud, 'Financial Institutions and Markets', Tata McGraw Hill Publication, 6th Edition, 2017.



## REFERENCE BOOKS

- A. Y. Khan, 'Financial Services', Tata Mc. Graw Hill Publishing, 10th Edition 2019.
- B. Joseph Anbarasu et.al, (2014), Financial Services, Sultan Chand and Sons, New Delhi.

## WEB RESOURCES

- A. <https://www.slideshare.net/vikramsankhala/housing-finance>
- B. <https://www.bankbazaar.com/cibil/credit-rating-agencies-in-india.html>
- C. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/lease>

## MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	S	S	M	-	-	-	-
CO2	S	S	S	M	-	-	-	-
CO3	S	S	S	M	-	-	-	-
CO4	S	S	S	M	-	-	-	-
CO5	S	S	S	M	-	-	-	-

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*  
**Dr Selvakumar N**  
 Course Coordinator

*[Signature]*  
**Dr Nirmala Devi V**  
 Chairperson – BOS

Approved by  
*[Signature]*  
**Dr Jayasheela D**  
 Member Secretary  
 Academic Council

**SEMESTER II**

CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20MCE06	DATA ANALYSIS WITH SPSS	DSE	60	-	-	4	PRACTICAL

**COURSE OBJECTIVE**

The paper aims at acquainting the students in data entry, analysis and interpretation using SPSS Package

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / **Employability** / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
<b>CO1</b>	Describe the main features of SPSS and Use the SPSS effectively	Apply
<b>CO2</b>	Perform descriptive analyses, parametric and non-parametric tests and simple regressions and multivariate analyses using SPSS	Apply



**SYLLABUS**

1. Exercise on understanding various SPSS menus.
2. Exercise on understanding Structure of Data and Variable View.
3. Exercise on Creating and Editing a Data File
4. Exercise on Computation of Mean, Median and Mode
5. Exercise on Computation of Standard Deviation, Variance and Skewness
6. Exercise on Computation of Percentage Analysis
7. Exercise on Creating Bar Chart, Histogram, pie-Chart and Area Chart.
8. Exercise on One Sample Chi- Square test.
9. Exercise on Computation of Chi Square with Cross Tabulation
10. Exercise on Computation of One-way Analysis of Variance
11. Exercise on Computation of Multiple Regression
12. Exercise on Computation of independent Sample t -test
13. Exercise on Computation of Correlation
14. Exercise on Computation of Factor Analysis
15. Exercise on Mann-Whitney U -test
16. Exercise on Sign Test
17. Exercise on Kruskal Wallis H Test
18. Exercise on Runs Test
19. Exercise on Computation of Linear Regression
20. Exercise on Friedman One-way ANOVA

**TOTAL PERIODS – 50 HOURS**

**TEXT BOOKS**

- A. Data Analysis with SPSS version 16, Carver Nash, cengage learning, 10<sup>th</sup> Edition, 2009.



## REFERENCE BOOKS

- A. SPSS for you-A.Rajathi,MJP Publications, 2010.
- B. SPSS for Windows Step by Step, Darren George Paul Mallery, Pearson Publication, 11<sup>th</sup> Edition, 2014.

## WEB RESOURCES

- A. <https://www.wikihow.com/Enter-Data-in-SPSS>
- B. <http://www.open.ac.uk/socialsciences/spsstutorial/files/tutorials/menus.pdf>
- C. <https://www.spss-tutorials.com/spss-one-sample-chi-square-test/>
- D. <https://www.youtube.com/watch?v=kr7P7oYjryk>

## MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	S	-	-	-	-	S	S	-
CO2	S	-	-	-	-	S	S	-

Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)


Follows common pattern of Internal and External assessment, suggested in the regulations.

N. Selvakumar.

**Dr Selvakumar N**  
Course Coordinator

  
**Dr Nirmala Devi V**  
Chairperson – BOS

Approved by

  
**Dr Jayasheela D**  
Member Secretary  
Academic Council

**SEMESTER II**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT PATTERN</b>
<b>20MCE10</b>	<b>FINANCIAL DERIVATIVES MANAGEMENT</b>	<b>DSE</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>THEORY</b>

**COURSE OBJECTIVE**

To know about the Derivative Instruments in the Financial Market and to understand the concept of Forward and Futures Contract, Options and Swaps.

**DEPARTMENT OFFERING**

Commerce

**PREREQUISITE**

BCom/ BCom with any Specialisation

**EXPECTED SKILL**

**Domain Knowledge** / Entrepreneurship / Employability / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
<b>CO1</b>	Analyse the concepts relating to derivatives and method of settlement	Analyse
<b>CO2</b>	Evaluate the mechanism used in Forward Contract, Futures Contract, Options and Swap	Apply
<b>CO3</b>	Analyse different types of options and swap	Analyse
<b>CO4</b>	Evaluate the functioning of derivative markets in India	Apply



**UNIT I DERIVATIVES****12 HOURS**

Definition, Types, Forward Contracts, Futures Contracts, Options, Swaps, Differences between Cash and Future Markets, Types of Traders, OTC and Exchange Traded Securities, Types of Settlement, Uses and Advantages of Derivatives. Rolling Settlement Strike Price

**UNIT II FUTURES****12 HOURS**

Specifications of Futures Contract, Margin Requirements, Marking to Market, Hedging using Futures, Types of Futures Contracts, Securities, Stock Index Futures, Currencies and Commodities, Delivery Options, Relationship between Future Prices and Spot Prices. (Only Theoretical Aspects)

**UNIT III OPTIONS****12 HOURS**

Definition, Exchange Traded Options, OTC Options, Specifications of Options, Call and Put Options, American and European Options, Intrinsic Value and Time Value of Options, Option Payoff, Options on Securities, Stock Indices, Commodities, Currencies and Futures, Options Pricing Models, Differences between Futures and Option Contracts. (Only Theoretical Aspects) Intrinsic Value of derivative instruments

**UNIT IV SWAP****12 HOURS**

Definition of SWAP, Interest Rate SWAP, Currency SWAP, Role of Financial Intermediary, Warehousing, Valuation of Interest rate SWAPs and Currency SWAPs, Bonds and FRNs, Credit Risk. (Only Theoretical Aspects) Fixed and Floating Interest Rate SWAP

**UNIT V EVOLUTION OF DERIVATIVES MARKET IN INDIA****12 HOURS**

Regulations, Framework, Exchange Trading in Derivatives, Commodity Futures.

**TOTAL PERIODS – 60 HOURS****TEXT BOOKS**

- A.N.R. Parasuraman, Fundamentals of Financial Derivatives, Wiley India's publishing, 2011.  
B.S.S.Kumar, Financial Derivatives, New Delhi: Prentice Hall of India Ltd, 2012.



**REFERENCE BOOKS**

- A. John C Hull, Options, Futures and other Derivative Securities, New Delhi: Prentice Hall of India Ltd 2011
- B. Robert A Strong, Derivatives an Introduction, New Delhi: Thomson Publishing, 2010.
- C. S. L. Gupta, Financial Derivatives Theory Concepts And Problems, New Delhi: PHI Learning, 2012

**WEB RESOURCES**

- A. <https://www.indianivesh.in/kb-blog/types-of-derivatives>
- B. <http://www.optionstrading.org/basics/option-types>
- C. <https://www.youtube.com/watch?v=YDqoUBOvF2Y>

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L	S	S	S	L	-	-	-
CO2	L	S	S	S	L	-	-	-
CO3	L	S	S	S	L	-	-	-
CO4	L	S	S	S	L	-	-	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

*[Signature]*

**Dr Nirmala Devi V**  
Chairperson – BOS

**Approved by**

*[Signature]*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

## SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20MEA01	MACE-I	AEC	40	-	-	2	Theory

## PREAMBLE / COURSE OBJECTIVE

This course aims at enhancing the students English language ability, help them write better and communicate effectively, improve their body language, adopt good manners and maintain professional etiquette.

## DEPARTMENT OFFERING

TIP Center

## PREREQUISITE

UG Completion

## EXPECTED SKILL

Communication skills / Soft Skills/ Writing Skills

## COURSE OUTCOMES

On successful completion of the course, students will be able to-

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Assess individual skills and set goals	Remember
CO2	Enhance basic English vocabulary	Understand
CO3	Enhance verbal ability using grammar	Apply
CO4	Display good body language, manners and etiquettes at workplace	Apply
CO5	Demonstrate professionalism in speaking and writing at workplace	Apply



**SYLLABUS****UNIT I****7 HOURS**

Assessment of individual levels of communication skills, aptitude and employability skills; Psychometric test, SWOT analysis; Planning on setting goals. Introduction to Career planning; Goal setting - Introduction to Soft Skills - Presentation skills - Intra-personal skills

**UNIT II****6 HOURS**

Enhancement of Basic English vocabulary; Nouns, Verbs, Tenses, Phrases, Synonyms, Antonyms, and Homonyms Descriptive words - Combining sentences

**UNIT III****9 HOURS**

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability-Articles-Parts of speech-Phrases, clauses and modifiers - errors in tenses - prepositional errors - parallelism errors - mood, conditionals and multiple usages.

**UNIT IV****9 HOURS**

English listening- hearing Vs. listening - Nonverbal communication - Appearance, dressing and grooming - Tips to maintain good impression at work - business etiquette - basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette

**UNIT V****9 HOURS**

Basics of Writing Skills - Sentence Construction - Email Writing. Presentation Skills (Writing) - Effective organization of content - Importance of Presentation in both Writing and Speaking. Communication Process and Barriers - Elimination of stage fear - Impromptu speaking

**TEXT BOOKS**

- A. Service provider adapted text books and study materials

**REFERENCE BOOKS**

- A. Practical English Usage - Michael Swan (Oxford University Press).  
 B. Learner English - Michael Swan (Cambridge University Press)  
 C. Effective Writing and Speaking - John Seely (Oxford University Press)

**WEB RESOURCES**

- A. [www.tefl.net](http://www.tefl.net)  
 B. [www.busyteacher.org](http://www.busyteacher.org)  
 C. [www.englishclub.com](http://www.englishclub.com)



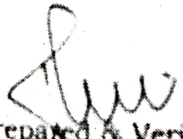
## MAPPING WITH PROGRAM OUTCOMES

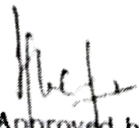
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 60 %
- External Assessment

  
Prepared & Verified by  
Dr M Thamaral selvan

  
Approved by  
Academic Council

**SEMESTER II**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>ASSESSMENT CODE</b>
20MC206	INSTITUTIONAL TRAINING	Mandatory Non -CGPA	-	-	-	1	-

**PREAMBLE / COURSE OBJECTIVE**

To train the student in field work so as to have a firsthand knowledge of practical problem in carrying out the work and to develop skills in facing and solving the field problems.

**DEPARTMENT OFFERING**

B.Com

**PREREQUISITE**

Basic Knowledge in Business

**EXPECTED SKILL**

Domain Knowledge / **Entrepreneurship** / **Employability** / **Skill Development**

**COURSE OUTCOMES**

On successful completion of the course, students will be

<b>S. NO.</b>	<b>COURSE OUTCOME</b>	<b>BLOOMS LEVEL</b>
CO1	Describe the application of theoretical knowledge in the practical field.	Analyze
CO2	Evaluate the procedures and functioning of institutional requirements to be followed.	Analyze

**SYLLABUS****OVERVIEW**

"Each student has to select the company to undergo Industrial training for the period of 15 days at the end of the second semester and required to submit a report in the prescribed format and marks will be awarded accordingly. The student performance will be monitored by the Head of the Department / Class tutor."



**TASK**

The student should identify a company and undergo training in the company.

**CONTENT OF THE REPORT**

- A. Introduction
- B. Profile of the Company
- C. Organization Structure
- D. Functioning of Various Departments
- E. Key Results of the Study
- F. Conclusion

**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
C01	S	S	M	S	M	-	-	-
C02	S	S	M	S	M	-	-	-

S- Strong; M-Medium; L-Low

**ASSESSMENT PATTERN**

Internal Only	
Attendance Regularity	40 Marks
Report Preparation	60 Marks
Total	100 Marks




**Dr Kavitha G**  
Course Coordinator



**Dr Nirmala Devi V**  
Chairperson – BOS

Approved by



**Dr Jayasheela D**  
Member Secretary  
Academic Council



**SEMESTER II**

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20VEA01	VALUE EDUCATION & PUBLICATION ETHICS	VE		-	-	1	Theory

**PREAMBLE/COURSE OBJECTIVE**

To provide a better understanding of Values & Ethics, leading to a strong foundation on Publication Ethics

**DEPARTMENT OFFERING****PREREQUISITE**

A basic understanding of Human Values

**EXPECTED SKILL**

Learning Attitude

**COURSE OUTCOMES**

On successful completion of the course, students will be able to

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Define Values and state the need for Value Education	Understand
CO2	Differentiate Values and Ethics with areas of Application	Apply
CO3	Explain the importance of Research and need for Publishing	Apply
CO4	Analyze the importance of Publication Ethics and the need to adhere	Analyze
CO5	Explain Plagiarism, analyzing the consequences	Analyze

## SYLLABUS

### UNIT I

**3 HOURS**

**Value Education:** Values - Meaning – Types of Values – Value Education – Meaning and the need for it in today's context.

### UNIT II

**3 HOURS**

**Ethics:** Meaning – Difference between Values and Ethics – Types of Ethics – Areas of Application

### UNIT III

**3 HOURS**

**Research and Publication:** Research introduction – Importance of Research - Types of Research  
What is a Publication?- Need for Publishing.

### UNIT IV

**3 HOURS**

**Publication Ethics:**  
Meaning of Publication Ethics – Importance of Ethics in Publication

### UNIT V

**3 HOURS**

**Plagiarism:** Do's and Don'ts – Allowable Limits - Consequences

## TEXT BOOKS

- A. Dr.N.Venkataiah "Value Education", APH Publishing Corporation, 2007
- B. Santhosh Kumkar Yadav "Research and Publication Ethics", Ane Books, 2020

## REFERENCE BOOKS

- A. Dr. S. Ignacimuthu "Values for Life", Better Yourself Books, Mumbai, 1991.
- B. Ron Iphofen "Handbook of Research Ethics and Scientific Integrity", Springer, 2020

## WEB RESOURCES

- A. <https://soaneemrana.org/onewebmedia/Professional%20Ethics%20and%20Human%20Values%20by%20R.S%20NAAGARAZAN.pdf>
- B. <https://publicationethics.org/resources/elearning/introduction-publication-ethics-0>

# MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
C01								S
C02								S
C03							S	S
C04							S	S
C05							S	S

S- Strong; M-Medium; L-Low

## ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of internal assessment, suggested in the Regulations

  
(Course Coordinator)

  
(Academic Council -Member  
Secretary)

  
(BOS Chairperson)