



SRI MANAKULA VINAYAGAR
ENGINEERING COLLEGE
(AN AUTONOMOUS INSTITUTION)



SCHOOL OF ARTS AND SCIENCE

**MASTER OF COMMERCE
M.COM (GENERAL)**

**ACADEMIC
REGULATIONS 2023
(R-2023)
CURRICULUM AND SYLLABI**

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SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

SCHOOL OF ARTS AND SCIENCE

VISION AND MISSION

VISION

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

MISSION

Quality Education : To provide comprehensive academic system that amalgamates the cutting edge technologies with best practices.

Research and Innovation : To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

Employability and Entrepreneurship : To inculcate the employability and entrepreneurial skills through value and skill based training.

Ethical Values : To instil deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

DEPARTMENT OF COMMERCE

VISION AND MISSION

VISION

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

MISSION

M1: Quality Education: To provide comprehensive academic system that amalgamates the cutting edge technologies with best practices.

M2: Research and Innovation: To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

M3: Employability and Entrepreneurship: To inculcate the employability and entrepreneurial skills through value and skill based training.

M4: Ethical Values: To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society

Programme Outcomes (PO) for M.Com.

PO No.	Upon completion of M.Com. Degree programme, the graduates will be able to:
PO1	Acquire the essential knowledge on the successful prospects of business.
PO2	Understand the practical issues and challenges that the trade world encounters.
PO3	Apply concepts, principles and procedures in transacting business effectively.
PO4	Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO5	Pursue CA, CMA, ACS, CFA, and other career oriented programmes.

Programme Specific Outcomes (PSO) for M.Com.

PSO No.	Upon completion of M.Com. Degree programme, the graduates will be able to:
PSO1	Understand the concepts, principles and practices involved in undertaking business ventures.
PSO2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
PSO4	Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculations.

STRUCTURE FOR POSTGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Discipline Specific Core Courses (DSC)	64
2	Discipline Specific Elective Courses (DSE)	18
3	Inter-Disciplinary courses (IDC)	-
4	Skill Enhancement Courses (SEC)	8
5	Employability Enhancement Courses (EEC*)	-
6	Ability Enhancement Courses (AEC)	-
7	Open Electives (OE)	-
8	Online Courses (OC)	-
9	Extension Activity (EA)	-
Total		90

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No	Course Category	Credits per Semester				Total Credits
		I	II	III	IV	
1	Discipline Specific Core Courses (DSC)	15	14	17	18	64
2	Discipline Specific Elective Courses (DSE)	3	6	4	5	18
3	Inter-Disciplinary Courses (IDC)	-	-	-	-	-
4	Skill Enhancement Courses (SEC)	2	2	2	2	8
5	Employability Enhancement Courses (EEC**)	-	-	-	-	-
6	Ability Enhancement Courses(AEC)	-	-	-	-	-
7	Open Electives (OE)	-	-	-	-	-
8	Online Courses (OC)	-	-	-	-	-
9	Extension Activity (EA)	-	-	-	-	-
Total		20	22	23	25	90

* EEC will not be included for the computation of "Total of Credits" as well as "Annexure-III M.Com General (I to IV Semesters) based on Curriculum R- 2023

M.Com. Master of Commerce Curriculum

For those who are admitted in AY 2023-24

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23PCMT101	Corporate Financial Accounting and Reporting	DSC	3	1	0	4	25	75	100
2	A23PCMT102	Statistics for Business Decision	DSC	3	0	0	3	25	75	100
3	A23PCMT103	Financial Management	DSC	3	0	0	3	25	75	100
4	A23PCMT104	Organizational Behavior and Human Resource Management	DSC	3	0	0	3	25	75	100
5	A23PCMEXXX	DSE – I***	DSE	3	0	0	3	25	75	100
Practical										
6	A23PCML101	Fundamentals of Computerized Accounting	DSC	0	0	2	2	40	60	100
Skill Enhancement Course										
7	A23PCMS101	Indian Ethos and Leadership	SEC	2	0	0	2	100	0	100
							20	265	435	700

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23PCMT205	Business Taxation and Planning	DSC	3	1	0	4	25	75	100
2	A23PCMT206	Managerial Economics	DSC	3	0	0	3	25	75	100
3	A23PCMT207	Quantitative Technique Management and Business Decision	DSC	3	0	0	3	25	75	100
4	A23PCMT208	Financial markets and Derivatives	DSC	2	1	1	4	25	75	100
5	A23PCMEXXX	DSE – II***	DSE	3	0	0	3	25	75	100
Skill Enhancement Course										
6	A23PCMS202	Business Models for Startups	SEC	0	0	4	2	100	0	100
Internship										
9	A23PCMN201	Internship / Industrial Visit Report & Viva	DSE	0	0	3	3	40	60	100
							22	265	435	700

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23PCMT309	Intellectual Property Rights	DSC	3	0	0	3	25	75	100
2	A23PCMT310	Logistics and Supply Chain Management	DSC	3	0	0	3	25	75	100
3	A23PCMT311 / A23PCMT314	Accounting and Taxation (OR) Finance and Banking	DSC	3	0	0	3	25	75	100
4	A23PCMT312 / A23PCMT315	Accounting and Taxation (OR) Finance and Banking	DSC	4	0	0	4	25	75	100
5	A23PCMT313 / A23PCMT316	Accounting and Taxation (OR) Finance and Banking	DSC	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A23PCMS303	Paper Presentation in Seminar	SEC	0	0	4	2	100	0	100
Project										
8	A20PCMP301	Minor Project	DSE	0	0	12	4	40	60	100
							23	265	435	700
SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23PCMT417	Analytics in Commerce and Business	DSC	2	0	1	3	25	75	100
2	A23PCMT418	Forensic Accounting and Auditing	DSC	3	1	0	4	25	75	100
3	A23PCMT419 / A23PCMT422	Accounting and Taxation (OR) Finance and Banking	DSC	4	0	0	4	25	75	100
4	A23PCMT420 / A23PCMT423	Accounting and Taxation (OR) Finance and Banking	DSC	4	0	0	4	25	75	100
5	A23PCMT421 / A23PCMT424	Accounting and Taxation (OR) Finance and Banking	DSC	3	0	0	3	25	75	100
Skill Enhancement Course										

M. Com General

M. Com General



6	A20PCMS404D	Knowledge Management and Innovation	SEC	0	0	4	2	100	0	100
Practical										
7	A20PCML402D	Comprehensive Viva Voce	DSC	0	0	2	-	40	60	100
Project										
8	A20PCMP402D	Major Project	DSE	0	0	10	5	40	60	100
							25	305	495	800

M. Com General

M. Com General



M. Com General Syllabus for I- Semester based on R-2023 Regulation

Department	Commerce		Programme: M.Com (General)						
Semester	First		Course Category Code: DSC *End Semester Exam Type: TE						
Course Code	A23PCMT101		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	CORPORATE FINANCIAL ACCOUNTING AND REPORTING		3	1	0	4	25	75	100
Prerequisite	Accounting basis, Business knowledge , Industry trends.								
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc.								
Course Objective	CO1	To understand the conceptual framework of accounting							
	CO2	To gain more knowledge about statutory financial statements							
	CO3	To understand the Funds flow statement							
	CO4	To demonstrate the financial statement analysis							
	CO5	To Explain the corporate social reporting							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Evaluate the conceptual framework of accounting						K3	
	CO2	Analyze the Statutory financial statements						K3	
	CO3	Explain the Funds flow statement						K3	
	CO4	Gain knowledge about the financial statement analysis						K3	
	CO5	Develop the knowledge of corporate social reporting						K3	
UNIT-I	Conceptual Framework of Accounting					Periods: 12			
Accounting as an information system, Users and their information needs, concepts and conventions, Elements of financial statements: Recognition and measurement Qualitative characteristics of Financial Statements, Accounting Standards: Historical developments, Needs International Accounting Standards, accounting Standards in India: Objectives, Process of Standard setting									
UNIT-II	Statutory Financial Statements					Periods: 12			
Preparation of Company Final Accounts, Managerial Remuneration, Disposal of Company Profits, Accounting Reports , Accountants Report in Prospectus , Half yearly Financial Report of Listed Companies									
UNIT-III	Funds Flow Statement					Periods: 12			
. Meaning and importance, Elements of funds flow statement, uses, funds flow reporting, cash flow reporting, meaning and importance, Elements of cash flow statement, uses, cash flow reporting, accounting standards for cash flow statement									
UNIT-IV	Financial statement Analysis					Periods: 12			
Need , process , tools cross sectional techniques , time series analysis , Financial ratio analysis and interpretation, trends of financial ratios, predictability of insolvency on the aspects of financial ratios, financial ratios for budgeting, limitations of financial ratios									
UNIT-V	Corporate Social reporting					Periods: 12			
Social Income Statement, social Balance Sheet, value Added Statement, importance, preparation, interpretation of VA, limitations, corporate disclosures, and modern trends in published Accounts.									
Lecture Periods: 45			Tutorial Periods: 15			Practical Periods: -		Total Periods: 60	
Skill Developments Activities									

1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements.
2. Preparation of funds flow statements with imaginary figures.
3. Prepare Financial statement analysis with imaginary figures.
4. Prepare the Corporate social reports with imaginary figures

Text Books

- 1.S.Tulsian and bharat tulsian, "Financial Accounting" S.Chand and Co,New delhi 2nd edition 2016
- 2.TS Grewal ,Introduction to Accounting ,S.chand &co,New Delhi
- 3.S.P Jain & K.L.Narang , " Financial Accounting" 19th edition Mumbai

Reference Books

- 1.Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi
- 2.S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
- 3.Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi
- 4.Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
- 5.Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall

Web References

1. <https://www.ir.com/guides/fund-flow-statement>
2. <https://www.financestrategists.com/accounting/management-accounting/fund-flow-statement/>
3. <https://ncert.nic.in/textbook/pdf/leac204.pdf>
4. https://iri.hks.harvard.edu/files/iri/files/how_to_read_a_corporate_social_responsibility_report.pdf
5. <https://cleartax.in/g/terms/financial-accounting>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	2
2	2	3	2	3	3	3	3	3
3	2	2	3	3	2	3	3	2
4	2	3	3	3	3	3	3	3
5	3	3	3	2	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme: M.Com (General)						
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23PCMT102		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Statistics for Business Decision		3	0	0	3	25	75	100
Prerequisite	Mathematical Statistics, Applied statistics and Basis of probability								
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc								
Course Objective	CO1	To understand the fundamentals of probability theory							
	CO2	To gain more knowledge about sampling techniques							
	CO3	To understand the concept of Statistical Estimation and Testing and their application in business							
	CO4	To prepare the non-parametric sampling test in various business situations							
	CO5	To understand the importance and model of statistical decision theory							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Demonstrate the application of sampling techniques						K3	
	CO2	Gained knowledge about sampling theory						K3	
	CO3	Evaluate the Application of statistical estimation and testing						K3	
	CO4	Apply the non- parameters techniques in business						K3	
	CO5	Conduct statistical Decision Analysis.						K3	
UNIT-I	PROBABILITY THEORY					Periods: 9			
Meaning of Probability; Different Definitions of Probability; (Classical, Relative and Subjective); Addition and Multiplication Probability Models; Conditional Probability; Compound Probability; Independent Events; Bayes Theorem on Conditional Probability. Probability Distributions: Binomial, Poisson and Normal Distributions – their characteristics and applications									CO1
UNIT-II	SAMPLING THEORY					Periods: 9			
Basic Concepts of Sampling and Sampling Methods; Sampling and Non-Sampling Errors; Random and non-random sampling techniques; Practical methods of selecting random sample; Sample size decisions; Sampling Distributions and their characteristics; Law of Large Numbers and Central Limit Theorem									CO2
UNIT-III	STATISTICAL ESTIMATION AND TESTING					Periods: 9			
Concept of Point and Interval Estimation: Properties of Good Estimator: Methods of Estimation (Moments Method, Maximum Likelihood Method, Least Squares Method); Point and Interval Estimation of Population Mean, proportion and variance. Statistical Testing: Basic Concepts of Hypothesis Testing, Small Sample and Large Sample Parametric Tests – Z, t and F tests. ANOVA: One way and two way classification with one observation per cell.									CO3
UNIT-IV	NON PARAMETRIC TESTS					Periods: 9			
Chi-square Test, Sign Test, Wilcoxon Signed Rank Test, Wald-Wolfowitz Test and Kruskal-Wallis Test									CO4
UNIT-V	STATISTICAL DECISION THEORY					Periods: 9			
Decision Environment, Expected Profit under uncertainty and assigning probabilities, utility theory									CO5
Lecture Periods: 45			Tutorial Periods: -			Practical Periods: -		Total Periods: 45	
Skill Developments Activities									

M. Com General

M. Com General



1. Skilful analysis of data on population, purchasing power, habits of people, competition, transportation cost etc. should precede any attempt to establish a new market.
2. Analysis of the three different probability approaches with the help of examples of distinct types of experiments

Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, "Statistics – Theory & Practice", S. Chand Publishing, 8th Edition, 2018.

Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013.

Web References

1. <https://www.icai.org/post/sm-foundation-p3-may2021onwards>
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4- Revised.pdf
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.html>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	2	3	2	2
2	3	2	2	3	2	3	2	2
3	3	3	3	3	2	3	2	3
4	3	2	2	2	1	3	1	2
5	3	3	2	3	2	3	3	2

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme: M.Com General						
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23PCMT103		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Financial management		3	1	0	4	25	75	100
Prerequisite	Commercial and business awareness negotiation concepts, financial literacy numerical and communication ability								
Pedagogy	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc.								
Course Objectives	CO1	To Understand the concept and importance of financial management.							
	CO2	To Identify the cost of capital							
	CO3	To Understand the capital structure theories.							
	CO4	To identify the dividend policies							
	CO5	To Understand various dividend policies followed by organization.							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Recollect the concept and importance of financial management						K3	
	CO2	Identify the methods and techniques for calculating cost of capital						K3	
	CO3	Analyse the capital structure theories						K3	
	CO4	Examine the dividend policies						K3	
	CO5	Evaluate the various dividend policies & Working capital						K3	
UNIT-I	Financial Management:					Periods: 12			
Meaning, nature and scope of finance; financial goal - profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria – net present value. Internal rate of return, Profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.								CO1	
UNIT-II	Cost of Capital					Periods: 12			
: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.								CO2	
UNIT-III	Capital Structure Theories					Periods: 12			
Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.								CO3	
UNIT-IV	Dividend Policies					Periods: 12			
Issues in dividend decisions, Walter's model, Gordon's model, MM Hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.								CO4	
UNIT-V	Management of Working Capital					Periods: 12			
Meaning, significance and types of working capital; Calculating of operating cycle period and estimation of working capital requirements; Financing of working capital ; Sources of working capital; Factoring services; Dimensions of working capital management. Management of cash, receivables and inventory.								CO5	
Lecture Periods: 45			Tutorial Periods: 15		Practical Periods: -		Total Periods: 60		

Skill Development Activities

1. Estimation of Capital Requirement
2. Procurement and Allocation of Funds
3. Determining the Structure of Capital
4. Distributing the Surplus in all departments
5. working capital management decision in Organisation

Text Books

1. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
2. Chandra Prasanna, "Financial Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2019.
3. Khan. M.Y & Jain. P.K, "Financial Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2017

Reference Books

1. Maheshwari. S.N, "Financial Management", New Delhi, Sultan Chand & Sons, 2019
2. Sharma. R.K & Gupta. K. Shashi, "Financial Management", New Delhi, Kalyani Publishers, 9th Revised Edition
3. Khan and Jain Financial Management
4. L.M. Pandey Financial Management, 2016.
5. Dr. A. Murthy, Financial Management, Margham Publications, 1st Edition, 2013.

Web References

- https://onlinecourses.nptel.ac.in/noc21_mg06/preview
https://onlinecourses.swayam2.ac.in/cec20_mg05/preview

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	2	2	3	2	3	2	1
2	2	2	3	2	2	2	3	2
3	2	3	2	3	2	2	3	3
4	3	2	3	2	2	3	3	3
5	2	2	3	3	2	2	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme: M.Com General						
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23PCMT104		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Organizational Behavior and Human Resource Management		3	0	0	3	25	75	100
Prerequisite	Communication, Skills, Goals, Structure and Technology of organization challenges and opportunities of HRM								
Pedagogy	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc.								
Course Objectives	CO1	To understand the factors that influence individual behavior							
	CO2	To analyze the significance and process of change management in organization							
	CO3	To understand the importance of human resources planning and its process							
	CO4	To develop the human resources activities in organization							
	CO5	To understand the concept and principles of compensation management							
Course Outcomes	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	To define and explain the basic concepts of organization behaviour and motivation.							K3
	CO2	To explain the essential concepts of organizational conflicts, resolution of conflicts through negotiation, change management and organizational development.							K3
	CO3	To familiarize the various aspects of HR, to deal effectively with people resourcing and talent management and HR functions in an organization.							K3
	CO4	To understand the concepts of HRD, its role and importance in the success of organization.							K3
	CO5	To develop an Understanding towards compensation management and industrial relations.							K3
UNIT-I	INTRODUCTION TO ORGANISATIONAL BEHAVIOUR					Periods: 9			
Meaning and scope of organizational behaviour- challenges and opportunities- Foundations of Individual behaviour, Motivation- Theories (Maslow, ERG, Douglas McGregor two- factor theory), Group Dynamics , Leadership styles.									CO1
UNIT-II	ORGANISATIONAL CONFLICT AND CHANGE					Periods: 9			
Organizational conflict – causes and consequences- conflict and negotiation, organizational change, change management process , resistance to change, flexibility and crisis management – Organizational development – concept and significance.									CO2
UNIT-III	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT					Periods: 9			
HRM : Meaning, definition and functions. Job analysis, Job Design, human resource planning- recruitment and selection – source of recruitment – selection process, placement and induction.									CO3
UNIT-IV	HUMAN RESOURCE DEVELOPMENT					Periods: 9			
Introduction to Human resource development : concepts- training and development – method of training, importance of Performance Appraisal, traditional and modern methods of performance appraisal, Job evaluation- method of Job evaluation- methods of job evaluation, wage and salary administration									CO4
UNIT-V	COMPENSATION MANGEMENT, INDUSTRIAL RELATIONS AND EMERGING HUMAN RESOURCE					Periods: 9			
Compensation – Concepts and Principles, influencing factors, emerging trends in compensation – methods of payment – incentives and rewards, managing industrial relations and emerging trends and practices in human resource management.									CO5
Lecture Periods: 45			Tutorial Periods: -			Practical Periods: -			Total Periods: 45
Skill Development Activities									

M. Com General

M. Com General

Text Books

1. K.Aswhathappa, Organization Behaviour , 12th edition,Himalaya,2016
2. C.B. Mamoria & VSP Rao, Personnel management,20th Edition, Himalaya,2015.
3. Carolina Machado, J.Paulo Davim,Organizational Behavior and Human Resource management,2018.

Reference Books

1. K.Venkataratnam, Human Resource management, 1st edition, Seven hills Book Publications, 2011.
2. K.Aswhathappa, human resource &pe Management, 6th edition, Tata Mcgraw Hill, 2010.
3. Edwin B.Flippo< personnel mangement, 6th Edition, TMH.2013
4. P.Subba Rao, Management& Organizational Behaviour . 2nd Edition,2014.
5. Dr.C.D.Balaji ,Organizational Behaviour,3rd Edition, MArgham Publications,2020.

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1. [Organisational Behaviour Notes PDF | BBA, BCOM 2023 \(geektonight.com\)](#)
2. [M01 FOOT0988 06 SE C01.QXD \(pearsonhighered.com\)](#)
3. [HR Hand Book - \[PDF Document\] \(vdocument.in\)](#)

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	2	3	2	3	2	3
2	3	3	2	3	2	3	3	3
3	3	3	2	3	3	3	2	3
4	3	3	2	3	2	3	3	3
5	3	3	2	3	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme: M.Com General						
Semester	First		Course Category Code: DSE			*End Semester Exam Type: TE			
Course Code	A23PCME101		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	GLOBAL BUSINESS ENVIRONMENT		3	0	0	3	25	75	100
Prerequisite	Knowledge of international business environment , project management and business communication.								
Course Objectives	CO1	Identify the concepts of the Global Business Environment							
	CO2	Understand the principles and practices of Global Trade							
	CO3	Assess the concepts of political and legal factors that influence the Global business Environment.							
	CO4	Analyse the social and cultural environment of business.							
	CO5	Understand the foreign exchange markets, theories and Risk.							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	To Identify the concepts of International Business Environment						K3	
	CO2	To make use of the principles and practices of international trade.						K3	
	CO3	To Evaluate the concepts of Political and legal factors that influence International Business Environment						K3	
	CO4	To Appraise the Social and Cultural Environment of Business						K3	
	CO5	To Analyze the foreign exchange Markets, theories and Risk.						K3	
UNIT-I	Nature of International business and Global Environment				Periods: 9				
Global Business: Nature, importance and scope – Globalisation and factors causing globalisation- adapting to changing needs- country attractiveness- Trends in Global FDI - Trends in FDI with reference to India. Global Environment -Characteristics and Components Strategies for India going global Multinational Enterprises (MNE) - Benefits to host and home country - Demerits of MNE.								CO1	
UNIT-II	International Trade and Theories				Periods: 9				
Global Trade: Theory - Mercantilism, absolute advantage and comparative advantage -Modern Theories of Trade- Heckscher Ohlin, Michael Porters Model, Life Cycle Model. Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories –stopler –Samuelson theorem, Global Product life Cycles. Instruments of Trade Policy-Tariffs, Subsidies, Import Quotas, Voluntary Export Restraints, Administrative Policy, Anti-dumping Policy								CO2	
UNIT-III	Political and Legal Environment				Periods: 9				
Nature of International Business Environment- Political environment-Meaning, Features Political Risk-Sources of political risk-Types of political risk –Remedial Measures to be undertaken by MNC to tackle political risk- Legal environment-Systems of law-International disputes-Meaning of International disputes- Dispute settlement mechanisms and resolution implications for international manager.								CO3	
UNIT-IV	Socio Cultural Environment				Periods: 9				
Social Environment- Introduction-Need- Importance-Impact of Social Environment on International Trade- Culture-Meaning-features-elements of culture-language-religion-education aesthetics-attitudes -multiculturalism -meaning-managing multiculturalism-communicating across cultures-Indian Culture- Impact of global culture on Indian Culture-cross cultural communication-Hofstede's theory of cross-cultural communication								CO4	
UNIT-V	Foreign Exchange Markets, Theories and Risk				Periods: 9				
Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; LERMS; Factors affecting exchange rates, Exchange rate arrangement in India; Overview of FEMA; the role of the International Monetary Fund (IMF). Exchange Rate Theories: Purchasing Power Parity, Interest Rate Parity and Fisher Effect. Foreign Exchange Risk: Transaction exposure, transaction exposure and economic exposure, Management of exposures- Internal techniques and external techniques								CO5	
Lecture Periods: 45		Tutorial Periods: -		Practical Periods: -		Total Periods: 45			

M. Com General

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Skill Development Activities

M. Com General

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1. Engaged in cross-cultural training programs or workshops that focus on understanding and appreciating cultural differences in business practices, communication styles, negotiation tactics, and decision-making processes.
2. Seek internships or short-term work experiences with companies or organizations operating internationally. This exposure will provide real-world insights into global business practices and challenges.
3. Engaged in virtual team projects with colleagues from different locations to practice effective virtual collaboration.
4. Attend industry-specific workshops or seminars with an international focus to keep up-to-date with trends and best practices.

Text Books

1. Adhikary, Manab, Global Business Management, Macmillan, New Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi.
3. Hill, C.W.L., International Business, McGraw-Hill Irwin
4. Apte, International Financial Management, Tata McGraw Hill

Reference Books

1. Janet Morrison – The Global Business Environment-Palgrave Mcmillan Publishers
2. Debra Johnson, Colin Turner – International Business – Routledge Publishers
3. Aswathappa - International Business- Tata McGraw Hill
4. Justin Paul - International Business - PHI Publishers
5. John.D.Daniel -International Business - Pearson Education

Web References

1. <https://www.tppl.org.in/2020/third-sem/4935-international-business-environment.html>
2. <https://www.westminster.ac.uk/sites/default/public-files/general-documents/global-business-environment-syllabus-22.pdf>
3. <https://www.vupune.ac.in/images/hbs-online-courses/Global-Business-Syllabus.pdf>
4. <https://iimbx.iimb.ac.in/international-business-environment-and-global-strategy/>
5. <https://ecampusontario.pressbooks.pub/businessfuncdn/chapter/global/>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	3	2	3	2	3	1	2
2	3	2	2	3	2	3	2	3
3	3	3	3	3	2	3	2	3
4	2	3	2	3	1	2	1	3
5	3	3	3	3	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme: M.Com (General)						
Semester	First		Course Category Code: DSE			*End Semester Exam Type: TE			
Course Code	A23PCME102		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	ADVANCE BANKING AND INSURANCE		3	0	0	3	25	75	100
Prerequisite	Basic Banking Concept and Insurance knowledge								
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc.								
Course Objective	CO1	To understand the conceptual framework of banking							
	CO2	To gain more knowledge about loans and advances							
	CO3	To Create awareness about life insurance							
	CO4	To Acquire knowledge in health insurance and general insurance							
	CO5	To Aware about IRDA Regulation act 2002							
Course Outcome	On completion of the course, the students will be able to								
	CO1	Demonstrate their conceptual understanding the framework of banking						K3	
	CO2	Understand the different types of bank lending						K3	
	CO3	Develop the knowledge about Life insurance						K3	
	CO4	Understand the concept of health and general insurance						K3	
	CO5	Demonstrate the claims and settlement						K3	
UNIT-I	INTRODUCTION TO BANKING					Periods: 9			
Definition of banker and customer – Relationships between banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account -Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.									CO1
UNIT-II	LOANS AND ADVANCES					Periods: 9			
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker – refusal of payment cheques Duties holder id due course. Loan and advances by commercial bank lending policies of commercial bank – Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.									CO2
UNIT-III	LIFE INSURANCE					Periods: 9			
. Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance .Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India									CO3
UNIT-IV	HEALTH AND GENERAL INSURANCE					Periods: 9			
Health Insurance – Individual and group insurance products – Medi claim policies – its benefits –Cattle Insurance – Personal accident insurance .General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing –Network and customer service									CO4
UNIT-V	CLAIMS AND SETTLEMENT					Periods: 9			
Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA –Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 –Protection of policy holders interest.									CO5
Lecture Periods: 45			Tutorial Periods:			Practical Periods: -		Total Periods: 45	
Skill Developments Activities									
1. collect the all types of cheques and draft									

M. Com General

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2. Preparation of financial statements of baking companies with imaginary figures.
3. Prepare Annual statement analysis of insurance companies with imaginary figures.

Text Books

1. Mishra M.N & Mishra S.B, "Insurance Principles and Practices", New Delhi, S-Chand & Co, 2007
2. Periyasamy P, "Principles and Practices of Insurance", Mumbai, Himalaya Publications, 2011
3. K.P.M Sundaram & P.N. Varshney, "Banking law and practice", Sultan chand & sons 18th edition, 2014

Reference Books

1. Bodla B.S, Garg M.C & Singh K.P, "Insurance: Fundamentals, Environment and Procedures", New Delhi, Deep and Deep Publications, 2004.
2. Mishra Kaninika, "Fundamentals of Life Insurance", New Delhi, PHI Learning, 2010
3. Sukvinder Mishra, "Banking Law and practice", S chand publishing 1st edition 2018
4. K.P Kandasmai S.Natarajan & S.Parameshwarean, "banking law and practice", S.chand publishing 4 th edition 2019.
5. P.K Srivatsava, "banking theory and practice", Himalaya publishing house 12 the edition 2020

Web References

1. <https://chestofbooks.com/finance/Albert-S-Bolles/Practical-Banking/index.html>
2. <https://www.routledge.com/Practical-Finance-and-Banking-Guides/book-series/PFBG>
3. <https://www.abebooks.com/book-search/title/practical-banking-india/author/h-r-gupta/>
4. <https://www.icicilombard.com/>
5. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	3	2	3	2	3	1	2
2	3	2	2	3	2	3	2	3
3	3	3	3	3	2	3	2	3
4	2	3	2	3	1	2	1	3
5	3	3	3	3	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

M. Com General

M. Com General

Department	Commerce		Programme: M.Com (General)						
Semester	First		Course Category Code: DSE *End Semester Exam Type: TE						
Course Code	A23PCE103		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	ENTREPRENEURIAL DEVELOPMENT		3	0	0	3	25	75	100
Prerequisite	Basics of business ideas, plan and model								
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc.								
Course Objective	CO1	To develop the knowledge of basic concepts in the area of entrepreneurs							
	CO2	To generate innovative business ideas in the emerging industrial scenario.							
	CO3	To be familiar with the key steps in the elaboration of business idea.							
	CO4	To help students to develop personal creativity and entrepreneurial initiative							
	CO5	To acquire requisite knowledge and skills for becoming successful entrepreneurs.							
Course Outcome	<i>After completion of the course, the students will be able to</i>								
	CO1	Familiarize with the concepts of entrepreneurship.						K3	
	CO2	Analyse the business environment in order to identify business opportunities						K3	
	CO3	Understand the institutional support to entrepreneurial development.						K3	
	CO4	Understand the ethical challenges and social responsibility in a business setting.						K3	
	CO5	Demonstrate the ability to create business plan and interpret their own business plan						K3	
UNIT-I	INTRODUCTION TO ENTREPRENEURSHIP					Periods: 9			
Introduction - Entrepreneurship - concept, growth, characteristics, types - Functions of an entrepreneur - Entrepreneurship in India - Entrepreneurship in developing countries - Intrapreneurs - Women Entrepreneurs - problems and prospects - Rural Entrepreneurs - problems and prospects - Social Entrepreneurs									CO1
UNIT-II	ENTREPRENEURIAL GROWTH AND DEVELOPMENT					Periods: 9			
Factors influencing Entrepreneurship - Entrepreneurial process - development and motivation - EDP - Need, objective, relevance and role of EDP, phases of EDP - Institutions for Industrial Entrepreneurs - Small scale and Export Entrepreneurs									CO2
UNIT-III	ENVIRONMENTAL SCANNING					Periods: 9			
Creativity and Innovation in an entrepreneurial venture – Environmental Scanning: Tools – SWOT Analysis, PESTLE Analysis, Michael Porter’s Approach to Industry Analysis – Environmental Screen processing – Types of Environmental scanning – Assessment of business opportunities.									CO3
UNIT-IV	MSME AND FEASIBILITY STUDY					Periods: 9			
Concept and Definition of MSME - Scope, Role of Government in promoting SSI - Business idea generation techniques - Identification of business opportunities - Marketing, Financial, Technical, Legal feasibility - Locational feasibility									CO4
UNIT-V	INSTITUTIONAL FINANCE TO ENTREPRENEURS					Periods: 9			

M. Com General

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Central Government store purchase program - National small Industrial corporation - SIDBI, IDBI, TCO, IIFT, IFCI, ICICI, IRBI, Export Import Bank, Trade Development Authority, ECGC, MDA, EDII, IRDP, DIC, SSIB, SISI, SFC, Seed capital. Start-ups and Mudra Banks				CO5
Lecture Periods: 45	Tutorial Periods:	Practical Periods: -	Total Periods: 45	
Text Books				
<ol style="list-style-type: none"> 1. C.B.Gupta & N.P.Srinivasan, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 2013. 2. S.S. Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 1999. 3. E. Gordon & K. Natarajan, "Entrepreneurship Development", Himalaya Publishing house, 5th Edition, 2015. 				
Reference Books				
<ol style="list-style-type: none"> 1. Abhijit Chatterjee & V. Sharma, "Entrepreneurship Development", Vayu Education of India, 1st Edition, 2020. 2. Vasant Desai, "Dynamics of entrepreneurial development", Wiley Eastern limited, 2nd Edition, 2016. 3. Lall, M & Sahai. S, "Entrepreneurship", Excel Book Publishers, 2nd Edition, 2013. <p>Jayshree Suresh, "Entrepreneurial Development", Margham Publications, 5th Edition, 2019.</p>				
Web References				
<ol style="list-style-type: none"> 1. https://www.crectirupathi.com/entrepreneurialdevelopment-notes/ 2. http://simplynotes.in/entrepreneurialdevelopment 3. https://lecturenotes.in/subject/35/entrepreneurship-development-ed 4. http://msme.gov.in/allschemes 5. http://www.mbaexamnotes.com/businessidea.html 6. 				

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	3	2	3	2	3	1	2
2	3	2	2	3	2	3	2	3
3	3	3	3	3	2	3	2	3
4	2	3	2	3	1	2	1	3
5	3	3	3	3	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabu

M. Com General

M. Com General

Department	Commerce		Programme: M.Com General							
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE				
Course Code	A23PCMS101		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	Fundamentals of Computerized Accounting		0	0	2	1	100	0	100	
Prerequisite	Accounting framework and operating framework									
Course Objectives	To make the students familiar with the operations of Computerized Accounting Software									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Demonstrate their understanding of working with Accounting Software							K3	
	CO2	Prepare different kinds of reports from the Accounting Software							K3	
	CO3	Generate the Financial Statements using the Accounting Software							K3	
Exercises	<ol style="list-style-type: none"> Getting started with an Accounting Software and Creation of Company Configuring and Altering Features of Company Chart of Accounts – Understanding of different Ledger Groups Ledger Creation – Single Ledger – Multi Ledger – Display and Deletion Understanding and Creating Inventory Masters Creation of Stock Items and Godown Preparation of Stock Reports Recording Transactions – Voucher Creation (Different types of vouchers) Accounts Receivables and Accounts Payables MIS Reports Generating Financial Statements – Balance Sheet, Profit and Loss Account, and CashFlow Statement Performing Analysis of Financial Statements using Accounting Ratios 									
Lecture Periods: -			Tutorial Periods: -			Practical Periods: -30		Total Periods: 30		

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	3	2	3	2	3	1	2
2	3	2	2	3	2	3	2	3
3	3	3	3	3	2	3	2	3
4	2	3	2	3	1	2	1	3
5	3	3	3	3	2	3	3	3

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	70		-	20	10	-	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	COMMERCE			Programme : M. Com General						
Semester	I			Course Category Code:		*End Semester Exam Type:				
Course Code	A23PCMS101			Periods/Week		Credit	Maximum Marks			
Course Name	Indian Ethos and Leadership			L	T	P	C	CAM	ESE	TM
				2	0	0	2	100	0	100
Prerequisite	Basic concepts of Indian ethos									
Course Objectives	This course aims at building an understanding and perspective of <i>Indian Ethos and leadership</i> . It helps appreciating Indian way of leading different organizations.									
Course Outcomes	On completion of the course, the students will be able to									BT Mapping (Highest Level)
	CO1	Know the relevance of Indian ethos and management lessons from scriptures								K1
	CO2	Understand ethical codes and values system in the work culture								K2
	CO3	Know the approaches to leadership through Indian traditions								K3
	CO4	Understand different approaches of leadership from India								K4
	CO5	Know contemporary Indian leadership practices as followed by leaders in modern organizations								K5
UNIT-I	Indian Ethos					Periods: 6				
History & relevance of Indian traditional of understanding physical and metaphysical world ; Appreciating scriptures and thier role in shaping cognition and social interactions , Brief introduction to Indian philosophy.										CO1
UNIT-II	Perspectives on Ethics					Periods:6				
Ethos and ethics ; Morality, ethics and values ; Indian values , ethical dilemmas shaping business and socail interface – Cues from Indian narrative tradition including Panchatantra and Arthashastra.										CO2
UNIT-III	Ethos – Leadership Interface					Periods:6				
Perspectives on leadership through ancient values and indian traditions traditions ; leadership – in relevance to time, space, narative and eternity ; Moral principles for leadership based on Indian ethos ; Target (goal vis-a- vis process orientation ; ledership through storytelling										CO3
UNIT-IV	Great Indian thoughtt on leadership :					Periods:6				
Leadership lessons from sacred indian texts as well as non-text surces ; Gandhian thoughts on leadership ; Vivekananda’s thinking on leadership, personal charater of a leader. Leader as ser, leader as agent.										CO4
UNIT-V	Contemporary leadership practices from India					Periods:6				
Understanding relevance of leadership in contemporary times, role of indian leadership model and its relevance in brining world order, Apprecaiting diversity of Indian leadership model ; Cases on indian ledership practices										CO5
Lecture Periods: 30		Tutorial Periods:			Practical Periods:-			Total Periods: 30		
TextBooks										
1. Balasubramanian . S(2007). The Art of Business Leadership : Indian Experience . Response Books. Sage Unit (s) – V										
2. Cappelli , peter, habir, singh, Jitendra, -V. Singh & Michael, Useem (2010). Leadership Lessons fromIndian Harvard Business Review(March) , 1-9 unit (s) - V										

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	3	2	3	2	3	1	2
2	3	2	2	3	2	3	2	3
3	3	3	3	3	2	3	2	3
4	2	3	2	3	1	2	1	3
5	3	3	3	3	2	3	3	3

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	70		-	20	10	-	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

List of Specialization Courses

I. Accounting and Taxation

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
1	A23PCMT311	Business Reporting and Practices	DSC	3	0	0	3	25	75	100
2	A23PCMT312	Strategic Cost Management - I	DSC	4	0	0	4	25	75	100
3	A23PCMT313	Corporate Tax Planning	DSC	4	0	0	4	25	75	100
4	A23PCMT419	International Accounting	DSC	4	0	0	4	25	75	100
5	A23PCMT420	Strategic Cost Management – II	DSC	4	0	0	4	25	75	100
6	A23PCMT421	Goods and Service Tax	DSC	3	0	0	3	25	75	100

II. Finance and Banking

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
1	A23PCMT314	Financial Market and Services	DSC	3	0	0	3	25	75	100
2	A23PCMT315	Financial Planning and Investment Environment	DSC	4	0	0	4	25	75	100
3	A23PCMT316	Innovation Banking and Technology	DSC	4	0	0	4	25	75	100
4	A23PCMT422	Digital Banking	DSC	4	0	0	4	25	75	100
5	A23PCMT423	Security Analysis and Portfolio Management	DSC	4	0	0	4	25	75	100
6	A23PCMT424	Strategic Financial Management	DSC	3	0	0	3	25	75	100

Discipline Specific Elective (DSE)

Discipline Specific Elective (DSE-I) – Offered in First Semester		
Sl. No	Course Code	Course Title
1	A23PCME101	Global Business Environment
2	A23PCME102	Advance Banking and Insurance
3	A23PCME103	Entrepreneurial Development
Discipline Specific Elective (DSE-II) – Offered in Second Semester		
4	A23PCME204	AI for Business
5	A23PCME205	Personal Finance and Planning
6	A23PCME206	Consumer Affairs

Academic Curriculum and Syllabus (R-2023)

Department	Commerce		Programme: M.Com.							
Semester	II		Course Category Code: DSC			End Semester Exam Type: TE				
Course Code	A23PCMT205		Periods/Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	Business Taxation and Planning		3	1	0	4	25	75	100	
Prerequisite	Basic understanding of Indian Taxation									
Course Objective	To give basic understanding of computation of income of companies and its liabilities.									
	To focus tax planning on nature of the Business.									
	To provide knowledge in business tax planning and its financial decisions.									
	To enlight awareness on tax planning and decisions in the management.									
	To study and analyse the company's tax savings decisions and the payments.									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Demonstrates conceptual understanding of corporate taxation.							K1	
	CO2	Describe the Tax Planning with reference to nature of the business.							K2	
	CO3	Develop Tax planning and financial management decisions.							K2	
	CO4	Understands the Tax planning and its managerial decisions.							K3	
	CO5	Gain knowledge on trending current tax payments.							K3	
UNIT-I	Corporate Income Tax					Periods: 10				
Head - wise computation of income of companies, set-off and carry forward of losses, deductions from gross total income, Computation of Taxable Income of Companies and Computation of Corporate Tax Liability of companies.									CO1	
UNIT-II	Tax Planning					Periods: 12				
Meaning, objectives, and scope, tax avoidance, tax evasion, and tax management. Promotion of company and tax planning, tax planning with reference to setting up of new business, location of new business, nature of new business, form of organization, newly established undertakings in FTZS, and 100% EOUS. Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.									CO2	
UNIT-III	Tax planning and Financial Management Decisions					Periods: 12				
Tax planning with reference to corporate capital structure decision, investment and dividend decisions - Tax Considerations and Tax Planning, issue of bonus shares, case studies.									CO3	
UNIT-IV	Tax Planning and Managerial Decisions					Periods: 12				
Purchase of Assets out of own funds or borrowed funds, Purchase or lease, purchase by instalments or hire, sale of assets used for scientific research, make or buy decisions, Repairs, Replace, Renewal or Renovation, case studies..									CO4	
UNIT-V	Tax Payments					Periods: 14				
E-TDS/TCS, advance payment of tax, e-filing of tax returns and assessments, Appeals to High Court/Supreme Court and Settlement Commission.									CO5	
Lecture Periods: 60		Tutorial Periods:			Practical Periods:-			Total Periods: 60		
TextBooks										
1. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.										
2. Vinod, K. Singhania, Direct Taxes - Law and Practices, Taxman.										
3. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.										
4. Narang and Gaur, Income Tax, Himalaya Publishing House.										
. Prasad, B, Direct Taxes -Law and Practices, Wishwa Prakashana										

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Academic Curriculum and Syllabus (R-2023)

Reference Books

1. T. N. Manoharan, Students Handbook on Income Tax Law, Snow White Publications
2. Harshad. C. Chowdhry, Central Excise and Customs, Ashoda Publications
3. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill
4. Income tax Act 1961 as amended till date.

Web References

1. www.incometaxindia.gov.in
2. https://onlinecourses.swayam2.ac.in/cec20_hs21/preview
3. <https://incometaxmanagement.com/Pages/Tax-Management-Managerial-Financial-Decisions/Tax-Management-Managerial-Financial-Decisions-CONTENTS.html>
4. <https://testbook.com/ugc-net-commerce/corporate-tax-planning>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Department	COMMERCE	Programme : M.COM						
Semester	II	Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23PCMT206	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM



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Academic Curriculum and Syllabus (R-2023)

Course Name	MANAGERIAL ECONOMICS	3	0	0	3	25	75	100
Prerequisite	Basic knowledge of Business Economics							
Course Objectives	To understand the concept of basic principles in economics and micro economics.							
	To be familiar with utility analysis							
	To understand the demand and supply analysis.							
	To create knowledge on production and cost analysis.							
	To demonstrate pricing strategies of the competitive market.							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Enhance the knowledge on economics and micro economics.						K1
	CO2	Know the demand and supply of goods for the individual and market.						K2
	CO3	Analyze the consumer level of satisfaction.						K3
	CO4	Familiarize with the production and cost of the business firms.						K4
	CO5	Understand the concepts of market structure and pricing in different markets.						K5
UNIT-I	INTRODUCTION TO MANAGERIAL ECONOMICS				Periods: 9			
	Introduction - Definition – Nature and scope of Managerial Economics – Uses of Managerial economics in Business – Importance –Objectives of Business firm - Role of Managerial economists in Business.- Social Responsibility of Business firms							CO1
UNIT-II	DEMAND AND SUPPLY ANALYSIS				Periods: 9			
	Demand – Demand function – Factors determining demand – Law of Demand – Exceptional Demand – Types of Demand – Demand Distinctions – Elasticity of Demand – Types – Measurement – Importance – Demand forecasting – Supply – Law of Supply – Elasticity of Supply.							CO2
UNIT-III	PRODUCTION AND COST ANALYSIS				Periods: 9			
	Production – Production function – Factors of Production – Types of Production function –Laws of Production – Laws of Variable Proportions – Isoquants – Producer Equilibrium- Law of Returns to Scale- Cost – Types of Costs – Different Types of Costs – Short Run and Long Run cost – Cost and Output relationship in the Short run and Long run.							CO3
UNIT-IV	MARKET STRUCTURE AND PRICING				Periods: 9			
	Meaning of Market – Classification of Market – Perfect Competition – Features of Perfect competition – Imperfect Competition – Monopoly – Monopolistic – Duopoly – Oligopoly – Features of Imperfect competitive markets – Price Discrimination – Price and Output determination in different competitive market. Pricing – Objectives- Importance- Methods of Pricing.							CO4
UNIT-V	PUBLIC FINANCIAL POLICY				Periods: 9			
	Public Finance- Branches- Principle of maximum social advantages – Sources of Public Revenue- Canons of Taxation – Direct Tax and Indirect Tax- Impact of Direct and Indirect Taxation – Recent policy changes in Direct and Indirect Tax – Public expenditure – causes – effects – public debt.							CO5
Lecture Periods: 45	Tutorial Periods:		Practical Periods:-		Total Periods: 45			
TextBooks								
1. H.L.Ahuja, "Principles of Micro Economics", S.Chand , 22 nd Edition, 2019								
2. Dr.S.Sankaran, "Business Economics" , Margham Publications, 5th Edition, 2012.								
3. Paul R. Krugman, "Macro Economics", Worth Publishers,5th Edition,2018.								
ReferenceBooks								
1. K.C.Sankaranarayanan,"Managerial Economics"CSB Publishers and Distributors Pvt.Ltd.,1st Edition,2015.								
2. Robert Pindyck and Daniel Rubinfeld,"Micro Economics", Pearson, 8th Edition, 2017.								

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Academic Curriculum and Syllabus (R-2023)

3. H.L.Ahuja, "Modern Macro Economics", S.Chand,19th Edition,2017.
4. K.Rajagoplachari, "Business Economics", Atlantic Publisher, 1st Edition, 2022.
5. C.M.Chaudhary, "Business Economics", RBSA Publishers, 1st Edition, 2000.

Web References

1. <https://tktopenightcollege.in>
2. <https://mu.ac.in>
3. <http://www.icsi.edu>
4. <https://www.ddegjust.ac.in>
5. <https://www.mim.ac.mw>

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabus (R-2023)

Department	COMMERCE		Programme: M. Com.							
Semester	II		Course Category Code: DSC; *End Semester Exam Type: TE							
Course Code	A23PCMT207		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	Quantitative Techniques Management and Business Decision.		3	0	0	3	25	75	100	
Prerequisite	Basic Mathematics Knowledge									
Course Objectives	To Learn LPP using different techniques.									
	To understand optimal solution in transportation and Assignment problems									
	To gain knowledge in EOQ.									
	To impart knowledge in concepts and tools of replacement decisions.									
	To gain knowledge in PERT and CPM.									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Define and describe the concepts of operations research and decision making.							K3	
	CO2	Solve transportation problems regarding determination of supply to various destinations.							K3	
	CO3	Assign work to suitable person, machine or process							K3	
	CO4	Analyze different models and techniques available to solve inventory problems.							K3	
	CO5	Formulate optimum replacement policy and suitable quantitative techniques to solve business problems.							K2	
UNIT-I	INTRODUCTION TO OPERATION RESEARCH AND LPP					Periods: 12				
Operation Research - Origin and Development - Role in decision making – Characteristics - Phases - General approaches. Linear Programming Problem - Applications and limitations – Formulation of LPP - Graphical and ordinary Simplex Method.									CO1	
UNIT-II	TRANSPORTATION AND ASSIGNMENT PROBLEMS					Periods: 12				
Transportation and Assignment models - Transportation Problems – Balanced and Unbalanced Transportation Problems - Methods for Initial Basic Feasible solution – Degenerate or non-degenerate solution - Moving towards Optimal solutions – MODI method. Assignment Problems – Hungarian Algorithm (Exclude maximization problem).									CO2	
UNIT-III	INVENTORY MANAGEMENT.					Periods: 12				
Inventory Management - Types of Inventory - Need for Inventory Control. Economic Order Quantity: Purchasing model with no shortages – Manufacturing model with no shortages - Purchasing model with shortages – Manufacturing model with shortages.									CO3	
UNIT-IV	REPLACEMENT DECISIONS					Periods: 12				
Replacement – meaning – Reasons for Replacement – types of replacement. Replacement Decision - Replacement Policy with or without change in money value. Replacement of items that fail completely (Individual and Group replacement).									CO4	
UNIT-V	TOOLS FOR DECISION ANALYSIS					Periods: 12				
Decision Analysis – Different tools for Decision Analysis – Advantages and limitations Decision analysis - The EMV Criterion - EOL and EVPL Decision Tree Analysis - PERT/CPM (Without crash) - Construction of network diagram - Simple CPM Calculation.									CO5	
Lecture Periods: 45		Tutorial Periods: 15			Practical Periods: -		Total Periods: 60			
Text Books										
1. Gupta PK & Man Mohan, Problems in Operations Research, Sultan Chand & Sons, New Delhi, 2018.										
2. Kapoor V.K, Operations Research, Sultan Chand & Sons, New Delhi, 2019.										
3. Kalavathy. S, Operations Research, Vikas Publishing House Pvt Ltd, New Delhi, 2019										
Reference Books										
1. V.Sundaresan, K.S.Ganapathy Subramanian & K.Ganesan, Resource Management Techniques, AR Publications, Chennai, 2015.										
2. V.Sundaresan, K.S.Ganapathy Subramanian & K.Ganesan, Applied Operations Research for Management, A.R.S. Publications, Arapakkam, Tamilnadu, 2006.										
3. Ravindran A., Phillips D.T. and Solberg J.J., Operations research, John wiley & Sons.										
Web References										

1. <https://www.tv5monde.com>
2. <https://www.rfi.fr>
3. <https://www.lemonde.fr>
4. <https://www.frenchpodcasts.com>
5. <https://www.coursera.org>

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	2	3	3	2
2	3	3	3	2	2	3	3	2
3	3	3	3	2	2	3	2	3
4	3	3	2	2	2	3	3	2
5	3	2	3	2	2	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabus (R-2023)

Department	COMMERCE		Programme : M.COM						
Semester	II		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23PCMT208		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Financial markets and Derivatives		2	1	1	4	25	75	100
Prerequisite	Basic Financial Market Concepts								
Course Objectives	To Understand the concept and importance of financial system								
	To learn the overview of Capital Market								
	To Understand the money market.								
	To identify the concept of derivatives								
	To Understand the Future contract and options								
Course Outcomes	Understand the role and importance of the Indian financial market.							K3	
	Learn the Concepts relevant to Indian Capital market							K2	
	Describe the instruments, participants and operation of the money market							K3	
	Describe various types of derivatives							K3	
	Demonstrate knowledge of all aspects of Future contract and options available in derivatives markets							K3	
UNIT-I	An Overview of Financial System					Periods: 12			
Structure of Indian financial system, the nature and role of financial system, Relationship between financial system and economic development, Constituents of Financial System – Primary and Secondary, Development of Financial Markets in India, Components of financial system.									CO1
UNIT-II	Money market					Periods: 12			
Meaning, Features, Structure of money market, Regulatory framework,- RBI/FIMMDA/FEDAI, advantages and disadvantages of Money market, Characteristics and Features of developed money market, Recent development in money markets-DFHI, STCI. Money Market Instruments-T Bills, Money at short and call notice, Commercial bills, Promissory notes, Certificate of deposits Commercial-papers , Banker’s Acceptance CBLO, IBPC, MMMF and LAF.									CO2
UNIT-III	Introduction to Capital Market					Periods: 12			
Structure and Growth of the Indian Capital Market, Indian Capital Market Forms - Industrial Securities , New Issue markets and Old Issue markets- Introduction, Features, Types and Government Securities (Gilt-edged market)- Introduction, Features, and Types. Ownership Securities – Equity Shares, Preference Shares, No-par stock- (Introduction, Features and Types). Creditorship Securities – Debentures –Introduction, Features, and Types.									CO3
UNIT-IV	Basics of Derivatives					Periods: 12			
Introduction to derivative -History and evolution of derivatives market- Factors influencing the growth of derivatives market-History of Indian derivatives Market and available derivative products in India- Market participants and their roles in the derivatives markets- OTC and Exchange Traded Market- Significance and economic purpose of derivatives- Risks associated with financial derivatives.									CO4
UNIT-V	Futures and Options					Periods: 12			

Futures: Introduction – Futures terminology – Key features of futures contracts – Futures vs. Forwards – Pay off for futures – Equity futures in India – Index futures – Stock futures – Futures trading strategies – Hedging – Speculation – Arbitrage – Spread trading. Options: Introduction – Options terminology – Types – Options pay off – Equity options contracts in India – Index options – Stock options – Options trading strategies – Hedging – Speculation – Arbitrage – Straddle – Strangles – Strips and straps – Spread trading.

CO5

Lecture Periods: 60

Tutorial Periods:

Practical Periods:-

Total Periods: 60

TextBooks

- 1) Financial Markets, Institutions and Financial Services by Clifford Gomez, PHI Learning Private Ltd, New Delhi
- 2) Financial Management- Recent Trends in Practical Application by Chandra Hariharan Iyer, International Book House Pvt Ltd, Mumbai
- 3) Banking and Financial Markets in India by Niti Bhasin, New Century Publications
- 4) Capital and Money Markets by Dr M.S. Khan and Amit Kumar Goel, Himalaya Publishers
- 5) Capital markets in India by Rajesh Chakrabarti and Sankar De, Response Books from Sage Publishers

Reference Books

1. Gupta S.L., FINANCIAL DERIVATIVES THEORY, CONCEPTS AND PROBLEMS PHI, Delhi, Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007
2. Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, Delhi.
3. Stulz M. Rene, RISK MANAGEMENT & DERIVATIVES, Cengage Learning, New Delhi.

Website Reference

1. <https://www.investopedia.com/terms/f/financial-market.asp>
2. https://www.icai.org/post.html?post_id=17598
3. <https://www.nseindia.com/learn/process-to-register-ncfm-study-material>
4. <https://www.bseindia.com/downloads/training/file/bcde.pdf>
5. <https://www.imf.org/external/bopage/pdf/98-1-20.pdf>

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

*Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

5/4

Department	COMMERCE		Programme : M. Com						
Semester	II		Course Category Code: DSE		*End Semester Exam Type: TE				
Course Code	A23PCME204		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Artificial Intelligence for Business		3	0	0	3	25	75	100
Prerequisite	Basis business knowledge and computer application								
Course Objectives	To understand the need of Machine Learning & Statistics for solving various problems								
	To understand the basic concepts of Supervised and Unsupervised learning.								
	To apply regression analysis on the data available.								
	To design appropriate machine learning and apply on real world problems								
	To optimize different Machine Learning & Deep Learning Techniques								
Course Outcomes	At the end of course, the student will be able to:							BT Mapping (Highest Level)	
	CO1	Understand the need of Machine Learning & Statistics for solving various problems.						K2	
	CO2	Understand the basic concepts of Supervised and Unsupervised learning						K3	
	CO3	Apply regression analysis on the data available.						K3	
	CO4	Describe appropriate machine learning and apply on real world problems						K3	
	CO5	Optimize different Machine Learning & Deep Learning Techniques						K3	
UNIT-I	ARTIFICIAL INTELLIGENCE FOR BUSINESS PLANNING						Periods: 9 Hrs		
Introduction and Data sources for AI, Knowledge acquisition, Knowledge representation, History of ML, Framework for building ML Systems-KDD process mode, Introduction of Machine Learning Approaches – (Artificial Neural Network, Clustering, Reinforcement Learning, Decision Tree Learning, Bayesian networks, Support Vector Machine, Genetic Algorithm), Issues in Machine Learning, Data Science Vs Machine Learning.									CO1
UNIT-II	SUPERVISED LEARNING AND APPLICATIONS						Periods: 9 Hrs		
Supervised Learning: Introduction to classification, Linear Regression, Multivariate regression, Non-Linear Regression, K-Nearest Neighbor, Decision Trees, Logistic Regression, Support Vector Machines, Model Evaluation, Applications of supervised learning in multiple domains Application of supervised learning in solving business problems such as pricing, customer relationship management, sales and marketing.									CO2
UNIT-III	UNSUPERVISED LEARNING ALGORITHMS						Periods: 9 Hrs		
Unsupervised Learning: Clustering, Hierarchical clustering, Partitioning Clustering- K-mean clustering, Density Based Methods DBSCAN, OPTICS, Applications of unsupervised learning in multiple domains, Association rules: Introduction, Large Item sets, Apriori Algorithms and applications.									CO3
UNIT-IV	ARTIFICIAL NEURAL NETWORKS & DEEP LEARNING						Periods: 9 Hrs		
Perceptron model, Multilayer perceptron, Gradient descent and the Delta rule, Multilayer networks, Backpropagation Algorithm, Deep Learning - Introduction, concept of convolutional neural network, Types of layers – (Convolutional Layers, Activation function, pooling, fully connected), Concept of									CO4

Convolution (1D and 2D) layers, Training of network, Recent Applications				
UNIT-V	REINFORCEMENT LEARNING		Periods: 9 Hrs	
Introduction to Reinforcement Learning , Learning Task, Example of Reinforcement Learning in Practice, Learning Models for Reinforcement – (Markov Decision process , Q Learning - Q Learning function, Q Learning Algorithm), Application of Reinforcement Learning, Introduction to Deep Q Learning.				CO5
Lecture Periods: 45		Tutorial Periods: -	Practical Periods: -	Total Periods: 45
Text Books				
<ol style="list-style-type: none"> 1. Artificial Intelligence for Business Leaders: Ajit Kr. Jha 2. Machine Learning in Business: John C. Hull 3. An Introduction to Statistical Learning with Applications in R : James, G., Witten, D., Hastie,T., Tibshirani 				
Reference Books				
<ol style="list-style-type: none"> 1. AI and ML for business : Dr. Anand Vyas, Mrs Jyoti Vyas 2023 2. Hands-On Machine Learning with Scikit-Learn, Keras, and TensorFlow, 2nd Edition, by Aurélien Géron (O'Reilly). 2019. 3. Artificial Intelligence Business Applications: How to Learn Applied Artificial Intelligence and Use Data Science for Business. Includes Data Analytics, Machine Learning for Business and Python : William J Ford. 				
Website Reference				
<ol style="list-style-type: none"> 1. https://www.investopedia.com/how-to-use-ai-in-business-planning-8610190#:~:text=AI%20can%20significantly%20improve%20the,forecasting%20by%20offering%20predictive%20capabilities. 2. https://cloud.google.com/discover/what-is-unsupervised-learning#:~:text=Unsupervised%20learning%20algorithms%20are%20better,a%20large%20dataset%20about%20weather. 3. https://www.ibm.com/in-en 				

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High
Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabus (R-2023)

Department	COMMERCE		Programme: M.Com.					
Semester	II		Course Category Code: SEC			End Semester Exam Type: -		
Course Code	A23PCMS202		Periods / Week			Credit	Maximum Marks	
			L	T	P	C	CAM	ES E
Course Name	BUSINESS MODELS FOR STARTUPS		0	0	4	2	100	0 100
Prerequisite	Basic understanding of business concept.							
Course Objectives	To gather and structure information into a business plan							
	To develop product ideas and commercialization plans							
	To present business, product, financial, and operational plans							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Understand the key components of the Business Model Canvas						K3
	CO2	Collect market-driven (primary and secondary) data to be used for a Business Model Canvas						K3
	CO3	Develop a Business Model Canvas						K3
Content								
<p>A. Purpose and use of the Business Model Canvas</p> <ol style="list-style-type: none"> i. Necessity of planning ii. Determine viability iii. Uses of Business Model Canvas <ol style="list-style-type: none"> 1. Financing Sources 2. Entrepreneurial Roadmap <p>B. Developing a useful Business Model Canvas</p> <ol style="list-style-type: none"> a. Elements of the Business Model Canvas: <ol style="list-style-type: none"> i. Value Proposition ii. Customer Segments iii. Customer Relationships iv. Channels v. Revenue Streams vi. Key Partners vii. Key Activities viii. Key Resources ix. Cost Structure <p>C. Translating a Business Model Canvas into a powerful presentation</p> <ol style="list-style-type: none"> i. What investors want to know 								
Lecture Periods: -			Tutorial Periods: -			Practical Periods: 60		Total Periods: 60
Reference Books								

1. Duarte, Nancy. Resonate: Present Visual Stories that Transform Audiences. 1st edition. John Wiley and Sons. 2010.
2. Dr. S.S. Khanka, Dr. C.B. Gupta, Entrepreneurship and Small business, 8th edition, publisher: Sultan Chand & Sons, 2022.
3. Peter Thiel, Zero to One: Notes on Startups, Publisher, Crown Business, 1st edition, 2022
4. Oswaldo Lorenzo, Peter Kawalek and Leigh Wharton, Entrepreneurship innovation and technology, 1st edition, Publisher: Routledge, 2018

Web References

- 1 https://onlinecourses.nptel.ac.in/noc21_mg70/preview
- 2 https://onlinecourses.nptel.ac.in/noc20_ge08/preview
- 3 <https://msme.gov.in/>
- 4 <https://www.startupindia.gov.in/>
- 5 <https://uigstudio.com/insights/what-is-a-business-model-canvas>

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO 3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3
3	3	2	3	3	2	3	3	3
4	2	3	2	3	2	2	3	2
5	3	2	3	2	3	3	3	3

Correlation Level: 1: Low, 2: Moderate, 3: High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)				Total Marks
	Review 1	Review 2	Review 3	Attendance	
Marks	20	30	40	10	100

A23PCMN201

**Internship/Industrial Visit
Report & viva**

**L T P C
0 0 3 3**

Course Objectives:

- Acquire hands-on experience in applying theoretical knowledge gained during academic studies to real-world business scenarios.
- Understand the role of commerce in different industries and its impact on organizational success.
- Develop organizational skills and multitasking abilities necessary for handling multiple projects simultaneously.

Internship/In-plant Training Syllabus

- Day 1-2: Orientation and Introduction to Host Organization
- Day 3-4: Departmental Rotations/Project Assignments
- Day 5-6: Project Work and Skill Development
- Day 7-8: Industry Exposure and Networking
- Day 9-10: Final Project Completion
- Day 11-12: Presentation