

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS)  
KUMBAKONAM – 612 002.**

**(Affiliated to Bharathidasan University)**



**Syllabus for**

**M.Com (Financial Management)**

**Batch 2023-2024 onwards**

**(As per Tamil Nadu State Council for Higher Education,  
Chennai – 600 005)**

**M. COM.,  
FINANCIAL MANAGEMENT**

**Programme Outcomes:**

**PO1: Problem Solving Skill:**

Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

**PO2: Decision Making Skill:**

Foster analytical and critical thinking abilities to enable decision-making based on data.

**PO3: Ethical Value:**

Incorporate quality, ethical and value-based legal perspectives in all organisational activities.

**PO4: Employability Skill:**

Develop business acumen to enhance employability skills in the competitive environment.

**PO5: Entrepreneurial Skill:**

Equip with skills and competencies to become an entrepreneur.

**PO6: Contribution to Society:**

Succeed in career endeavours and contribute significantly to society.

**PO7: Communication Skill:**

Develop communication, managerial and interpersonal skills.

**PO8: Individual and Team Leadership Skill:**

Lead oneself and the team to achieve organizational goals.

**PO 9: Multicultural competence:**

Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario

**PO 10: Moral and ethical awareness/reasoning:**

Embrace moral and ethical values in one's life,

**PO 11: Leadership readiness qualities:**

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

**PO 12: Lifelong learning:**

Acquire knowledge and skills, including "learning how to learn",

## M.Com. (Financial Management)

### Programme Specific Outcomes:

#### PSO 1 - Entrepreneurship:

Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

#### PSO2 – Research and Development:

Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

#### PSO 3 – Contribution to the Society:

Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

#### PSO4 - Placement:

Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

#### PSO5 - Contribution to Business World:

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

**Mapping of Course outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)** can be carried out, assigning the appropriate level (1 – Low; 2 – Middle and 3 – High) in the grids:

|            | PO 1 | PO 2 | PO 3       | PO 4 | PO 5 | PO 6    | PS0 1 | PSO 2 | PSO 3 |
|------------|------|------|------------|------|------|---------|-------|-------|-------|
| CO 1       |      |      |            |      |      |         |       |       |       |
| CO 2       |      |      |            |      |      |         |       |       |       |
| CO 3       |      |      |            |      |      |         |       |       |       |
| CO 4       |      |      |            |      |      |         |       |       |       |
| CO 5       |      |      |            |      |      |         |       |       |       |
| Strong - 3 |      |      | Medium – 2 |      |      | Low - 1 |       |       |       |

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KUMBAKONAM**  
**Re-accredited with 'B++' Grade by NAAC & Affiliated to Bharathidasan University**  
**Credit Distribution for PG Programme in Commerce**  
**M.Com. (Financial Management)**  
**2023 - 2024 Batch – Code and Title**

**First Year**

**Semester I**

|        | <b>Code</b> | <b>Course</b>                                  | <b>Credit</b> | <b>Hours per Week</b> |
|--------|-------------|--|---------------|-----------------------|
| Part I | 23P1CO1     | Core Course – I (CC) –Business Finance         | 5             | 6                     |
|        | 23P1CO2     | Core Course – II (CC) - Digital Marketing      | 5             | 6                     |
|        | 23P1CO3     | Core Course – III (CC) - Banking and Insurance | 4             | 6                     |
|        | 23P1CO4EC   | Elective I - Advanced Financial Management - I | 3             | 6                     |
|        | 23P1CO5EC   | Elective II – Strategic Management             | 3             | 6                     |
|        |             | <b>TOTAL</b>                                   | <b>20</b>     | <b>30</b>             |

**Semester II**

|         | <b>Code</b> | <b>Course</b>   | <b>Credit</b> | <b>Hours per Week</b> |
|---------|-------------|---|---------------|-----------------------|
| Part I  | 23P2CO6     | Core Course – IV (CC) –Strategic Cost Management        | 5             | 6                     |
|         | 23P2CO7     | Core Course – V (CC) - Corporate Accounting             | 5             | 6                     |
|         | 23P2CO8     | Core Course – VI (CC) - Setting up of Business Entities | 4             | 6                     |
|         | 23P2CO9EC   | Elective III - Advanced Financial Management - II       | 3             | 4                     |
|         | 23P2CO10EC  | Elective IV - Management Information System             | 3             | 4                     |
| Part II | 23P2CO11SEC | Skill Enhancement Course SEC 1 - Digital Banking        | 2             | 4                     |
|         |             | <b>TOTAL</b>  | <b>22</b>     | <b>30</b>             |

**Second Year****Semester III**

|         | <b>Code</b> | <b>Course</b>                                       | <b>Credit</b> | <b>Hours per Week</b> |
|---------|-------------|---|---------------|-----------------------|
| Part I  | 23P3CO12    | Core VII (CC) –Income Tax Theory Law and Practice   | 5             | 6                     |
|         | 23P3CO13    | Core VIII (CC) - Research Methodology               | 5             | 6                     |
|         | 23P3CO14    | Core IX (CC) - Computer Applications in Practical   | 5             | 6                     |
|         | 23P3CO15    | Core X (CC)–Managerial Economics                    | 4             | 6                     |
|         | 23P3CO16EC  | Elective V – Advanced Statistical Techniques        | 4             | 3                     |
| Part II | 23P3CO17SEC | Skill Enhancement SEC 2 – Human Resource Management | 2             | 3                     |
|         | 23P3COIA    | Internship / Industrial Activity                    | 2             | -                     |
|         |             | <b>TOTAL</b>  | <b>27</b>     | <b>30</b>             |

**Semester IV**

|         | <b>Code</b> | <b>Course</b>  | <b>Credit</b> | <b>Hours per Week</b> |
|---------|-------------|--|---------------|-----------------------|
| Part I  | 23P4CO18    | Core XI (CC) –Advanced Cost and Management Accounting          | 5             | 6                     |
|         | 23P4CO19    | Core XII (CC) - Human Resource Analytics                       | 5             | 6                     |
|         | 23P4CO20EC  | Elective VI –Security Analysis and Portfolio Management        | 4             | 6                     |
|         | 23P4CO21SEC | Skill Enhancement SEC 3 – Competitive Examination for Commerce | 2             | 6                     |
|         | 23P4CO22PW  | Project work   | 7             | 6                     |
|         | 23P4COEA    | Extension Activity   | 1             | -                     |
| Part II |             | <b>TOTAL</b>   | <b>24</b>     | <b>30</b>             |

|   |                   |
|---|-------------------|
| <b>Overall Total (Semester I to IV)</b> | <b>93 credits</b> |
| <b>Total</b>                            | <b>22 Papers</b>  |

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KUMBAKONAM**

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**M.Com course pattern under CBCS system for the students  
admitted from Batch 2023 – 2024 onwards  
Semester wise description of papers**

| <b>SEMESTER</b> | <b>CORE</b> | <b>ELECTIVE</b> | <b>SBE</b> | <b>PROJECT</b> | <b>TOTAL</b> |
|-----------------|-------------|-----------------|------------|----------------|--------------|
| <b>I</b>        | <b>3</b>    | <b>2</b>        | <b>-</b>   | <b>-</b>       | <b>5</b>     |
| <b>II</b>       | <b>3</b>    | <b>2</b>        | <b>1</b>   | <b>-</b>       | <b>6</b>     |
| <b>III</b>      | <b>4</b>    | <b>1</b>        | <b>1</b>   | <b>-</b>       | <b>6</b>     |
| <b>IV</b>       | <b>2</b>    | <b>1</b>        | <b>1</b>   | <b>1</b>       | <b>5</b>     |
| <b>TOTAL</b>    | <b>12</b>   | <b>6</b>        | <b>3</b>   | <b>1</b>       | <b>22</b>    |

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(Effective for those admitted from 2023-2024 onwards)

**SEMESTER – I**

**Core – I - BUSINESS FINANCE**

| Course Code    | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P1CO1</b> | <b>BUSINESS FINANCE</b>   |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
|                | <b>Learning Objectives</b>  |          |   |   |   |   |         |             |       |          |       |
| 1              | To outline the fundamental concepts in finance  |          |   |   |   |   |         |             |       |          |       |
| 2              | To estimate and evaluate risk in investment proposals                                     |          |   |   |   |   |         |             |       |          |       |
| 3              | To evaluate leasing as a source of finance and determine the sources of startup financing |          |   |   |   |   |         |             |       |          |       |
| 4              | To examine cash and inventory management techniques                                       |          |   |   |   |   |         |             |       |          |       |
| 5              | To appraise capital budgeting techniques for MNCs   |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |                 |
|--|-----------------|
| <b>UNIT I</b>  | <b>(18 hrs)</b> |
| <b>Introduction to Business Finance and Time value of money</b>  |                 |
| Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.   |                 |
| <b>UNIT II</b>   | <b>(18 hrs)</b> |
| <b>Risk Management</b>   |                 |
| Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk   |                 |
| <b>UNIT III</b>  | <b>(18 hrs)</b> |
| <b>Start up Financing and Leasing</b>  |                 |
| Start up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.  |                 |
| <b>UNIT IV</b>   | <b>(18 hrs)</b> |
| <b>Cash, Receivable and Inventory Management</b>   |                 |
| Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis. |                 |
| <b>UNIT V</b>  | <b>(18 hrs)</b> |
| <b>Multi National Capital Budgeting</b>  |                 |
| Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.                 |                 |

**Question pattern: Theory 40%; Problems: 60%**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                           | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A (Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes:**

Students will be able to:

|      |  |
|------|--|
| CO 1 | Explain important finance concepts   |
| CO 2 | Estimate risk and determine its impact on return                               |
| CO 3 | Explore leasing and other sources of finance for start ups                     |
| CO 4 | Summarise cash receivable and inventory management techniques                  |
| CO 5 | Evaluate techniques of long term investment decision incorporating risk factor |

**Books for study:**

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

**Books for reference:**

1. Pandey I. M., (2021), "Financial Management", 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamarygeetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web references:**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

**Mapping of Course Outcomes with POs and PSOs**

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 3   | 3 | 1 | 3 | 3 | 3 | 2    | 2 | 2 |
| CO 2 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 3 | 2   | 2 | 1 | 2 | 2 | 2 | 3    | 2 | 2 |
| CO 4 | 2   | 2 | 1 | 2 | 2 | 2 | 2    | 2 | 2 |
| CO 5 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |

**Strong - 3**

**Medium – 2**

**Low - 1**



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**M.Com. (Financial Management)**  
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**SEMESTER – I**  
**Core – II - DIGITAL MARKETING**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P1CO2</b>             | <b>DIGITAL MARKETING</b>   |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To assess the evolution of digital marketing                             |          |   |   |   |   |         |             |       |          |       |
| 2                          | To appraise the dimensions of online marketing mix                       |          |   |   |   |   |         |             |       |          |       |
| 3                          | To infer the techniques of digital marketing                             |          |   |   |   |   |         |             |       |          |       |
| 4                          | To analyse online consumer behaviour                                     |          |   |   |   |   |         |             |       |          |       |
| 5                          | To interpret data from social media and to evaluate game based marketing |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |                 |
|--|-----------------|
| <b>UNIT I</b>  | <b>(18 hrs)</b> |
| <b>Introduction to Digital Marketing</b>   |                 |
| Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.   |                 |
| <b>UNIT II</b>   | <b>(18 hrs)</b> |
| <b>Online marketing mix</b>  |                 |
| Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.  |                 |
| <b>UNIT III</b>  | <b>(18 hrs)</b> |
| <b>Digital media channels</b>  |                 |
| Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.   |                 |
| <b>UNIT IV</b>   | <b>(18 hrs)</b> |
| <b>Online consumer behavior</b>  |                 |
| Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.   |                 |
| <b>UNIT V</b>  | <b>(18 hrs)</b> |
| <b>Analytics and Gamification</b>  |                 |
| Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. |                 |

| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)</b> |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A<br/>(Q.Nos.)</b>   | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b>   | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b>   | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes:**

Students will be able to:

|      |   |
|------|---|
| CO 1 | Explain the dynamics of digital marketing |
| CO 2 | Examine online marketing mix              |
| CO 3 | Compare digital media channels            |
| CO 4 | Interpret online consumer behavior        |
| CO 5 | Analyse social media data                 |

**Books for study:**

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3<sup>rd</sup> Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

**Books for reference:**

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) "Digital Marketing" 2<sup>nd</sup> Edition, Oxford University Press, London.

**Web references:**

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|            | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| <b>CO2</b> | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| <b>CO3</b> | 3          | 3        | 2        | 2        | 3        | 2        | 3           | 3        | 2        |
| <b>CO4</b> | 3          | 3        | 2        | 2        | 3        | 3        | 3           | 3        | 3        |
| <b>CO5</b> | 3          | 3        | 1        | 3        | 3        | 2        | 3           | 3        | 2        |

**Strong - 3****Medium - 2****Low - 1**

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**SEMESTER – I**

**Core – III - BANKING AND INSURANCE**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| 23P1CO3                    | BANKING AND INSURANCE   |          | 6 | - | - | - | 4       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the evolution of new era banking  |          |   |   |   |   |         |             |       |          |       |
| 2                          | To explore the digital banking techniques   |          |   |   |   |   |         |             |       |          |       |
| 3                          | To analyse the role of insurance sector   |          |   |   |   |   |         |             |       |          |       |
| 4                          | To evaluate the mechanism of customer service in insurance and the relevant regulations |          |   |   |   |   |         |             |       |          |       |
| 5                          | To analyse risk and its impact in banking and insurance industry                        |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(18 hrs)</b> |
| <b>Introduction to Banking</b>  |                 |
| Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.  |                 |
| <b>UNIT II</b>  | <b>(18 hrs)</b> |
| <b>Contemporary Developments in Banking</b>   |                 |
| Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking re imagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking. |                 |
| <b>UNIT III</b>   | <b>(18 hrs)</b> |
| <b>Indian Insurance Market</b>  |                 |
| History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.  |                 |
| <b>UNIT IV</b>  | <b>(18 hrs)</b> |
| <b>Customer Services in Insurance</b>   |                 |
| Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.  |                 |
| <b>UNIT V</b>   | <b>(18 hrs)</b> |
| <b>Risk Management</b>  |                 |

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)**

|                    | Unit I     | Unit II    | Unit III   | Unit IV    | Unit V     |
|--------------------|------------|------------|------------|------------|------------|
| Section A (Q.Nos.) | 1 & 2      | 3 & 4      | 5 & 6      | 7 & 8      | 9 & 10     |
| Section B (Q.Nos.) | 11 (A & B) | 12 (A & B) | 13 (A & B) | 14 (A & B) | 15 (A & B) |
| Section C (Q.Nos.) | 16         | 17         | 18         | 19         | 20         |

**Course Outcomes:** Students will be able to:

|      |  |
|------|--|
| CO 1 | Relate the transformation in banking from traditional to new age |
| CO 2 | Apply modern techniques of digital banking                       |
| CO 3 | Evaluate the role of insurance sector                            |
| CO 4 | Examine the regulatory mechanism                                 |
| CO 5 | Assess risk mitigation strategies                                |

**Books for study:**

Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.  
 Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.  
 Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.  
[Theo Lynn](#), [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

**Books for reference:**

Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.  
 Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.  
 Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.  
 Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**Web references:**

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

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 2   | 2 | 1 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 2 | 3   | 3 | 3 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 3 | 2   | 2 | 1 | 2 | 2 | 2 | 2    | 3 | 2 |
| CO 4 | 3   | 2 | 2 | 1 | 2 | 2 | 2    | 3 | 2 |
| CO 5 | 3   | 3 | 1 | 3 | 3 | 3 | 3    | 3 | 3 |

Strong - 3

Medium – 2

Low - 1

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**SEMESTER – I**

**Elective I - ADVANCED FINANCIAL MANAGEMENT- I**

| Course Code      | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                  |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P1CO4EC</b> | <b>ADVANCED FINANCIAL MANAGEMENT- I</b>                                       |          | 6 | - | - | - | 3       | 6           | 25    | 75       | 100   |
|                  | <b>Learning Objectives</b>  |          |   |   |   |   |         |             |       |          |       |
| 1                | To understand various concepts of financial management.                       |          |   |   |   |   |         |             |       |          |       |
| 2                | To take decision on dividend policy, capital structure and capital budgeting. |          |   |   |   |   |         |             |       |          |       |
| 3                | To impart knowledge on regulation of bank finance.                            |          |   |   |   |   |         |             |       |          |       |
| 4                | To identify the different models of calculating dividend.                     |          |   |   |   |   |         |             |       |          |       |
| 5                | To understand the different types of leverage calculations.                   |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(18 hrs)</b> |
| <b>INTRODUCTION TO FINANCIAL MANAGEMENT</b>   |                 |
| Financial Management – Meaning – Objectives- Scope - Importance of Financial Management- Functions of Financial Management – Approaches of Finance Function - Capitalisation: Causes and Remedies for over and under Capitalisation. WCM: Bank finance for WC – Regulation of bank finance.   |                 |
| <b>UNIT II</b>  | <b>(18 hrs)</b> |
| <b>CAPITAL STRUCTURE</b>  |                 |
| Capital Structure – Meaning, Features – Point of Indifference – Factors determining Capital Structure – Patterns of Capital Structure. Capital Structure Theories – NI Approach – NOI Approach – MM Approach – Traditional Approach – Capital Rationing – Capital Gearing.  |                 |
| <b>UNIT III</b>   | <b>(18 hrs)</b> |
| <b>COST OF CAPITAL</b>  |                 |
| Cost of Capital – Meaning – Concept – Definition - Importance – Calculation of Cost of Debt, Equity, Preference Share and Retained Earnings – CAPM Approach - Weighted average cost of capital–Marginal Cost of Capital.  |                 |
| <b>UNIT IV</b>  | <b>(18 hrs)</b> |
| <b>DIVIDEND</b>   |                 |
| Dividend – Meaning – Conflicting Theories – Dividend Policy - Nature and Objectives of Dividend policy – Factors affecting Dividend policy – Stability of Dividends – Forms of Dividend – Bonus Shares – Dividend Theories – Walter's Model – Gordon's Model – Modigliani-Miller Hypothesis (M.M. Model) – Corporate Dividend Practices in India. |                 |
| <b>UNIT V</b>   | <b>(18 hrs)</b> |
| <b>LEVERAGES</b>  |                 |
| Leverages – Meaning – Types of Leverages – Operating Leverage – Degree of Operating Leverage – Financial Leverage – Degree of Financial Leverage – Combined Leverage – Financial Break-Even Point – Significance of Leverages – Computation of Leverages.   |                 |

**Question pattern: Theory 40%; Problems: 60%**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                           | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A (Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes:**

Students will be able to:

|      |   |
|------|---|
| CO 1 | Explain the functions financial management and regulation of bank finance |
| CO 2 | Take financial decision based on capital structure theories.              |
| CO 3 | Measure the cost of capital.  |
| CO 4 | Determine the suitable dividend policy.                                   |
| CO 5 | Prepare Capital budgeting.  |

**Books for study:**

1. Financial Management – I.M. Pandey.
2. Chandra Prasanna: Financial Management, Tata McGraw.
3. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
4. Brigham and Ehrhardi: Financial Management- Theory and Practice, Thompson

**Books for reference:**

1. Elements Of Financial Management – Dr. S.N. Maheshwari
2. Financial Management – Sharma And Gupta
3. Financial Management – Kuchal. M.C.

**Web references:**

1. <https://mrcet.com/downloads/MBA/digitalnotes/Financial%20Management.pdf>
2. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
3. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_FM\\_Lecture%20\\_Notes\\_2-converted.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FM_Lecture%20_Notes_2-converted.pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|     | POs |   |   |   |   |   | PSOs |   |   |
|-----|-----|---|---|---|---|---|------|---|---|
|     | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO1 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO2 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO3 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO4 | 2   | 2 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO5 | 2   | 2 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**SEMESTER – I**

**Elective II - STRATEGIC MANAGEMENT**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P1CO5EC</b>           | <b>STRATEGIC MANAGEMENT</b>                                      |          | 6 | - | - | - | 3       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the different concepts of strategic management.    |          |   |   |   |   |         |             |       |          |       |
| 2                          | To determine the models of strategic management.                 |          |   |   |   |   |         |             |       |          |       |
| 3                          | To understand various techniques involved in corporate strategy. |          |   |   |   |   |         |             |       |          |       |
| 4                          | To familiarize barriers to strategic implementation              |          |   |   |   |   |         |             |       |          |       |
| 5                          | To implement and control strategies.                             |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b><br><b>Strategic Management</b><br>Meaning - conceptualisation – features of policy and strategy – Benefits and limitations of strategic management - distinction between strategy and tactics – levels of strategy – concept of strategic planning – process of strategic planning – strategic planning vs. Strategic management.               | <b>(12 hrs)</b> |
| <b>UNIT II</b><br><b>Strategic Management Process</b><br>Strategic Management Process - strategic management decision – characteristics – approaches – classification of approach – model of strategic management - process of strategic decision - making role of strategic management – participants in strategic management.                               | <b>(12 hrs)</b> |
| <b>UNIT III</b><br><b>Corporate Appraisal</b><br>Corporate appraisal – methods and techniques used for corporate appraisal – corporate strategy –four grand strategic alternative – integration, diversification, cooperation, stability, growth, retrenchment and combination – corporate restructuring.   | <b>(12 hrs)</b> |
| <b>UNIT IV</b><br><b>Corporate Strategy Implementation</b><br>Corporate strategy implementation – Mckinsey's 7's model – barriers to strategic implementation - uses in strategy implementation structural implementation – organisation structure – steps involved – types of structure – organisational system – functional and operational implementation. | <b>(12 hrs)</b> |
| <b>UNIT V</b><br><b>Strategy Evaluation and Control</b><br>Strategy evaluation and control – meaning in evaluation and control – requirements of effective evaluation - Strategic control – operational control – control process – techniques for strategic control and operational control – Rumelt's and Tilles' criteria for evaluation of strategy.      | <b>(12 hrs)</b> |

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)**

|                               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Out comes:** Students will be able to:

|      |   |
|------|---|
| CO 1 | Explain the features and levels of strategy and distinguish between strategy and tactics. |
| CO 2 | Make the role of strategic manager.   |
| CO 3 | Familiarize with the various types of strategic analysis.                                 |
| CO 4 | Apply Mckinsy's 7's model in business.  |
| CO5  | Evaluate and control the strategies.  |

**Books for study:**

1. Strategic Management – S. Sankaran
2. Strategic Management – B Hriyappa
3. Business Environment: Policy & Strategic Management - S. Sankaran

**Books for reference:**

1. Strategic management – C.B.Gupta
2. Strategic management – C.N.Sontakki, N.Gupta, A.Gupta
3. Strategic management concept and cases – Fred R.David, Forest R.David

**Web references:**

1. <https://www.managementstudyguide.com/strategic-management.htm>
2. <http://www.servicebrandglobal.com/understanding-the-strategic-implementation-process/>
3. [http://www.jiwaji.edu/pdf/ecourse/political\\_science/MBA\\_FA\\_IV\\_SEM\\_405\\_STRATEGIC\\_EVALUATION\\_AND\\_CONTROL.pdf](http://www.jiwaji.edu/pdf/ecourse/political_science/MBA_FA_IV_SEM_405_STRATEGIC_EVALUATION_AND_CONTROL.pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|     | POs |     |     |     |     |     | PSOs |      |      |
|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| COs | Po1 | Po2 | Po3 | Po4 | Po5 | Po6 | PSo1 | PSo2 | PSo3 |
| CO1 | 1   | 2   | 2   | 3   | 2   | 1   | 3    | 2    | 1    |
| CO2 | 2   | 3   | 2   | 1   | 1   | 3   | 2    | 3    | 2    |
| CO3 | 3   | 1   | 3   | 3   | 3   | 2   | 3    | 2    | 3    |
| CO4 | 2   | 3   | 2   | 3   | 2   | 3   | 2    | 3    | 2    |
| CO5 | 3   | 2   | 3   | 2   | 3   | 2   | 1    | 1    | 3    |

**Strong - 3**

**Medium – 2**

**Low - 1**



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**SEMESTER – II**

**Core – IV - STRATEGIC COST MANAGEMENT**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO6</b>             | <b>STRATEGIC COST MANAGEMENT</b>                                   |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To analyse the aspects of strategic and quality control management |          |   |   |   |   |         |             |       |          |       |
| 2                          | To analyse and select cost control techniques                      |          |   |   |   |   |         |             |       |          |       |
| 3                          | To apply activity based costing for decision making                |          |   |   |   |   |         |             |       |          |       |
| 4                          | To utilise transfer pricing methods in cost determination          |          |   |   |   |   |         |             |       |          |       |
| 5                          | To apply cost management techniques in various sectors             |          |   |   |   |   |         |             |       |          |       |

**Course Units**

**UNIT I (18 hrs)**

**Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

**UNIT II (18 hrs)**

**Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

**UNIT III (18 hrs)**

**Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

**UNIT IV (18 hrs)**

**Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

**UNIT V (18 hrs)**

**Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% :(Theory Aspect Only)**

|                               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

### Course Outcomes

Students will be able to

|   |  |
|---|--|
| 1 | Discuss strategic cost management and QC           |
| 2 | Choose the appropriate technique for cost control  |
| 3 | Utilise activity based costing in practice         |
| 4 | Adopt transfer pricing methods                     |
| 5 | Build cost structure for Agriculture and IT sector |

### Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.

### Books for reference:

1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. JawaharLal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

### Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

### Mapping of course outcomes with POs and PSOs

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 3   | 3 | 3 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 2 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 3 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 4 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 2 | 3 |
| CO 5 | 3   | 3 | 1 | 3 | 3 | 3 | 3    | 3 | 3 |

Strong - 3

Medium – 2

Low - 1

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**SEMESTER – II      Core – V - CORPORATE ACCOUNTING**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO7</b>             | <b>CORPORATE ACCOUNTING</b>                                |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the accounting treatment for issue of shares |          |   |   |   |   |         |             |       |          |       |
| 2                          | To determine profits for fire and marine insurance         |          |   |   |   |   |         |             |       |          |       |
| 3                          | To prepare consolidated financial statements               |          |   |   |   |   |         |             |       |          |       |
| 4                          | To account for price level changes                         |          |   |   |   |   |         |             |       |          |       |
| 5                          | To adopt financial reporting standards                     |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT 1</b>   | <b>(18 hrs)</b> |
| <b>Issue of Shares and Final Accounts of Companies</b>  |                 |
| Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.   |                 |
| <b>UNIT II</b>  | <b>(18 hrs)</b> |
| <b>Insurance Company Accounts</b>   |                 |
| Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies-Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.   |                 |
| <b>Unit III</b>   | <b>(18 hrs)</b> |
| <b>Consolidated financial statements</b>  |                 |
| Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.  |                 |
| <b>UNIT IV</b>  | <b>(18 hrs)</b> |
| <b>Contemporary Accounting Methods</b>  |                 |
| Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.  |                 |
| <b>UNIT V</b>   | <b>(18 hrs)</b> |
| <b>Financial reporting</b>  |                 |
| Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements. |                 |

**Question pattern: Theory: 20%; Problems: 80%**

|  |                  |                  |                  |                  |                   |
|--|------------------|------------------|------------------|------------------|-------------------|
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.</b> |                  |                  |                  |                  |                   |
|  | <b>Unit I</b>    | <b>Unit II</b>   | <b>Unit III</b>  | <b>Unit IV</b>   | <b>Unit V</b>     |
| <b>Section A</b>   | <b>1 &amp; 2</b> | <b>3 &amp; 4</b> | <b>5 &amp; 6</b> | <b>7 &amp; 8</b> | <b>9 &amp; 10</b> |

| (Q.Nos.)                      |                       |                       |                       |                       |                       |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

### Course Outcomes

Students will be able to

|      |  |
|------|--|
| CO 1 | Prepare Financial Statements of companies as per schedule III of Companies Act, 2013   |
| CO 2 | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.                     |
| CO 3 | Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.  |
| CO 4 | Assess contemporary accounting methods   |
| CO 5 | Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility |

### Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

### Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.

### Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

### Mapping of course outcomes with POs and PSOs

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 2 | 3   | 3 | 3 | 3 | 2 | 3 | 2    | 3 | 3 |
| CO 3 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 4 | 3   | 3 | 3 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 5 | 3   | 3 | 3 | 3 | 3 | 3 | 3    | 3 | 3 |

Strong - 3

Medium – 2

Low - 1

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KUMBAKONAM**  
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**SEMESTER – II**

**Core – VI - SETTING UP OF BUSINESS ENTITIES**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO8</b>             | <b>SETTING UP OF BUSINESS ENTITIES</b>                                      |          | 6 | - | - | - | 4       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the start up landscape and its financing                      |          |   |   |   |   |         |             |       |          |       |
| 2                          | To analyse the formation and registration of Section 8 company              |          |   |   |   |   |         |             |       |          |       |
| 3                          | To outline the concept of LLP and business collaboration                    |          |   |   |   |   |         |             |       |          |       |
| 4                          | To understand the procedure for obtaining registration and license          |          |   |   |   |   |         |             |       |          |       |
| 5                          | To create awareness about the legal compliances governing business entities |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |                 |
|--|-----------------|
| <b>UNIT I</b>  | <b>(18 hrs)</b> |
| <b>Start ups in India</b>  |                 |
| Types of business organisations – Factors governing selection of an organisation – Start ups – Evolution – Definition of a Start up – Start up landscape in India – Start up India policy – Funding support and incentives – Indian states with Start up policies – Exemptions for start ups – Life cycle of a Start up – Important points for Start ups – Financing options available for Start ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Start ups in India. |                 |
| <b>UNIT II</b>   | <b>(18 hrs)</b> |
| <b>Not-for-Profit Organisations</b>  |                 |
| Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.   |                 |
| <b>UNIT III</b>  | <b>(18 hrs)</b> |
| <b>Limited Liability Partnership and Joint Venture</b>   |                 |
| Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.   |                 |
| <b>UNIT IV</b>   | <b>(18 hrs)</b> |
| <b>Registration and Licenses</b>   |                 |
| Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhaar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.  |                 |

| UNIT V (18 hrs)   |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|
| <b>Environmental Legislations in India</b>  |            |            |            |            |            |
| Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. |            |            |            |            |            |
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)</b>   |            |            |            |            |            |
|   | Unit I     | Unit II    | Unit III   | Unit IV    | Unit V     |
| Section A (Q.Nos.)  | 1 & 2      | 3 & 4      | 5 & 6      | 7 & 8      | 9 & 10     |
| Section B (Q.Nos.)  | 11 (A & B) | 12 (A & B) | 13 (A & B) | 14 (A & B) | 15 (A & B) |
| Section C (Q.Nos.)  | 16         | 17         | 18         | 19         | 20         |

**Course Outcomes**

Students will be able to:

|     |  |
|-----|--|
| CO1 | Assess the various avenues of acquiring finance to setup a business entity |
| CO2 | Recall the legal requirements for Section 8 Company                        |
| CO3 | Examine the proceedings for LLP and joint venture                          |
| CO4 | Describe the registration and licensing procedure                          |
| CO5 | Examine the compliance of regulatory framework                             |

**Books for study:**

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

**Books for reference:**

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

**Web references:**

- 1.[https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
- 2.[https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
- 3.<https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- 4.<https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- 5.[https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|            | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3          | 3        | 3        | 3        | 3        | 3        | 3           | 1        | 3        |
| <b>CO2</b> | 3          | 2        | 2        | 3        | 2        | 3        | 2           | 3        | 3        |
| <b>CO3</b> | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| <b>CO4</b> | 3          | 3        | 3        | 3        | 3        | 3        | 3           | 3        | 3        |
| <b>CO5</b> | 3          | 3        | 3        | 3        | 3        | 3        | 3           | 3        | 3        |

**Strong - 3**

**Medium – 2**

**Low – 1**

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**SEMESTER – II**

**Elective III - ADVANCED FINANCIAL MANAGEMENT- II**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO9EC</b>           | <b>ADVANCED FINANCIAL MANAGEMENT- II</b>                      |          | 4 | - | - | - | 3       | 4           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand various concepts of Cash Management.            |          |   |   |   |   |         |             |       |          |       |
| 2                          | To take decision on Project management.                       |          |   |   |   |   |         |             |       |          |       |
| 3                          | To impart knowledge on Marginal Costing                       |          |   |   |   |   |         |             |       |          |       |
| 4                          | To Learn about the Social Accounting.                         |          |   |   |   |   |         |             |       |          |       |
| 5                          | To understand the recent developments in Financial Management |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(12 hrs)</b> |
| <b>Working Capital Management</b>   |                 |
| Meaning- Definition – Concept - Types – Determinants of Working Capital Requirements – Forecasting of Working Capital Requirements – Operating Cycle Method - Cash Management - Nature of Cash –Cash Flows – Cash Budget - Lock Box System – Playing the Float – Cash Management Models.      |                 |
| <b>UNIT II</b>  | <b>(12 hrs)</b> |
| <b>PERT and CPM</b>   |                 |
| Introduction – Stages involved in project management – Project Planning – Project Report – Appraisal of projects – Implementation of the project – Network Techniques (PERT and CPM) – Process of Network Analysis – Review and Control of the project – Application of Financial Assistance. |                 |
| <b>UNIT III</b>   | <b>(12 hrs)</b> |
| <b>Marginal Costing</b>   |                 |
| Introduction – Definition – Characteristics - Assumptions - Contribution – Marginal cost Equation - Profit / Volume Ratio – Cost Volume Profit Analysis – Break Even Analysis - Break Even Point – Margin of Safety – Angle of Incidence – Marginal Applications of Marginal Costing .        |                 |
| <b>UNIT IV</b>  | <b>(12 hrs)</b> |
| <b>Social Accounting</b>  |                 |
| Social Accounting –Meaning - Concept - Objectives – Major areas of Social Accounting – Need or Benefits of Social Accounting - Social Accounting Approaches –Models of Social Accounting and reporting - Social Accounting in India.  |                 |
| <b>UNIT V</b>   | <b>(12 hrs)</b> |
| <b>Recent Developments in Financial Management</b>  |                 |
| Capital Asset Pricing Model - Capital Market Line (CML) – Security Market Line ( SML) –Asset  |                 |



pricing Implications of CAPM – Limitations of CAPM –Economic Value Added – Market Value Added – International Financial Management - Functioning of Multinational and transactional Company .

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.( Question pattern: Theory: 20%; Problems: 80%)**

|                               | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

| <b>CO</b> | <b>Course Outcomes</b>                         |
|-----------|--|
| CO 1      | Explain the project dynamics                   |
| CO 2      | Appraise the factors influencing projects      |
| CO 3      | Assess financial aspects and make projections  |
| CO 4      | Utilise techniques for planning and scheduling |
| CO 5      | Evaluate various projects                      |

**Books for study:**

1. Financial Management – I.M. Pandey.
2. Chandra Prasanna: Financial Management, Tata McGraw.
3. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
1. Brigham and Ehrhardi: Financial Management- Theory and Practice, Thompson

**Books for reference:**

- 1.Elements Of Financial Management – Dr. S.N. Maheshwari
- 2.Financial Management – Sharma And Gupta
- 3.Financial Management – Kuchal. M.C.

**Web references:**

- 1.<https://mrcet.com/downloads/MBA/digitalnotes/Financial%20Management.pdf>
- 2.<https://www.yourarticlelibrary.com/accounting/social-accounting/scope-social-accounting/social-accounting-scope-approaches-and-models/67721>
- 3.[https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_FM\\_Lecture%20Notes\\_2-converted.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FM_Lecture%20Notes_2-converted.pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|      | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|      | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| CO 1 | 2          | 2        | 1        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 2 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 3 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 4 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 5 | 3          | 3        | 1        | 3        | 3        | 2        | 3           | 3        | 2        |

**Strong - 3**

**Medium – 2**

**Low – 1**

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**SEMESTER – II**

**Elective IV - MANAGEMENT INFORMATION SYSTEM**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO10EC</b>          | <b>MANAGEMENT INFORMATION SYSTEM</b>  |          | 4 | - | - | - | 3       | 4           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To make students understand the MIS and other academic disciplines.           |          |   |   |   |   |         |             |       |          |       |
| 2                          | To acquire the knowledge of various levels of management and decision making. |          |   |   |   |   |         |             |       |          |       |
| 3                          | To expose on Production and marketing information system.                     |          |   |   |   |   |         |             |       |          |       |
| 4                          | To understand the concept of financial and human resource information system. |          |   |   |   |   |         |             |       |          |       |
| 5                          | To gain knowledge about the developments in information systems.              |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |
|---|
| <b>UNIT I</b> <span style="float: right;"><b>(12 hrs)</b></span><br><b>Conceptual Framework for MIS</b><br>Concept of MIS – Characteristics of MIS – MIS architecture – Identifying systems, interconnecting these sub systems – Need for MIS – Strategic role of MIS – limitations of MIS – Computerized MIS – MIS and other Academic Disciplines – MIS Professional: Chief Information Officer - System analyst – Database Administrator – Network specialist – Programmer – Operator.  |
| <b>UNIT II</b> <span style="float: right;"><b>(12 hrs)</b></span><br><b>Management Process and Decision Making</b><br>Management Process and Information System – Nature of Management Process – Classical, Managerial and Behavioural model of Management Process – Management Levels: Top, Middle and Lower Management – Decision making: Types of Decisions – Decision making conditions – Decision making Process – Methods of Deciding Among alternatives.   |
| <b>UNIT III</b> <span style="float: right;"><b>(12 hrs)</b></span><br><b>Production and Marketing Information System for Business</b><br>Production Information System – Model of Production Information systems – Computer applications in physical system –Computer aided manufacturing – Robotics. Marketing Information System – Model of Marketing Information system – Marketing research system – Marketing intelligence system –Managerial use of marketing Information system.   |
| <b>UNIT IV</b> <span style="float: right;"><b>(12 hrs)</b></span><br><b>Financial and Human Resource Information System for Business</b><br>Financial Information System – Model of Financial Information System – Accounting System – Financial intelligence system – Funds Management System – Control system. Human Resource Information System – Model of human resource information system – Human resource research system, Human resource acquisition system – Human resource Development system, Appraisal and compensation system, Human resource maintenance system, Industrial relations system. |

| <b>UNIT V (12 hrs)</b>   |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Developing Information Systems</b>  |                       |                       |                       |                       |                       |
| Information system growth cycle – Techniques of Information System planning – Approaches for System Development – System analysis – Activities involved in system analysis – System design – Documentation– Tools for system analysis and design – System acquisition and testing – System implementation – System maintenance –Organizational redesign – Reasons for failure in system development. |                       |                       |                       |                       |                       |
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)</b>  |                       |                       |                       |                       |                       |
|  | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A (Q.Nos.)</b>  | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b>  | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b>  | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes:** Students will be able to:

| <b>CO</b> | <b>Course Outcomes</b>  |
|-----------|---|
| CO 1      | Learn computerized information system and network specialization.                             |
| CO 2      | Understand in-depth Knowledge on Lower, middle and top level management with decision making. |
| CO 3      | Acquire the knowledge on computer aided manufacturing and marketing intelligence system.      |
| CO 4      | Verify the financial information system and Human resource research system.                   |
| CO 5      | Understand the approaches for developing information systems.                                 |

**Books for study:**

1. Management Information Systems – Aman Jindal
2. Management Information Systems - L. M. Prasad, Sultan Chand and Sons
3. Management Information Systems – A.K.Gupta

**Books for reference:**

1. Management Information Systems for Enterprise –AdamantiosKoumpls
2. Management Information Systems – R.Priyadharshini
3. Management Information Systems - Kenneth C. laudon, Jane Laudon

**Web references:**

1. <https://profio.co.id/en/6-stages-in-information-systems-development/>
2. <https://www.devry.edu/online-programs/area-of-study/technology/what-is-computer-information-systems.html>
3. <https://sprigghr.com/blog/hr-professionals/3-different-levels-of-management/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|      | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|      | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| CO 1 | 2          | 2        | 1        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 2 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 3 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 4 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 5 | 3          | 3        | 1        | 3        | 3        | 2        | 3           | 3        | 2        |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**Re-accredited with 'B++' Grade by NAAC & Affiliated to Bharathidasan University**  
**M.Com. (Financial Management)**

(Effective for those admitted from 2023-2024 onwards)

**SEMESTER – II**

**Skill Enhancement Course SEC – I - DIGITAL BANKING**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P2CO11SEC</b>         | <b>DIGITAL BANKING</b>   |          | 4 | - | - | - | 2       | 4           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the concept of digital banking.                    |          |   |   |   |   |         |             |       |          |       |
| 2                          | To identify the scope of technology and its participants in FI.  |          |   |   |   |   |         |             |       |          |       |
| 3                          | To analyse the various concepts of marketing in digital banking. |          |   |   |   |   |         |             |       |          |       |
| 4                          | To understand about the new domestic payment products.           |          |   |   |   |   |         |             |       |          |       |
| 5                          | To identify the developments in digital technology.              |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b><br><b>Digital Banking Products</b><br>Introduction to digital banking –need for digital channels –customer preferences for digital banking – Cards – Types of cards – Automated Teller Machines (ATM) – Instant Money Transfer (IMT) systems – Cash Deposit Machine (CDM) – Mobile banking – Internet or online banking – Point Of Sale (POS) terminals – Types of POS terminals – Types of transactions at POS terminals.  | <b>(12 hrs)</b> |
| <b>UNIT II</b><br><b>Branchless Banking</b><br>Digital Banking –Financial Inclusion (FI) – Meaning – Required actions to serve FI – Banking actionable in FI –Technologies for FI –Internet Kiosk – Smart card – Direct Benefit Transfer (DBT) – Unique verifiable biometric ID (UID) – Remittances – Digital banking services in FI status – Factors beyond technology (Awareness, FI infra) –Information security issues in FI – New developments.                                  | <b>(12 hrs)</b> |
| <b>UNIT III</b><br><b>Marketing of Digital Banking Products</b><br>Concept – Channels of marketing digital banking – Product planning – Structure for marketing digital banking products in banks – Sales delivery to customers – e-Galleries – Marketing for FI – Dangers of Mis-selling – Use of Analytics in marketing of digital banking products – Customer education and protection..   | <b>(12 hrs)</b> |
| <b>UNIT IV</b><br><b>Payment Systems</b><br>Global payment systems – Domestic payment systems – Cheque Truncation System (CTS) – National Financial Switch (NFS) – Real Time Gross Settlement System (RTGS) – National Electronic Funds Transfer (NEFT) –National Electronic Toll Collection (NETC) – Bharat QR – Bharat Bill Payment System (BBPS) – Forex and Securities settlements – Innovation banking and payment systems – Payments, digital banking and information security. | <b>(12 hrs)</b> |

| <b>UNIT V (12 hrs)</b>  |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>New Development in Digital Banking</b>   |                       |                       |                       |                       |                       |
| Digital technology and business – Fintech – Business ecosystem – Block Chain – Crypto currencies – Types of Crypto currency – Advantages and Disadvantages of Crypto currency – Peer financing – Cloud – Virtualisation – analytics – Artificial Intelligence (AI) – Machine learning – Internet of Things (IoT) – Societal adaptation. |                       |                       |                       |                       |                       |
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern. Theory 100% (Theory Aspect Only)</b>   |                       |                       |                       |                       |                       |
|   | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A (Q.Nos.)</b>   | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b>   | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b>   | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes**

Students will be able to:

| <b>CO</b> | <b>Course Outcomes</b>                                |
|-----------|---|
| CO 1      | Explains various types of digital banking products.   |
| CO 2      | Understands Financial Inclusion initiatives by banks. |
| CO 3      | Examines the consequences of Mis-selling.             |
| CO 4      | Understands the developments in digital banking.      |
| CO 5      | Explains the concept of Artificial Intelligence (AI). |

**Books for study:**

1. Digital Banking – Taxmann, Indian Institute of banking & finance.
2. Information technology and Digital Banking – Taxmann, Indian Institute of banking & finance.
3. Retail and digital banking principles and practice – John Henderson

**Books for reference:**

1. Financial technology and digital banking in India – Jaspal Singh
2. e-Banking the Indian experience – R.K.Uppal
3. Information technology and Digital Banking – Taxmann, Indian Institute of banking & finance.

**Web references:**

1. <https://builtin.com/artificial-intelligence>
2. [https://www.academia.edu/39644008/Mis\\_selling\\_and\\_Consequences](https://www.academia.edu/39644008/Mis_selling_and_Consequences)
3. <https://www.bankbazaar.com/personal-loan/financial-inclusion.html>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|      | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|      | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| CO 1 | 2          | 2        | 1        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 2 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 3 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 4 | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO 5 | 3          | 3        | 1        | 3        | 3        | 2        | 3           | 3        | 2        |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**SEMESTER – III**

**Core VII - INCOME TAX THEORY LAW AND PRACTICE**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3CO12</b>            | <b>INCOME TAX THEORY LAW AND PRACTICE</b>  |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| <b>1</b>                   | To acquire the knowledge on taxable salaries and retirement benefits.                      |          |   |   |   |   |         |             |       |          |       |
| <b>2</b>                   | To ingrain in depth knowledge on house property income and deductions.                     |          |   |   |   |   |         |             |       |          |       |
| <b>3</b>                   | To expose on business income and gain on profession.                                       |          |   |   |   |   |         |             |       |          |       |
| <b>4</b>                   | To understand capital gain and income chargeable under the head income from other sources. |          |   |   |   |   |         |             |       |          |       |
| <b>5</b>                   | To understand the clubbing of income & computation of tax liability.                       |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |                 |
|--|-----------------|
| <b>UNIT I</b>  | <b>(18 hrs)</b> |
| Basics of Income tax, Salaries: Chargeability – Meaning – Allowance – Perquisites – Profit in lieu of salary: Gratuity – Pension – Leave encashment, Deductions.   |                 |
| <b>UNIT II</b>   | <b>(18 hrs)</b> |
| Income from House Property - Chargeability – Annual value – Gross Annual Value (GAV) – Net Annual Value (NAV) – Unit lease – Let out house property – Self occupied house property and deductions u/s 24.  |                 |
| <b>UNIT III</b>  | <b>(18 hrs)</b> |
| Income from Business and Profession - Chargeability – Annual income Taxable under Business or Profession – Computation of Profits and Gains – Deductions expressly allowed and disallowed – expenses allowable under certain restrictions – deemed incomes.                    |                 |
| <b>UNIT IV</b>   | <b>(18 hrs)</b> |
| Capital gain- Chargeability – Capital Assets – Short Term Capital Gains (STCG) – Long Term Capital Gains (LTCG) – Transfer – Cost of acquisition – Exemptions – Deduction u/s 54 - Income from other sources: meaning – general and specified incomes chargeable – Deductions. |                 |
| <b>UNIT V</b>  | <b>(18 hrs)</b> |
| Set off and Carry forward of losses – Deductions from Gross Total Income (theory only). Clubbing of Income – Aggregation of income – Income to be considered while computing total income of individuals – Computation of total income & tax liability of individuals.         |                 |

**Question pattern: Theory 40%; Problems: 60%**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Out comes:**

Students will be able to:

|      |   |
|------|---|
| CO 1 | Analyze the taxable salaries and benefits after retirement by an assessee.  |
| CO 2 | Verify the house property income and various deductions under this head.  |
| CO 3 | Describe the business income and gain on profession.  |
| CO 4 | Acquire knowledge on capital assets and capital gain and learn the income chargeable under income from other sources. |
| CO 5 | Analyze the total income and tax liability of individuals.  |

**Books for study:**

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, SahityaBhawan Publications, Agra
3. SekarG, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.

**Books for reference:**

1. INCOME TAX LAW & PRACTICE – GAUR AND NARANG
2. INCOME TAX LAW & PRACTICE – VINOTH K. SINGANIA
3. INCOME TAX LAW & PRACTICE – T.S. REDDY

**Web references:**

1. [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
3. [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

Note: Latest edition of the books may be used

**Mapping of Course Outcomes with POs and PSOs**

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 3   | 3 | 1 | 3 | 3 | 3 | 2    | 2 | 2 |
| CO 2 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO 3 | 2   | 2 | 1 | 2 | 2 | 2 | 3    | 2 | 2 |
| CO 4 | 2   | 2 | 1 | 2 | 2 | 2 | 2    | 2 | 2 |
| CO 5 | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |

**Strong - 3**

**Medium – 2**

**Low – 1**

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**SEMESTER – III**

**Core VIII - RESEARCH METHODOLOGY**

| Course Code                | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3CO13</b>            | <b>RESEARCH METHODOLOGY</b>  |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |  |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the fundamentals of research                               |          |   |   |   |   |         |             |       |          |       |
| 2                          | To construct theoretical design and formulate hypotheses                 |          |   |   |   |   |         |             |       |          |       |
| 3                          | To evaluate the data collection techniques                               |          |   |   |   |   |         |             |       |          |       |
| 4                          | To perform parametric and non-parametric tests                           |          |   |   |   |   |         |             |       |          |       |
| 5                          | To enhance report writing skills and develop ethical conduct in research |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |                 |
|--|-----------------|
| <b>UNIT I</b>  | <b>(18 hrs)</b> |
| <b>Introduction to Research Methodology</b>  |                 |
| Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. |                 |
| <b>UNIT II</b>   | <b>(18 hrs)</b> |
| <b>Hypothesis Testing and Research Design</b>  |                 |
| Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.                                 |                 |
| <b>UNIT III</b>  | <b>(18 hrs)</b> |
| <b>Data Collection</b>   |                 |
| Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.   |                 |
| <b>UNIT IV</b>   | <b>(18 hrs)</b> |
| <b>Data Analysis</b>   |                 |
| Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square.   |                 |
| <b>UNIT V</b>  | <b>(18 hrs)</b> |
| <b>Preparation of Research Report</b>  |                 |
| Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools.  |                 |

**Question pattern: Theory: 80%; Problems: 20%**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**



|                               | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Outcomes** Students will be able to:

|      |   |
|------|---|
| CO 1 | Recall the research concepts and recognise the research problem |
| CO 2 | Formulate research hypothesis and determine the sample size     |
| CO 3 | Select appropriate method for data collection                   |
| CO 4 | Make inferences based on statistical tests                      |
| CO 5 | Draft a research report avoiding plagiarism                     |

**Books for study:**

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". SultanChand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.

**Books for reference:**

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12<sup>th</sup> Edition, Tata McGraw Hill, Noida (UP).
2. SashiK.Guptha and ParneetRangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.
3. SharmaR D and HardeepChahal, (2004) "Research Methodology In Commerce andManagement", Anmol Publications, New Delhi

**Web references:**

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|            | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 3        | 3        |
| <b>CO2</b> | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 3        | 3        |
| <b>CO3</b> | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 3        | 3        |
| <b>CO4</b> | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 3        | 3        |
| <b>CO5</b> | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 3        | 3        |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**SEMESTER – III**

**Core IX – COMPUTER APPLICATIONS IN PRACTICAL**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3CO14</b>            | <b>COMPUTER APPLICATIONS IN PRACTICAL</b>   |          | 2 | - | 4 | - | 5       | 6           | 40    | 60       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To understand the fundamentals of SPSS  |          |   |   |   |   |         |             |       |          |       |
| 2                          | To compare the values obtained in t-test and ANOVA                                      |          |   |   |   |   |         |             |       |          |       |
| 3                          | To perform regression and non-parametric tests  |          |   |   |   |   |         |             |       |          |       |
| 4                          | To create company, groups and ledgers and obtain financial statements using Tally Prime |          |   |   |   |   |         |             |       |          |       |
| 5                          | To understand inventory management and account for goods and services tax               |          |   |   |   |   |         |             |       |          |       |

**Course Units**

**UNIT I (18 hrs)**

**Introduction to SPSS**

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

**UNIT II (18 hrs)**

**Parametric Tests in SPSS**

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

**UNIT III (18 hrs)**

**Non-parametric Tests in SPSS**

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test

**UNIT IV (18 hrs)**

**Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.

**UNIT V (18 hrs)**

**Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems.

**Question Pattern: 100% Practical**

**Course Outcomes**

Students will be able to:

|             |  |
|-------------|--|
| <b>CO 1</b> | Create data file in SPSS   |
| <b>CO 2</b> | Examine Means of samples   |
| <b>CO 3</b> | Conduct non-parametric tests   |
| <b>CO 4</b> | Create a company, form groups and get automated financial statements |
| <b>CO 5</b> | Automate inventory management and GST filing                         |

**Books for study:**

1. SundaraPandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6<sup>th</sup>Edition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4<sup>th</sup>Edition, New Delhi

**Books for reference:**

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2<sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata

**Web references:**

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|             | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|-------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|             | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO 1</b> | 2          | 3        | 2        | 2        | 3        | 3        | 2           | 3        | 3        |
| <b>CO 2</b> | 3          | 3        | 2        | 2        | 3        | 3        | 2           | 3        | 3        |
| <b>CO 3</b> | 3          | 3        | 2        | 2        | 3        | 3        | 2           | 3        | 3        |
| <b>CO 4</b> | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| <b>CO 5</b> | 3          | 3        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |

**Strong - 3****Medium – 2****Low – 1**

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**SEMESTER – III**

**Core X –MANAGERIAL ECONOMICS**

| Course Code     | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|-----------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                 |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3CO15</b> | <b>MANAGERIAL ECONOMICS</b>   |          | 6 | - | - | - | 4       | 6           | 25    | 75       | 100   |
|                 | <b>Learning Objectives</b>  |          |   |   |   |   |         |             |       |          |       |
| 1               | To understand the fundamentals of SPSS  |          |   |   |   |   |         |             |       |          |       |
| 2               | To compare the values obtained in t-test and ANOVA                                      |          |   |   |   |   |         |             |       |          |       |
| 3               | To perform regression and non-parametric tests  |          |   |   |   |   |         |             |       |          |       |
| 4               | To create company, groups and ledgers and obtain financial statements using Tally Prime |          |   |   |   |   |         |             |       |          |       |
| 5               | To understand inventory management and account for goods and services tax               |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|  |
|--|
| <b>UNIT I: Nature, Scope and Concepts of Managerial Economics: (18 hrs)</b><br>Managerial Economics: Meaning and Definition - Nature and Scope of Managerial Economics – Uses of Managerial Economics - Role and Responsibilities of a Managerial economist - Fundamental concepts of Managerial Economics: Incremental principle, Opportunity cost principle, Discounting principle and Equi-marginal principle –Objectives of a firm- Managerial Decision Making: Meaning, Process and importance. |
| <b>UNIT II: Demand Forecasting (18 hrs)</b><br>Demand Forecasting: Meaning and Definition – Objectives and Process of Demand Forecasting –Importance of Demand forecasting in business decision making - short- and long-term demand forecasting – Techniques of Demand forecasting: Qualitative and Quantitative methods – Criteria of a good forecasting method.   |
| <b>UNIT III: Pricing Strategies (18 hrs)</b><br>Introduction - Objectives of pricing policy - Factors affecting on pricing policy - Methods of pricing: cost plus pricing, going rate pricing, managerial cost pricing, skimming price, Penetration pricing, transfer pricing and Product lifecycle pricing – Concept of price discrimination and its methods - international price discrimination & dumping.  |
| <b>UNIT IV: Break-Even analysis and Capital budgeting (18 hrs)</b><br>Break-even Point: Meaning and Definition, Managerial uses and limitations – Concepts of Break-even analysis: Contribution analysis, Profit Volume ratio and Margin of Safety – Capital Budgeting: Meaning and Significance, Principles and techniques – Nature of Capital budgeting and Capital budgeting decision.  |
| <b>UNIT V: Investment Appraisal (18 hrs)</b><br>Need for investment decisions – Factors affecting investment decisions – Types of investment proposals – Investment appraisal process – Investment appraisal methods: Traditional methods (Pay back method and accounting rate of return) and Discounted cash flow methods (Net present value, Internal rate of return and profitability index) - Depreciation, Tax, and Inflows - Limitations of Appraisal Techniques.                              |

**Question Pattern: 100% Theory(Theory Aspect Only)**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                       | Unit I     | Unit II    | Unit III   | Unit IV    | Unit V     |
|-----------------------|------------|------------|------------|------------|------------|
| Section A<br>(Q.Nos.) | 1 & 2      | 3 & 4      | 5 & 6      | 7 & 8      | 9 & 10     |
| Section B<br>(Q.Nos.) | 11 (A & B) | 12 (A & B) | 13 (A & B) | 14 (A & B) | 15 (A & B) |
| Section C<br>(Q.Nos.) | 16         | 17         | 18         | 19         | 20         |

**Course Outcomes**

Students will be able to:

|             |   |
|-------------|---|
| <b>CO 1</b> | To define, explain and elaborate the scope of managerial economics. |
| <b>CO 2</b> | To identify and elaborate the demand forecasting techniques.        |
| <b>CO 3</b> | To classify and discuss the pricing strategies.                     |
| <b>CO 4</b> | To summarise and illustrate the BEP and Capital Budgeting.          |
| <b>CO 5</b> | To examine and discuss the investment appraisal.                    |

**Books for study:**

1. H.L Ahuja, Managerial Economics, S. Chand, 2020.
2. DN Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi, 2022
3. Chopra O.P. Managerial economic, Tata McGrawHill Delhi.
4. YogeshMaheshwari, Managerial Economics, Prentice Hall India Learning Private Limited, 2012
5. D.M. Mithani, Managerial Economics: Theory and Applications, Himalaya Publishing House, 2016, India, ISBN: 9789352623303
6. Mehtha, P.L. Managerial Economics: Analysis, Problems and Cases, Sultan Chand Publications, New Delhi.

**Books for reference:**

1. Economics for Business by John Sloman and Mark Sutcliffe, Pearson Education India, Delhi, ISBN: 9788177589672
2. Managerial Economics: Theory and Practice by Thomas J. Webster, Elsevier Publication, 2003, ISBN: 9788181473646 TEXT:
3. Managerial Economics by Joel Dean, Prentice Hall of India, Delhi.
4. Managerial Economics, Geetika, PiyaliGhosh, Puraba Roy Choudhary; McGraw Hill Publications

**Web references:**

1. <https://www.amazon.in/Managerial-Economics-Yogesh-Maheshwari-ebook/dp/B00K7BMJQA>
2. <https://www.kobo.com/in/en/ebook/managerial-economics-5>
3. <https://plato.stanford.edu/entries/game-theory/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|             | POs |   |   |   |   |   | PSOs |   |   |
|-------------|-----|---|---|---|---|---|------|---|---|
|             | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| <b>CO 1</b> | 2   | 3 | 2 | 2 | 3 | 3 | 2    | 3 | 3 |
| <b>CO 2</b> | 3   | 3 | 2 | 2 | 3 | 3 | 2    | 3 | 3 |
| <b>CO 3</b> | 3   | 3 | 2 | 2 | 3 | 3 | 2    | 3 | 3 |
| <b>CO 4</b> | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| <b>CO 5</b> | 3   | 3 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |

Strong - 3

Medium – 2

Low – 1

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**SEMESTER – III**

**Elective V – ADVANCED STATISTICAL TECHNIQUES**

| Course Code                | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|----------------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                            |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3C O16EC</b>         | <b>ADVANCED STATISTICAL TECHNIQUES</b>                        |          | 3 | - | - | - | 3       | 3           | 25    | 75       | 100   |
| <b>Learning Objectives</b> |   |          |   |   |   |   |         |             |       |          |       |
| 1                          | To enable the students to know the Principles of probability. |          |   |   |   |   |         |             |       |          |       |
| 2                          | To acquire the knowledge on difference between proportions.   |          |   |   |   |   |         |             |       |          |       |
| 3                          | To ingrain in depth knowledge on F test and T test.           |          |   |   |   |   |         |             |       |          |       |
| 4                          | To expose the analysis of variance both one way and two way.  |          |   |   |   |   |         |             |       |          |       |
| 5                          | To understand Binomial and Poisson distribution.              |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(12 hrs)</b> |
| Probability -Trial – Sample point – Sample space Event, Mutually Exclusive – Definition of probability, and Axiomatic approach, Theorems on Probability – Addition theorem of probability – Conditional probability – Multiplication theorem – Baye's theorem ( simple problems). |                 |
| <b>UNIT II</b>  | <b>(12 hrs)</b> |
| Large sample test – Test for single proportion, difference between proportions, single mean, difference between means.(Simple problems).  |                 |
| <b>UNIT III</b>   | <b>(12 hrs)</b> |
| Small samples –Definition -Test of Significance for Small Samples –'t' test for Single mean, Difference between two means, F test for equality of variances, Chi – Square test for goodness of fit (Simple problems).   |                 |
| <b>UNIT IV</b>  | <b>(12 hrs)</b> |
| Analysis of Variance: Definition and assumptions. Cochran's theorems (statement only) ANOVA - One way and Two way classifications (with one observation per cell). (Simple problems).   |                 |
| <b>UNIT V</b>   | <b>(12 hrs)</b> |
| Binomial, Poisson and Normal Distribution- Definition, Property and Simple Problem.   |                 |

**Question Pattern: 70% Problem 30% Theory**

|  |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.</b> |                       |                       |                       |                       |                       |
|  | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A (Q.Nos.)</b>  | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b>  | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b>  | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course outcomes:**

Students will be able to:

| CO   | Course Outcomes   |
|--|---|
| CO 1   | Learn the probability theormos and its importance.                      |
| CO 2   | Understand the calculation procedure for large sample test.             |
| CO 3   | Analyze how the calculation works for small sample tests in research.   |
| CO 4   | Describe the analysis of variance both one way anova and two way anova. |
| CO 5   | AcquireknowledgeonBionomial and Poisson distribution calculations.      |
| <b>Books for study:</b>  |   |
| 1. Gupta. S.C. and Kapoor V.K., Fundamentals of Mathematical Statistics, Sultan Chand & Sons.<br>2. Gupta, S.C. & Kapoor. V.K (2014), Fundamentals of Applied Statistics, 4 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.<br>3. KantiSwarup. P.K. Gupta & Man Mohan: Operations research – Sultan Chand & Sons. |   |
| <b>Books for reference:</b>  |   |
| 1. Gupta. S.C. and Kapoor V.K., Fundamentals of Mathematical Statistics, Sultan Chand & Sons.<br>2. Gupta, S.C. & Kapoor. V.K (2014), Fundamentals of Applied Statistics, 4 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.<br>3. KantiSwarup. P.K. Gupta & Man Mohan: Operations research – Sultan Chand & Sons. |   |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|      | POs |   |   |   |   |   | PSOs |   |   |
|------|-----|---|---|---|---|---|------|---|---|
|      | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO 1 | 1   | 2 | 2 | 3 | 2 | 2 | 2    | 1 | 2 |
| CO 2 | 1   | 2 | 2 | 3 | 2 | 2 | 2    | 1 | 2 |
| CO 3 | 2   | 3 | 2 | 3 | 2 | 2 | 2    | 2 | 2 |
| CO 4 | 1   | 2 | 2 | 3 | 2 | 2 | 2    | 1 | 2 |
| CO 5 | 2   | 3 | 2 | 3 | 2 | 2 | 2    | 2 | 2 |

Strong - 3

Medium – 2

Low – 1

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**SEMESTER – III**

**Skill Enhancement SEC - 2 – HUMAN RESOURCE MANAGEMENT**

| Course Code         | Title of the Course   | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|---------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                     |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P3CO17 SEC</b> | <b>HUMAN RESOURCE MANAGEMENT</b>  |          | 3 | - | - | - | 2       | 3           | 25    | 75       | 100   |
|                     | <b>Learning Objectives</b>  |          |   |   |   |   |         |             |       |          |       |
| 1                   | To impart knowledge on the concepts and principles of HRM followed in different types of organisation . |          |   |   |   |   |         |             |       |          |       |
| 2                   | To know the characteristics of manpower planning .  |          |   |   |   |   |         |             |       |          |       |
| 3                   | To identify the sources of recruitment and selection process.   |          |   |   |   |   |         |             |       |          |       |
| 4                   | To gain knowledge of training.  |          |   |   |   |   |         |             |       |          |       |
| 5                   | To evaluate performance of an employee.   |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(18 hrs)</b> |
| <b>INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b>  |                 |
| Human Resource Management Meaning –Nature and Scope, Objectives-Functions- Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes – Organisation of HRM Department – Needs-Recent Trends in HRM Practices –personnel Audit – Human Resource Information System – need and benefits.                         |                 |
| <b>UNIT II</b>  | <b>(18 hrs)</b> |
| <b>MAN POWER PLANNING</b>   |                 |
| Man power planning –Characteristics – Need process –Job Analysis –Job Description – Job specification – Job design – Job Evaluation Methods- Merits and Demerits- Job Enrichment-Job enlargement-RE-Engineering.  |                 |
| <b>UNIT III</b>   | <b>(18 hrs)</b> |
| <b>RECRUITMENT AND SELECTION</b>  |                 |
| Introduction, Meaning and Definition, Process, Elements of Recruitment Policies, Pre-requisites. Situational Factors Affecting Recruitment: Recruitment Organisation Sources of Recruitment- Internal and External, Methods of Recruitment, Constraints and challenges of recruitment, Philosophies of recruitment, Recruitment Practices in India. |                 |
| <b>UNIT IV</b>  | <b>(18 hrs)</b> |
| <b>TRAINING</b>   |                 |
| Training –Meaning ,Need –Selection of Trainees – Methods of Training –Evaluation of Training –Management Development Programmes –Methods –Promotion –Types, Merits-Demotions; Career Planning- Transfer   |                 |
| <b>UNIT V</b>   | <b>(18 hrs)</b> |
| <b>PERFORMANCE APPRAISAL</b>  |                 |
| Performance Appraisal- Purpose –Factors Affecting Performance Appraisal-Criteria for Performance Appraisal- Performance Appraisal Techniques-Limitation of Appraisal Methods. Grievance- Meaning, Causes of Grievance- Grievance Redressal Procedure –Collective Bargaining-Meaning-levels-Methods-Pre-requisites-Benefits.                         |                 |



**Question pattern: Theory 100%(Theory Aspect Only)**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

Students will be able to:

|      |  |
|------|--|
| CO 1 | Understand the concept of HRM.                     |
| CO 2 | Identify the need for man power planning.          |
| CO 3 | Know the procedures for recruitment and selection. |
| CO 4 | Gain knowledge about various training programmes.  |
| CO 5 | Enhance performance appraisal techniques.          |

**Books for study:**

|                           |                        |
|---------------------------|------------------------|
| Personnel management      | – J.Jayasankar         |
| Human Resource Management | – S.S.Khanka           |
| Human Resource Management | – T.K.Jain&PreetiChugh |

**Books for reference:**

|                           |                             |
|---------------------------|-----------------------------|
| Human Resource Management | – ShasshiK.Gupta Rosy Joshi |
| Human Resource Management | – Taxmann                   |
| Human Resource Management | – Gary Dessler, BijuVarrkey |

**Web references:**

1. <https://www.managementstudyguide.com/manpower-planning.htm>
2. <https://www.gartner.com/en/human-resources/glossary/performance-appraisal>
3. <https://uk.indeed.com/career-advice/career-development/recruitment-challenges-for-hr-professionals>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|     | POs |   |   |   |   |   | PSOs |   |   |
|-----|-----|---|---|---|---|---|------|---|---|
|     | 1   | 2 | 3 | 4 | 5 | 6 | 1    | 2 | 3 |
| CO1 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO2 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO3 | 3   | 3 | 3 | 2 | 2 | 3 | 2    | 1 | 3 |
| CO4 | 2   | 2 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |
| CO5 | 2   | 2 | 2 | 3 | 3 | 3 | 3    | 3 | 3 |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**SEMESTER – IV**

**Core XI – ADVANCED COST AND MANAGEMENT ACCOUNTING**

| Course Code     | Title of the Course  | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|-----------------|--|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                 |  |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P4CO18</b> | <b>ADVANCED COST AND MANAGEMENT ACCOUNTING</b>   |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |
|                 | <b>Learning Objectives</b>   |          |   |   |   |   |         |             |       |          |       |
| 1               | To equip the students knowledge on elements of cost, differences between cost and other branches of accounting.                    |          |   |   |   |   |         |             |       |          |       |
| 2               | To enhance the students wisdom on the allocation of common expenses amongst production and service departments.                    |          |   |   |   |   |         |             |       |          |       |
| 3               | To prepare accounts for product going through different processes during the production and evaluate the cost under every process. |          |   |   |   |   |         |             |       |          |       |
| 4               | To assess the break-even point and usage of profit volume analysis in business concern.  |          |   |   |   |   |         |             |       |          |       |
| 5               | To learn the techniques of material, labour and overhead variance through standard costing.  |          |   |   |   |   |         |             |       |          |       |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(18 hrs)</b> |
| <b>Introduction</b>   |                 |
| Financial Accounting, Cost Accounting and Management Accounting – Meaning, nature, scope and significance – Differences between Cost Accounting and Financial Accounting – Differences between Cost Accounting and Management Accounting – Cost classification – Cost concepts and cost elements – Material – Stock levels, EOQ, wastage, scrap, spoilage and defectives – Various methods of pricing issues. |                 |
| <b>UNIT II</b>  | <b>(18 hrs)</b> |
| <b>Labour &amp; Overheads</b>   |                 |
| Labour – Methods of wage payments, methods of incentive schemes, Payroll Accounting and Labour Turnover – Overheads – Allocation and absorption of overheads – Primary and secondary overhead distribution summaries – Machine hour rate – Simple and composite machine hour rates – Methods of costing – Job, Batch and Operating costing.   |                 |
| <b>UNIT III</b>   | <b>(18 hrs)</b> |
| <b>Process Costing</b>  |                 |
| Meaning – Importance - Abnormal Loss – Abnormal Gain - Preparation of Process Accounts with abnormal loss, abnormal gain & normal loss account – Equivalent production – Contract costing - Work certified – Work Uncertified – preparation of Contract Accounts – Work-in-Progress – Balance Sheet.  |                 |
| <b>UNIT IV</b>  |                 |
| <b>Marginal costing</b>   | <b>(18 hrs)</b> |
| Marginal costing – meaning – definition – assumptions – Profit-Volume analysis – Break-even point – Margin of Safety – Decision making from alternative choices, Key factors and make or buy decisions only – Budgets and budgetary control – preparation of various functional budgets – Sales Budget, Production Budget, Material Budget, Cash Budget – Flexible Budget – Master Budget.                    |                 |

|   |                 |
|---|-----------------|
| <b>UNIT V</b>   | <b>(18 hrs)</b> |
| <b>Standard Costing</b>   |                 |
| Standard Costing – Material, Labour, Overhead and Sales variances –Reconciliation of cost and financial accounts – Contemporary issues in cost accounting – Just-in-time approach – Back flux costing – Activity Based Costing – Target costing – Life cycle costing. |                 |

**Question pattern: Theory 25% Problem 75%**

**Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.**

|                               | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Section A<br/>(Q.Nos.)</b> | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B<br/>(Q.Nos.)</b> | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C<br/>(Q.Nos.)</b> | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

Students will be able to:

|      |   |
|------|---|
| CO 1 | understand the different elements of cost and prepare cost sheet of a manufacturing unit.   |
| CO 2 | determine the bases and methods for allocating the expenses amongst departments under costing system.   |
| CO 3 | prepare accounts for normal and abnormal loss occurred in the process costing and structure the work certified and work uncertified of incomplete the contract. |
| CO 4 | assess the break-even point and understand the importance of BEP in analysing the cost of a manufacturing concern.  |
| CO 5 | Acquainted with standard costing, its techniques and workout problems in material, labour and overhead variance.  |

Books for study

1. COST AND MANAGEMENT ACCOUNTING : S.P.JAIN & K.L. NARANG.
2. ADVANCED COST AND MANAGEMENT ACCOUNTING : SAXENA & VASHIST

Books for reference:

1. COST AND MANAGEMENT ACCOUNTING : S.P.IYENGAR.
2. COST AND MANAGEMENT ACCOUNTING : T.S. REDDY & Y.S. HARI PRASAD REDDY.

Web references:

1. <https://www.managementstudyguide.com/manpower-planning.htm>
2. <https://www.gartner.com/en/human-resources/glossary/performance-appraisal>
3. <https://uk.indeed.com/career-advice/career-development/recruitment-challenges-for-hr-professionals>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|     | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|-----|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|     | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| CO1 | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 1        | 3        |
| CO2 | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 1        | 3        |
| CO3 | 3          | 3        | 3        | 2        | 2        | 3        | 2           | 1        | 3        |
| CO4 | 2          | 2        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |
| CO5 | 2          | 2        | 2        | 3        | 3        | 3        | 3           | 3        | 3        |

**Strong - 3**

**Medium – 2**

**Low - 1**

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**SEMESTER – IV**

**Core XII – HUMAN RESOURCE ANALYTICS**

| Course Code     | Title of the Course             | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|-----------------|---------------------------------|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                 |                                 |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P4CO19</b> | <b>HUMAN RESOURCE ANALYTICS</b> |          | 6 | - | - | - | 5       | 6           | 25    | 75       | 100   |

| Learning Objectives |   |
|---------------------|---|
| 1                   | To understand the concept and framework of human resource analytics                 |
| 2                   | To evaluate the process of human resource analytics and the relevant research tools |
| 3                   | To illustrate the evolution, types and design of HR metrics                         |
| 4                   | To deal with data collection and transformation                                     |
| 5                   | To adopt tools and techniques for predictive modelling                              |

**Course Units**

|  |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>UNIT I</b> (18 hrs)<br><b>Introduction to Human Resource Analytics</b><br>Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.   |                       |                       |                       |                       |                       |
| <b>UNIT II</b> (18 hrs)<br><b>Business Process and HR Analytics</b><br>Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research  |                       |                       |                       |                       |                       |
| <b>UNIT III</b> (18 hrs)<br><b>Introduction to HR Metrics</b><br>HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.  |                       |                       |                       |                       |                       |
| <b>UNIT IV</b> (18 hrs)<br><b>HR Analytics and Data</b><br>HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.   |                       |                       |                       |                       |                       |
| <b>UNIT V</b> (18 hrs)<br><b>HR Analytics and Predictive Modeling</b><br>HR Analytics and Predictive Modeling: Introduction – HR Predictive Modeling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |                       |                       |                       |                       |                       |
| <b>Question pattern Theory 100% (Theory Aspect Only)</b>   |                       |                       |                       |                       |                       |
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.</b>   |                       |                       |                       |                       |                       |
|  | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A (Q.Nos.)</b>  | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b>  | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |

|                           |           |           |           |           |           |
|---------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>Section C (Q.Nos.)</b> | <b>16</b> | <b>17</b> | <b>18</b> | <b>19</b> | <b>20</b> |
|---------------------------|-----------|-----------|-----------|-----------|-----------|

**Course Outcomes**

Students will be able to:

|             |   |
|-------------|---|
| <b>CO 1</b> | Examine the concept of human resource analytics                     |
| <b>CO 2</b> | Apply the HR tools and techniques in decision making                |
| <b>CO 3</b> | Examine the different types of HR metrics and their relative merits |
| <b>CO 4</b> | Collect and transform data leading to HR reporting                  |
| <b>CO 5</b> | Build models for predictive analysis                                |

**Books for study:**

1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1<sup>st</sup> Edition, Sage Publications India Private Limited, New Delhi

**Books for reference:**

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7<sup>th</sup> Edition, Vibrant publishers, Mumbai.

**Web references:**

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b>        |          |          |                   |          |          | <b>PSOs</b>    |          |          |
|------------|-------------------|----------|----------|-------------------|----------|----------|----------------|----------|----------|
|            | <b>1</b>          | <b>2</b> | <b>3</b> | <b>4</b>          | <b>5</b> | <b>6</b> | <b>1</b>       | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3                 | 2        | 2        | 3                 | 3        | 3        | 3              | 3        | 3        |
| <b>CO2</b> | 3                 | 3        | 2        | 3                 | 3        | 3        | 3              | 3        | 3        |
| <b>CO3</b> | 3                 | 3        | 2        | 3                 | 3        | 3        | 3              | 3        | 3        |
| <b>CO4</b> | 3                 | 3        | 2        | 3                 | 3        | 3        | 3              | 3        | 3        |
| <b>CO5</b> | 3                 | 3        | 2        | 3                 | 3        | 3        | 3              | 3        | 3        |
|            | <b>Strong - 3</b> |          |          | <b>Medium – 2</b> |          |          | <b>Low - 1</b> |          |          |

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**SEMESTER – IV**

**Elective VI – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

| Course Code       | Title of the Course                               | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|-------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                   |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P4CO20EC</b> | <b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b> |          | 6 | - | - | - | 3       | 6           | 25    | 75       | 100   |

|    | <b>Learning Objectives</b>  |
|----|---|
| 1. | To become familiar with various Investment avenues and Portfolio Construction |
| 2. | To understand the Equity Shares, Preference Shares and Bonds valuation models |
| 3. | To learn about long-term and short-term investment analysis tools.            |
| 4. | To analyse with Portfolio theories.   |
| 5. | To gain knowledge in Portfolio performance methods.                           |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b>   | <b>(12 hrs)</b> |
| <b>Investment and Portfolio Management</b>  |                 |
| Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.  |                 |
| <b>UNIT II</b>  | <b>(12 hrs)</b> |
| <b>Valuation of Securities</b>  |                 |
| Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds– Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.  |                 |
| <b>UNIT III</b>   | <b>(12 hrs)</b> |
| <b>Fundamental Analysis and Technical Analysis</b>  |                 |
| Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory. |                 |
| <b>UNIT IV</b>  | <b>(12 hrs)</b> |
| <b>Efficient Market Hypothesis</b>  |                 |
| Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).  |                 |

|   |                 |
|---|-----------------|
| <b>UNIT V</b>   | <b>(12 hrs)</b> |
| <b>Portfolio Performance Evaluation</b>   |                 |
| Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans. |                 |

**Question pattern: Theory 100% (Theory Aspect Only)**

|  |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.</b> |                       |                       |                       |                       |                       |
|  | <b>Unit I</b>         | <b>Unit II</b>        | <b>Unit III</b>       | <b>Unit IV</b>        | <b>Unit V</b>         |
| <b>Section A (Q.Nos.)</b>  | <b>1 &amp; 2</b>      | <b>3 &amp; 4</b>      | <b>5 &amp; 6</b>      | <b>7 &amp; 8</b>      | <b>9 &amp; 10</b>     |
| <b>Section B (Q.Nos.)</b>  | <b>11 (A &amp; B)</b> | <b>12 (A &amp; B)</b> | <b>13 (A &amp; B)</b> | <b>14 (A &amp; B)</b> | <b>15 (A &amp; B)</b> |
| <b>Section C (Q.Nos.)</b>  | <b>16</b>             | <b>17</b>             | <b>18</b>             | <b>19</b>             | <b>20</b>             |

**Course Out comes**

Students will be able to

|      |   |
|------|---|
| CO 1 | Examine investment options and structure a portfolio                  |
| CO 2 | Assess the value of Equity Shares, Preference Shares and Bonds        |
| CO 3 | Forecast stock performance through fundamental and technical analysis |
| CO 4 | Examine the various Portfolio Theories.                               |
| CO 5 | Evaluate the portfolio performance.                                   |

**Books for study:**

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

**Books for reference:**

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2<sup>nd</sup> Edition., Pearson Education India Pvt Ltd, Noida
4. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

**Web references:**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|            | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3          | 3        | 1        | 3        | 2        | 3        | 2           | 2        | 3        |
| <b>CO2</b> | 3          | 3        | 1        | 3        | 2        | 3        | 2           | 3        | 2        |
| <b>CO3</b> | 3          | 3        | 2        | 3        | 2        | 3        | 2           | 3        | 2        |
| <b>CO4</b> | 2          | 3        | 1        | 3        | 2        | 2        | 2           | 3        | 2        |
| <b>CO5</b> | 3          | 3        | 1        | 3        | 2        | 2        | 2           | 3        | 2        |

**Strong - 3**

**Medium – 2**

**Low – 1**

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**SEMESTER – IV**

**Skill Enhancement SEC - 3 – COMPETITIVE EXAMINATION FOR COMMERCE**

| Course Code        | Title of the Course                         | Category | L | T | P | O | Credits | Inst. Hours | Marks |          |       |
|--------------------|---|----------|---|---|---|---|---------|-------------|-------|----------|-------|
|                    |   |          |   |   |   |   |         |             | CIA   | External | Total |
| <b>23P4CO21SEC</b> | <b>COMPETITIVE EXAMINATION FOR COMMERCE</b> |          | 6 | - | - | - | 2       | 6           | 25    | 75       | 100   |

|    | Learning Objectives   |
|----|---|
| 1. | To enable a student well versed in national as well as international trends.  |
| 2. | To provide knowledge about To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.   |
| 3. | To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning. |
| 4. | To leverage the intellectual capital through research activities and creating knowledge integration platforms.  |
| 5. | Capability of the students to make decisions at personal & professional level will increase after completion of this course.  |

**Course Units**

|   |                 |
|---|-----------------|
| <b>UNIT I</b><br>Business Environment and International Business- Accounting and Auditing.                      | <b>(12 hrs)</b> |
| <b>UNIT II</b><br>Business Economics-Business Finance   | <b>(12 hrs)</b> |
| <b>UNIT III</b><br>Business Statistics and Research Methods - Business Management and Human Resource Management | <b>(12 hrs)</b> |
| <b>UNIT IV</b><br>Banking and Financial Institutions- Marketing Management                                      | <b>(12 hrs)</b> |
| <b>UNIT V</b><br>Legal Aspects of Business- Income-tax and Corporate Tax Planning                               | <b>(12 hrs)</b> |

**Theory and Problems in the Ratio of : Multiple Choice Questions**

| <b>Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.</b> |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
|  | Unit I     | Unit II    | Unit III   | Unit IV    | Unit V     |
| <b>No. of MCQ</b>  | <b>120</b> | <b>120</b> | <b>120</b> | <b>120</b> | <b>120</b> |
| <b>Pattern</b>   | <b>15</b>  | <b>15</b>  | <b>15</b>  | <b>15</b>  | <b>15</b>  |

Course Out comes: Students will be able to:

|             |   |
|-------------|---|
| <b>CO 1</b> | To Capability of the students to make decisions at personal & professional level will increase after completion of this course. |
| <b>CO 2</b> | For teaching in Colleges after qualifying requisite tests.  |



|             |  |
|-------------|--|
| <b>CO 3</b> | To leverage the intellectual capital through research activities and creating knowledge integration platforms. |
| <b>CO 4</b> | To enable the students to adorable knowledge in banking and marketing field.                                   |
| <b>CO 5</b> | To Develop the skill of recording legal aspects of business and the difference between Direct and Indirect tax |

**Books for study:**

- 1.Upkar's UGC NET/Commerce/ Dr.L.N.Koli & Madan Singh
- 2.Tureman's – UG NET Commerce / Authentic & Dependable.Bhalla V.K. (2019),
- 3.Arihant – UGC/NET Commere/Dr.Vneet Kaushik

**Books for reference:**

- 1.UGC NET/Commerce / Toppers notes
- 2.UGC NET/Commerce / Hilal ahamed
- 3.UGC NET/Commerce / Neetu Singh

**Web references:**

1. <https://www.adda247.com/teaching-jobs-exam/ugc-net-commerce-notes/>
2. <https://www.ugcnet.org.in/product/ugc-net-jrf-commerce-books-complete-set-of-10-books/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|            | <b>POs</b> |          |          |          |          |          | <b>PSOs</b> |          |          |
|------------|------------|----------|----------|----------|----------|----------|-------------|----------|----------|
|            | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>1</b>    | <b>2</b> | <b>3</b> |
| <b>CO1</b> | 3          | 3        | 1        | 3        | 2        | 3        | 2           | 2        | 3        |
| <b>CO2</b> | 3          | 3        | 1        | 3        | 2        | 3        | 2           | 3        | 2        |
| <b>CO3</b> | 3          | 3        | 2        | 3        | 2        | 3        | 2           | 3        | 2        |
| <b>CO4</b> | 2          | 3        | 1        | 3        | 2        | 2        | 2           | 3        | 2        |
| <b>CO5</b> | 3          | 3        | 1        | 3        | 2        | 2        | 2           | 3        | 2        |

**Strong - 3**

**Medium – 2**

**Low – 1**