



STELLA MARIS COLLEGE
(AUTONOMOUS), CHENNAI - INDIA

**M.Com. Degree
COMMERCE
(CHOICE BASED CREDIT SYSTEM)**

**OUTCOME BASED EDUCATION (OBE)
LEARNING OUTCOME BASED CURRICULUM
FRAMEWORK (LOCF)**

SYLLABUS
(Effective from the academic year 2023 – 2024)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

VISION STATEMENT

The vision of the College is to build a vibrant and inclusive learning community in a culture of excellence sustained by a sound value system that promotes responsible citizenship and effects social change.

MISSION STATEMENT

The mission of the College is to empower young women to face the challenges of life with courage and commitment, to be builders of a humane and just society, and to promote a learning community in which all, especially those from less privileged backgrounds, feel part of the collaborative high quality educational process which is value based and leads to holistic growth.

EDUCATIONAL OBJECTIVES OF THE INSTITUTION

- To offer a globally relevant curriculum and promote academic excellence, equipping graduates with a comprehensive understanding of their domain of study, leading to research and innovation
- To promote professional skill development and entrepreneurship, empowering graduates to achieve professional excellence, employability, entrepreneurship and leadership qualities
- To provide a vibrant and inclusive teaching-learning environment where graduates are imbued with a strong desire for academic growth and become lifelong learners
- To contribute towards nation building by fostering in graduates a respect for values, ethics and diversity
- To be environmentally conscious and sustainable, inspiring graduates to fulfil their social and civic responsibilities

POSTGRADUATE PROGRAMME OUTCOMES (POS)

On successful completion of the Programme, postgraduates will

| | |
|-------------|---|
| PO 1 | acquire in-depth and advanced knowledge in their chosen field of study, encompassing relevant theories, concepts, methodologies, and research findings. |
| PO 2 | demonstrate competency in research and writing, with intellectual independence for critical enquiry/scientific reasoning, problem solving and innovative thinking. |
| PO 3 | synthesise their domain knowledge with that of other relevant disciplines, to meet the challenges of higher studies/academia/work, in local and global contexts. |
| PO 4 | display proficiency in communication and academic writing for coherent, contextual and independent exposition of knowledge and ideas. |
| PO 5 | demonstrate enhanced professional and entrepreneurial skills, and the ability for life-long learning. |
| PO 6 | use relevant digital/technological skills, and display leadership traits and creativity to contribute individually or collaboratively in local, national and global contexts. |
| PO 7 | engage sensitively with a range of socio-cultural and ethical issues, and use their disciplinary knowledge in contributing to environmental causes and sustainable development. |
| PO 8 | display self-awareness, attitudes of inclusivity, and effectively engage in a multicultural society with respect for democracy, peace and diversity. |

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

PROGRAMME DESCRIPTION

The two years Masters in Commerce is intended to develop teaching and research skills among students to create academic expertise to meet the contemporary needs of society. The programme imparts professional education and training in various aspects of business and its environment. It provides the students with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level. The programme equips the students with necessary conceptual, business and analytical skills required for handling the business operations. The programme enables students to gain a comprehensive understanding of business practices through practical internships, real-time research projects and participation in seminars and case-study discussions.

VISION OF THE DEPARTMENT

In consistent with the vision of the College, we are in pursuit of excellence in Commerce , by providing a vibrant and innovative Centre of Learning for the students to realize their potential and facilitate them to become business leaders and entrepreneurs with essential virtues of 'Truth and Charity' thereby upholding the motto of the College.

MISSION OF THE DEPARTMENT

Our mission is to excel as a transformational leader in Commerce, by equipping the students with sound theoretical knowledge and application skills to surge ahead in their career, adequately moulding them to meet the challenges of the emerging "Knowledge Society" besides inculcating humane values in them for the well-being of the society

PROGRAMME SPECIFIC LEARNING (PSOs)

On successful completion of the M.Com. Commerce Programme, the students will be able to

| | |
|--------------|--|
| PSO 1 | identify the need for a balance between financial and non-financial information in decision making and control |
| PSO 2 | enhance the ability to analyse issues involved in managing business globally |
| PSO 3 | apply the analytical tools and techniques for research in varied functional areas of business |
| PSO 4 | understand the role of government policies and their interventions towards corporate social responsibility of a business concern by applying the recent trends in Commerce |
| PSO 5 | evaluate ethical and environmental issues affecting global business |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
DISTRIBUTION OF CREDITS AND HOURS
Master of Commerce 2023-2024

| Courses | Semester 1 | | Semester 2 | | Semester 3 | | Semester 4 | | Total Credits | Total Hours |
|--------------|------------|----|------------|----|------------|----|------------|----|---------------|-------------|
| | C | H | C | H | C | H | C | H | | |
| PC | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 16 | 20 |
| | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 16 | 20 |
| | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 16 | 20 |
| | 4 | 5 | 4 | 5 | | | | | 8 | 10 |
| Dissertation | | | | | | | 7 | 9 | 7 | 9 |
| PE-dept. | 5 | 5 | | | 5 | 6 | 5 | 5 | 15 | 16 |
| PE-Common | | | 3 | 3 | 3 | 3 | | | 6 | 6 |
| PV | | | 2 | 2 | 2 | 2 | | | 4 | 4 |
| PK | | | 2 | 2 | | | | | 2 | 2 |
| PA | 2 | 2 | | | | | | | 2 | 2 |
| PN | | | | | 2 | | | | 2 | 0 |
| Library | | 3 | | 3 | | 4 | | 1 | 0 | 11 |
| TOTAL | 23 | 30 | 23 | 30 | 24 | 30 | 24 | 30 | 94 | 120 |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

M.Com. Degree

COURSES OF STUDY

(Effective from the academic year 2023-2024)

CHOICE BASED CREDIT SYSTEM

| C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks | | | | | | | | | | |
|--|--|---|---|---|---|----|----|----|-----|--|
| Subject Code | Title of Course | C | L | T | P | Ex | CA | ES | M | |
| SEMESTER-I | | | | | | | | | | |
| 23CM/PC/AD14 | Accounting for Decision Making | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/GB14 | Global Business Environment | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/ME14 | Managerial Economics | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/OB14 | Organisational Theory and Behaviour | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| | PA/PL | | | | | | | | | |
| | Department Elective I | | | | | | | | | |
| SEMESTER-II | | | | | | | | | | |
| 23CM/PC/RB24 | Regulatory Aspects of Business | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/MM24 | Marketing Management | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/CT24 | Corporate Taxation | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/FM24 | Financial Markets | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PK/SS22 | Soft Skills | 2 | 2 | 0 | 0 | - | 50 | - | 100 | |
| CD / ET | Value Education | | | | | | | | | |
| | Common Elective I | | | | | | | | | |
| SEMESTER-III | | | | | | | | | | |
| 23CM/PC/PM34 | Project Management | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/AC34 | Advanced Corporate Accounting | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/DR34 | Data Analysis for Research | 4 | 1 | 0 | 4 | 3 | 50 | 50 | 100 | |
| 23CM/PN/SI32 | Summer Internship | 2 | 0 | 0 | 0 | - | 50 | - | 100 | |
| CD / ET | Value Education | | | | | | | | | |
| | Department Elective II | | | | | | | | | |
| | Common Elective II | | | | | | | | | |
| SEMESTER-IV | | | | | | | | | | |
| 23CM/PC/SF44 | Strategic Financial Management | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/MT44 | Management of Transformation | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/RM44 | Retail Marketing | 4 | 4 | 1 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PC/DS47 | Dissertation | 7 | 0 | 0 | 9 | - | - | 50 | 100 | |
| | Department Elective III | | | | | | | | | |
| Postgraduate Elective Courses Offered to Parent Department | | | | | | | | | | |
| 23CM/PE/AM15 | Advertising Management | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PE/CR15 | Customer Relationship Management | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PE/IP15 | Investment Analysis and Portfolio Management | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PE/EC15 | E-Commerce | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PE/TD15 | Training and Development | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |
| 23CM/PE/SM15 | Service Marketing | 5 | 5 | 0 | 0 | 3 | 50 | 50 | 100 | |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086**M.Com. Degree****COURSES OF STUDY****(Effective from the academic year 2023-2024)****CHOICE BASED CREDIT SYSTEM**

| C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks | | | | | | | | | |
|--|--------------------------------------|---|---|---|---|----|----|-----|-----|
| Subject Code | Title of Course | C | L | T | P | Ex | CA | ES | M |
| Postgraduate Elective Courses Offered to Other Departments | | | | | | | | | |
| 23CM/PE/EF23 | Entrepreneurship and Family Business | 3 | 3 | 0 | 0 | 3 | 50 | 50 | 100 |
| 23CM/PE/HR23 | Human Resource Management | 3 | 3 | 0 | 0 | 3 | 50 | 50 | 100 |
| The Department will offer one Social Awareness Course | | | | | | | | | |
| Social Awareness | | | | | | | | | |
| 23CM/PA/RD12 | Rights of Differently Abled | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/CR12 | Child Rights | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/CA12 | Civic Awareness | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/HW12 | Health and Wellbeing | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/LC12 | Learning from Communities | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/RR12 | Rural Realities | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/SE12 | Social and Economic Issues | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/UR12 | Urban Realities | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| 23CM/PA/SZ12 | Care of Senior Citizens | 2 | 2 | 0 | 0 | - | 50 | - | 100 |
| Independent Elective Courses | | | | | | | | | |
| 23CM/PI/RB24 | Retail Banking | 4 | 0 | 0 | 0 | 3 | - | 100 | 100 |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

ACCOUNTING FOR DECISION MAKING

CODE: 23CM/PC/AD14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the applications of accounting tools, techniques and concepts in managerial decision-making process
- To develop competencies in managerial decision making and control
- To educate students to apply the key concepts in short term and long-term decision making
- To expose students to skills necessary for performance evaluation
- To acquaint students with the concept of budgeting and preparation of budgets

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | identify the relevant accounting standards in the preparation of financial statements | K1 |
| CO2 | explain the concepts in accounting for performance evaluation | K2 |
| CO3 | apply the accounting techniques in the decision making process | K3 |
| CO4 | analyse the cost and financial data for effective cost control and profit planning | K4 |
| CO5 | evaluate the tools of management accounting in performance measurement | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--|--------------------------------------|---|
| 1 | Introduction 1.1 Role of Accounting in Decision Making – Financial, Cost and Management Accounting 1.2 Accounting Information for Decision Making 1.2.1 Cost Statement 1.2.2 Corporate Financial Statement – Contents and Formats as per Schedule 6 of Companies Act 2013 1.2.3 Accounting Standard 1.3 An Overview of Accounting Standards and Indian Accounting Standards | K1-2 K1-4 K1-2 K 1-2 K 1-2 | 2 3 1 1 3 | 1-2 1- 4 1-2 1-2 1-2 |
| 2 | Cost Analysis for Managerial Decision 2.1 Cost-Volume-Profit (CVP) Analysis 2.2 Application of CVP in Decision Making 2.2.1 Pricing Decision for Domestic and Export Order 2.2.2 Key Factor Utilisation Decision 2.2.3 Shut Down Decision 2.2.4 Input and Sales Mix Decision 2.2.5 Make or Buy Decision 2.3 Life Cycle Costing – Meaning, Features and Importance 2.4 Other Costing Techniques for Cost Ascertainment and Decision Making – BackFlush Costing, Target Costing – Meaning, Features and Application | K1-4 K1-5 K1-5 K1-5 K1-5 K1-5 K1-2 K1-5 | 2 2 2 1 1 2 2 3 | 1-4 1- 5 1- 5 1- 5 1- 5 1- 5 1-2 1-5 |
| 3 | 3.1 Performance Evaluation and Analysis 3.1.1 Ratio Analysis 3.1.2 Cash Flow Analysis 3.2 Performance Measurement 3.2.1 Activity Based Costing 3.2.2 Throughput Accounting 3.2.3 Value Added Statements 3.2.4 Balance Scorecards | K1-5 K1-5 K1-5 K1-2 K1-2 K1-2 | 4 4 2 2 2 1 | 1-5 1-5 1- 5 1- 2 1- 2 1- 2 |
| 4 | Cost Analysis for Control 4.1 Standard costing as a Management Tool. 4.2 Determination of Standard Costs-Types of Standards 4.3 Variance Analysis – Material, Labour and Overhead Variances | K1-2 K1-2 K1-5 | 1 1 8 | 1-2 1-2 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|------|-----|-----|
| 5 | Cost Control and Profit Planning | | | |
| | 5.1 Budgetary Control and Profit Planning – Meaning, Role and Objectives | K1-2 | 3 | 1-2 |
| | 5.2 Types of Budget - Production, Purchases, Sales, Cash, Flexible and Master Budget | K1-5 | 7 | 1-5 |
| | 5.3 Zero Base Budget and Performance Budgeting- Requisites and Steps in Implementation | K1-5 | 5 | 1-5 |

BOOKS FOR STUDY

R.L. Gupta, Radhaswamy, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2016
Ravi.M. Kishore, *Cost and Management Accounting*, TaxMann Publishers, 2016
Sachin Gupta, *Cost and Management Accounting*, TaxMann Publishers, 2018

BOOKS FOR REFERENCE

B.Sarvana Prasath, *A Ready Reference on Advanced Management Accounting*, Wolters Kluwer India Pvt Ltd., 2018
Tulsian, *Introduction to Cost Accounting*, S.Chand, 2012
R.Palaniappan, N.Hariharan, *Cost Accounting Problems and Solutions*, I.K.International Publishing House Pvt Ltd., 2014
MN Arora, *Management Accounting*, Himalaya Publishers, 2010
Khan & Jain, *Management Accounting*, Tata McGraw Hill, 2013
Jain and Narang, *Cost Accounting*, Kalyani Publishers, 2012
Maheswari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand and Sons, 2012

JOURNALS

Journal of Management Accounting
Research. Management Accountant Journal
Journal of Cost Accounting Research.

WEB RESOURCES

www.icsi.org
www.elsevier.c

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) Only Theory (one K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 Only Problems (internal choice for one K3 question and one K4 question) |
| C | K5 | 20 | 1 x 20 = 20 Only Problems (internal choice) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|---|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) Only Theory (two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 Only Problems (internal choice for two K3 questions and two K4 questions) |
| C | K5 | 40 | 2 x 20 = 40 Only Problems (From a choice of 3 questions) |
| | | 100 | |

Mapping of Course Outcomes (COs)

to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PC/AD14 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Accounting for Decision Making | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 1 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 3 | 1 | 1 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 3 | 3 | 3 | 1 | 1 | 2 | 1 | 1 | 1 | 3 | 2 | 2 | 2 | 1 |
| CO 4 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 2 | 2 |
| CO 5 | 3 | 3 | 2 | 1 | 2 | 2 | 1 | 1 | 3 | 3 | 2 | 2 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

GLOBAL BUSINESS ENVIRONMENT

CODE: 23CM/PC/GB14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce students to the contemporary issues in global business environment
- To enable students to understand the trading strategies and trade protection methods
- To expose students to the role and significance of regional cooperation
- To acquaint students with the international trade environment
- To familiarise students with the functions of international organisations that promote and regulate global business

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-------|
| CO1 | relate the concepts of indian business environment and the global business environment | K1,K2 |
| CO2 | present the internal and external environmental factors and its influence on global business | K3 |
| CO3 | analyse the impact of cultural differences on global business operations | K4 |
| CO4 | appraise the business strategies employed in global business operations | K5 |
| CO5 | create a plan for incorporating technology into global business operations | K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|------------------------------|------------------|----------------------|
| 1 | Introduction 1.1 Objectives and Significance of Business Environment - Micro and Macro Environment 1.2 Nature and Scope of Global Business Environment 1.3 Social, Cultural, Economic, Political and Ecological Environment of Global Business 1.4 Ethics in International Business | K1-2 K1-2 K1-6 K1-5 | 2 2 7 4 | 1 1 1-5 1-4 |
| 2 | Global Environment and Human Development Index 2.1 Global Business Environment-Strategic Decisions in Global Business 2.2 Concepts of Human Development Index-Significance and Components 2.3 Trends in Human Development Index, Human Development Indicators, Important Aspects of Human Development Index 2.4 Global Development Index-World Bank Human Development Index | K1 -2 K1- 2 K1-4 K5 | 6 4 3 2 | 1 1 1-3 4 |
| 3 | International Trading Environment 3.1 Balance of Payments 3.2 Trade Protection Methods-Methods of Trade Protection Policy 3.3 International Commodity Agreements International Coffee Agreement, International Timber Agreement | K1,K2 K1-4 K4 K 1-6 | 2 3 2 3 | 1 1-3 3 1-5 |
| 4 | Economic Integration and Co-operation 4.1 Regional Grouping-European Union, SAARC, NAFTA, ASEAN 4.2 Role of WTO-GATT, TRIMS, TRIPS, World Economic Forum 4.3 Anti-Dumping Measures | K 1-3 K1- 3 K1-4 | 5 5 5 | 1-2 1-2 1-3 |
| 5 | Organizations impacting International Business Environment 5.1 Role and Functions of International Organizations in Promoting and Regulating Global Business 5.2 International Organizations-IMF, World Bank, IDA, IFC, UNCTAD, UNIDO 5.3 BRICS Development Bank | K1-6 K 1-6 K1-5 | 3 4 3 | 1-5 1-5 1-4 |

BOOKS FOR STUDY

Francis Cherunilam, *Business Environment*, Mumbai, 2017 Himalaya publishing House,
John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan *International Business Environments and Operations* Pearson Education

BOOKS FOR REFERENCE

Ghosh.P.K., and Kapoor, G.K., *Business Policy and Environment*, New Delhi, Sultan Chand & Sons, 2017
Mamoria and Mamoria, *Business Planning and Policy*, Mumbai, Himalaya Publishing House, 1999
Sankaran, S., *Business Environment*, Chennai, Margham Publications, 2017
Bhalla V.K S. Shiva Ramu *International Business Environments* Anmol Publications New Delhi

JOURNAL

International Journal of Business and Globalisation *Global Business* and Economics
Review International Journal of Business Environment

WEB RESOURCES

<https://enterslice.com/learning/international-business-environment-ibe/>
<https://www.civilserviceindia.com/subject/.../international-business-environment.html>
<https://study.com/academy/.../what-is-business-environment-definition-factors-quiz.ht..> www.economicsdiscussion.net/business-environment/business-environment.../10095

PATTERN OF ASSESSEMENT

| Continuous Assessment Test: | | | Total Marks: 50 | Duration: 90 minutes |
|-----------------------------|-----------------|-----------|---|----------------------|
| Section | Knowledge Level | Marks | Pattern | |
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) 300 words (one K1 question and one K2 question) | |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for one K3 question and one K4 question) 600 words | |
| C | K5, K6 | 20 | 2 x 10 = 20 (internal choice for one K5 question and one K6 question) 1200 words | |
| | | 50 | | |

Other Components:

Quiz, MCQ, Seminar, Presentation

Total Marks: 50

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|---|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for two K3 questions and two K4 questions) 600 words |
| C | K5, K6 | 40 | 2 x 20 = 40 (internal choice for one K5 question and one K6 question) 1200 words |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/GB14 | | | | | | | | | | | | |
|-----------------------|---|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: GLOBAL BUSINESS ENVIRONMENT | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 3 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 3 |
| CO 4 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

MANAGERIAL ECONOMICS

CODE: 23CM/PC/ME14

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarize students with the concepts and techniques in Managerial Economics
- To enable students to apply managerial concepts in determining demand and supply forces
- To expose students to the demand, supply and pricing strategies based on consumer behaviour
- To enable student to critically examine the market forces and its influence in business decisions
- To equip students with techniques to evaluate the managerial decisions for demand forecasting

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | describe the fundamental concepts in managerial economics for decision making | K1, K2 |
| CO2 | relate the effect of government policies and its interventions in business decisions | K3 |
| CO3 | analyse the techniques for demand forecasting | K4 |
| CO4 | evaluate the market forces and macro-economic aspects influencing business | K5 |
| CO5 | formulate the optimal price and output for firms under different market structures | K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--|-----------------------|-------------------------------|
| 1 | Introduction to Managerial Economics 1.1 Managerial Economics – Definition – Nature and Scope 1.2 Fundamental concepts in Managerial economics for decision making: Incremental Principle, Opportunity Cost, Discounting Principle, Time Concept, Equi- Marginal Principle – Illustrations, 1.3 Decision Making – Process and Conditions – Difference between Risk Uncertainty | K1 K1 K1-6 | 2 4 4 | 1-5 1-4 1-5 |
| 2 | Demand Analysis and Forecasting 2.1 Meaning of Demand – Types of Demand – Law of Demand and its Exceptions, Elasticity of Demand – Price Elasticity, Income Elasticity, Cross Elasticity, Promotion Elasticity, Applications of the concepts of Elasticity 2.2 Demand Forecasting – Process – Statistical and Non-Statistical Techniques, 2.3 Utility Analysis and Consumer Behaviour – Equilibrium of the consumer using Cardinal and Ordinal Utility (Indifference Curve) Theories. | K1-3 K1-4 K1-4 | 5 5 5 | 1-2 1-3 1-3 |
| 3 | Supply and Production Theory 3.1 Meaning of Production Function, Production Function with one Variable input – Law of Variable Proportions – Returns to Scale, Production Function with two Variable Inputs – Iso-quants – Producers' Equilibrium 3.2 Economies of Scale – Types – Economies of Scope 3.3 Theory of Costs – Classification of Costs - Short Run and Long Run Cost Curves, Revenue Curves | K1- 3 K1-4 K1 -4 | 4 2 4 | 1 -2 1-3 1-3 |
| 4 | Market Structure 4.1 Meaning and Elements, Classification of Markets – Markets based on Competition, Theory of Firm – Profit Maximization Rules, 4.2 Price and Output Determination under Perfect Competition 4.3 Price and Output Determination under Monopoly – Monopoly Price Discrimination 4.4 Price and Output Determination under Monopolistic Competition 4.5 Price and Output Determination under Oligopoly – Game Theory, Kinky Demand Curve Model | K1 - 2 K1-5 K1-6 K1-6 K1-6 | 3 3 3 3 3 | 1 1-4 1-5 1-5 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-------|-----|-----|
| 5 | Macro Aspects of Economics | | | |
| | 5.1 Macro Economic Concepts National Income Concepts – Measurement of National Income, Economic Indicators | K1-5 | 3 | 1-4 |
| | 5.2 Business cycles: Phases and Management | K1 -6 | 3 | 1-5 |
| | 5.3 An overview of Financial System in India, An overview of Fiscal and Monetary Policies in India | K1 -2 | 4 | 1 |
| | 5.4 Need for Government Intervention – Role and Reforms that impact Business, Public-Private Participation (PPP) , Viability Gap Funding | K1-5 | 5 | 1-4 |

BOOKS FOR STUDY

Mehta PL – *Managerial Economics* – Sultan Chand and Sons, 2016
K.K. Dewett, *Modern Economic Theory: Micro and Macro Analysis* – Orient Book Distributors, New Delhi
Gaurav Dutt and Aswani Mahajan, Dutt and Sundaram - *Indian Economy* – Sultan Chand and Sons - 2016
Varshney and Maheshwari – *Managerial Economics*, Sultan Chand and Sons, New Delhi, 2014

BOOKS FOR REFERENCE

Adhikary, M., '*Business Economics*'. Excel Books, New Delhi, 2000.
Baumol, W.J. *Economic Theory and Operations Analysis*, 3rd Ed., Prentice Hall Inc., New Delhi, 2000
Chopra, O.P '*Managerial Economics*', Prentice Hall Inc., New Delhi, 2001
Dwivedi D.N, *Managerial Economics*, Vikas Publications, 8 edition.
V.L. Mote, *Managerial Economics* – Tata McGraw Hill, New Delhi , 2017

PATTERN OF ASSESSEMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) 300 words (one K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for one K3 question and one K4 question) 600 words |
| C | K5, K6 | 20 | 2 x 10 = 20 (internal choice for one K5 question and one K6 question) 1200 words |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for two K3 questions and two K4 questions) 600 words |
| C | K5, K6 | 40 | 2 x 20 = 40 (internal choice for one K5 question and one K6 question) 1200 words |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/ME14 | | | | | | | | | | | | |
|-----------------------|------------------------------------|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Managerial Economics | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 |
| CO 2 | 2 | 1 | 2 | 1 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| CO 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO 4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 | 2 | 3 | 3 |
| CO 5 | 3 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

ORGANISATIONAL THEORY AND BEHAVIOUR

CODE: 23CM/PC/OB14

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS :65

OBJECTIVES OF THE COURSE

- To enable students to understand the human interactions and behaviour in an organisation
- To acquaint students with the mechanisms governing employees' interaction
- To develop an understanding of team dynamics
- To expose students to the significance of organisational culture
- To sensitise students to the need for a work-life balance

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | define the factors influencing individual behaviour | K1 |
| CO2 | explain the relevance of group behaviour | K2 |
| CO3 | relate theories and concepts around work-life balance to workplace stress management | K3 |
| CO4 | examine relevant theories to solve problems of change and conflict within an organisation | K4 |
| CO5 | develop programmes to reduce conflicts and stress of employees in an organisation | K5,K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--|-----------------------|---------------------------------|
| 1 | Introduction 1.1 Meaning, Definition, Determinants, Nature and Concepts 1.2 Organisational Theories- Classical, Neo-Classical and Contemporary 1.3 Models of Organisational Behaviour 1.4 Challenges and Opportunities for Organizational Behaviour 1.5 International Dimensions of Organisational Behaviour | K1-K2 K2 K3-K4 K5-K6 K4 | 2 2 2 2 2 | 1- 2 2 3-4 5 4 |
| 2 | Individual Behavior and Personality 2.1 Factors Influencing Individual Behaviour - Environmental, Personal and Other Factors 2.2 Personality – Determinants, Personality Traits, The Big Five Personality Traits 2.3 Theories of Personality-Types, Major Personality Attributes Influencing Organisational Behaviour 2.4 Attitudes-Formation of Attitude, Key Work related Attitude 2.5 Perception- Factors influencing Perception | K3-K4 K5-K6 K3-K4 K3-K4 K2-K3 | 3 3 3 3 3 | 3-4 5 3-4 3-4 2-3 |
| 3 | Individual Dynamics 3.1 Perception – Meaning and Definition, Factors influencing Perception, Perceptual Process 3.2 Perceptual Biases/Errors – Honing Perceptual Skills 3.3 Learning – Theories of Learning, Principles of Learning 3.4 Motivation – Theories of Motivation – Maslow’s, Herzberg’s, Alderfer’s and McClelland’s Theory, Motivation and Organisational Effectiveness 3.5 Case Studies on Individual Dynamics | K1 - 4 K2-K3 K2-K3 K2-K3 K5-K6 | 3 3 3 3 3 | 1- 4 2- 3 2-3 2-3 5 |
| 4 | Group Dynamics 4.1 Group Dynamics – Meaning and Types, Stages of Group Development and Group Effectiveness 4.2 Team Building –Ingredients of Effective Team, Process and Skills in Team Building 4.3 Stress – Nature of Stress, Causes of Stress, Consequences of Stress, Managing Stress in the Work Place, Work Life Balance | K1-K4 K3-K4 K3- 6 | 3 5 7 | 1- 4 3-4 3-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|------|
| 5 | Organisational Culture, Change and Development | | | |
| | 5.1 Concept and Determinants of Organizational Culture | K1-K3 | 2 | 1- 3 |
| | 5.2 Creating, Sustaining and Impact of Culture on Organizational Effectiveness | K5-K6 | 2 | 5 |
| | 5.3 Conflict in Organisation- Nature of Conflict, Functional and Dysfunctional Conflict, the Process of Conflict and Managing Conflict | K1 - 4 | 2 | 1-4 |
| | 5.4 Organisational Change – Significance and Types | K3,K4 | 2 | 3-4 |
| | 5.5 Organisational Development – Concept, Process, Values and Intervention Techniques | K3 -6 | 2 | 3-5 |

BOOKS FOR STUDY

Robbins, P. Stephen. *Organisational Behaviour – Concepts, Controversies and Applications*, New Delhi: Prentice Hall, 2005.

Aswathappa, K. *Organizational Behaviour*. New Delhi: Himalaya, 2007.

BOOKS FOR REFERENCE

Davis, Keith and Weratom, John W. *Human behaviour at Work, Organisation behavior*. Madras: Mc Graw Hill,

Luthans, Fred. *Organizational Behaviour*. Singapore: McGraw Hill International ed, 2010.

Mishra, M. N. *Organizational Behaviour*. New Delhi: Vikas, 2010.

Prasad, L.M. *Organisational Behaviour*. New Delhi: Sultan Chand, 2007.

Sekaran Uma, *Organizational Behaviour – Text and Cases*. New Delhi: Tata Mc Graw Hill, 2006.

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) 300 words (one K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for one K3 question and one K4 question) 600 words |
| C | K5, K6 | 20 | 2 x 10 = 20 (internal choice for one K5 question and one K6 question) 1200 words |
| | | 50 | |

Other Components:
Quiz, MCQ, Seminar, Presentation

Total Marks: 50

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for two K3 questions and two K4 questions) 600 words |
| C | K5, K6 | 40 | 2 x 20 = 40 (internal choice for one K5 question and one K6 question) 1200 words |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code:23CM/PC/OB14 | | | | | | | | | | | | |
|-----------------------|---|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| I | Course Title: Organisational Theory and Behaviour | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| CO 4 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| CO 5 | 3 | 2 | 2 | 1 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI -600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

REGULATORY ASPECTS OF BUSINESS

CODE: 23CM/PC/RB24

CREDITS: 5

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint the students with the concepts, terms & provisions which govern and regulate business Entities
- To expose the students to the legal perspective and its practices.
- To provide conceptual knowledge about the framework of Laws relating to Business in India
- To educate the need for awareness of and sensitivity to business in the business environment.
- To develop the application skill to relate the provisions and practice

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|--|--|----|
| CO1 | exhibit a strong conceptual knowledge about the legal provisions relating to business operations | K1 |
| CO2 | comprehend the features and importance of laws relating to Business | K2 |
| CO3 | apply the legal provisions relating to Business laws | K3 |
| CO4 | analyze the consequences, relevance and applicability of laws on various business situations | K4 |
| CO5 | develop critical thinking through the use of case laws | K5 |
| CL – Cognitive Level | | |
| K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-------|-----|-----|
| 1. | Introduction 1.1 Introduction to Legal Systems in India and its Administration 1.2 Law relating to Money Laundering 1.2.1 Important Definition and Objectives 1.2.2 Offences and Punishment for Money Laundering 1.2.3 Attachment, Adjudication and Confiscation 1.2.4 Obligation of Banking and Non-Banking Institutions | K1-K5 | 10 | 1-5 |
| 2. | The Limited Liability Partnership Act 2008 (LLP) 2.1 Salient Features of LLP 2.2 LLP Agreement - Nature of LLP- Partners and Designated Partners; 2.3 Incorporation by Registration 2.4 Extent and Limitation of Liability of LLP and Partners 2.5 Financial Disclosures, Annual Return, Taxation of LLP 2.6 Conversion to LLP - Winding up and Dissolution | K1-K5 | 15 | 1-5 |
| 3. | Depositories Act 1996 3.1 Rights and Obligations of Depositories and Beneficial Owners 3.2 Enquiry and Inspection 3.3 Penalty | K1-K5 | 15 | 1-5 |
| 4. | Law Relating to Information Act 2005 4.1 Right to Information, Obligations of Public Authorities, Request for obtaining information and disposal of request 4.2 Exemption from disclosure of information, grounds for rejection to access 4.3 Central information commission-Powers and Functions. | K1-K5 | 12 | 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-------|-----|-----|
| 5. | Other Related Laws 5.1 Law relating to Transfer of Property 5.1.1 Types of properties- movable and immovable property 5.1.2 Properties which cannot be transferred 5.1.3 Provisions relating to sale, mortgage, charge, lease, gift and actionable claim 5.2 Information Technology Act 2000 Provisions relating to E-contract, E-form, Electronic record, Digital signature and Data security 5.3 Credit Information of Companies (Regulation) Act 2005 5.3.1 Objectives – Types of transactions 5.3.2 Registration of Credit Information Companies 5.3.3 Functions of Credit Information Companies 5.3.4 Offences and Penalties | K1-K5 | 13 | 1-5 |

BOOKS FOR STUDY

Pillai, R.S.N Bagavathi. *Legal aspects of Business*, S.Chand company, New Delhi
R.K. Sinha, *The Transfer of Property Act*, Central Law Agency, 2018

BOOKS FOR REFERENCE

Bhandari, Munish Professional. *Approach to Corporate Laws and Practice*, New Delhi: Bharat Law House,
Sharma, J. P. and Sunaina Kanojia . *Business Laws*, New Delhi: Ane Books Pvt. Ltd,
Singh, Avtar. (2011) *The Principles of Mercantile Law*, Lucknow: Eastern Book.Co
Wadehra, B. L. (2000) *Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications*, India: Universal law

JOURNALS

Journal of Intellectual Property Rights 2007 and 2009
Indian journal of law and technology
Symbiosis contemporary law journal

WEB RESOURCES

www.unesco.org/new/en/unesco/
www.lawctopus.com/
www.indialawworld.Co

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PC/RB24 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Regulatory Aspects of Business | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 2 | 1 | 3 | 2 | 1 | 3 | 2 | 3 | 2 |
| CO 2 | 3 | 2 | 3 | 1 | 2 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 2 |
| CO 3 | 3 | 3 | 3 | 1 | 2 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 2 | 2 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 3 | 3 | 1 | 2 | 1 | 1 | 1 | 3 | 3 | 1 | 3 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI -600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023–2024)

MARKETING MANAGEMENT

CODE:23CM/PC/MM24

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To impart knowledge on the theoretical and practical concepts of marketing.
- To understand the behavioral pattern of consumers.
- To identify marketing problems in the complex and fast changing business environment.
- To familiarize students with the process of building loyal consumer relationships.
- To know the recent developments in the field of marketing management.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|--|--|-----------|
| CO1 | recognize the functions and process of marketing. | K1 |
| CO2 | describe the opportunities and strategies in market research. | K2 |
| CO3 | prepare strategies for designing products, goods and services for evolving market needs. | K3 |
| CO4 | evaluate the marketing functions, pricing and distribution strategies. | K4 |
| CO5 | assess the recent developments in marketing. | K5 |
| CL – Cognitive Level | | |
| K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 1 | Understanding Marketing Management 1.1 Marketing in the 21 st century- Core Concepts 1.2 Marketing Management Process-A Strategic Perspective 1.3 Customer Quality, Value and Satisfaction, Planning and Control | K1-K5 | 10 | 1-5 |
| 2 | Opportunities in the Marketplace 2.1 Scanning the Marketing Environment 2.2 Market Information System to measure demand 2.3 Market Research | K1-K5 | 15 | 1-5 |
| 3 | Market Oriented Strategies 3.1 Product Concept- Customer Driven Market Strategy 3.2 PLC- Marketing Strategy 3.3 New Product Development Decision Process 3.4 Promotional Mix- Elements of Promotional Mix and Benefits | K1-K5 | 15 | 1-5 |
| 4 | Pricing and Channel Strategy 4.1 Pricing- Factors Affecting Price Determination, Pricing Policies and Strategies, Discounts and Rebates. 4.2 Distribution Channels- Functions and Types of Distribution Channels, Intermediaries, Channel Management Decision, Wholesaler and Retailer | K1-K5 | 12 | 1-5 |
| 5 | Marketing and Artificial Intelligence 5.1 Meaning and Importance of AI in marketing. 5.2 AI technologies used in marketing 5.3 Benefits and challenges of using AI in marketing 5.4 Future of AI in marketing | K1-K5 | 13 | 1-5 |

BOOKS FOR STUDY

Kotler Philip, *Marketing Management*, New Delhi, Prentice Hall of India, 2017

BOOKS FOR REFERENCE

John, Wilmhurst, *Fundamentals and Practice of Marketing*, New Delhi, Viva Books, 2011

Johansson J.K, *Global Marketing*, New Delhi, Tata McGraw Hill, 2010

Keegan W.J. *Global Marketing Management*. New Delhi, Prentice Hall of India, 2013

JOURNALS

International Journal of Research in Marketing

Indian Journal of Marketing

Journal of Marketing Education

WEB RESOURCES

www.managementstudiesguide.com/marketing

<http://productlifecyclestages.com>

www.marketing-schools.org

www.innovationcoach.com

PATTERN OF ASSESSEMENT

| Continuous Assessment Test: | | Total Marks: 50 | Duration: 90 minutes |
|-----------------------------|-----------------|-----------------|--|
| Section | Knowledge Level | Marks | Pattern |
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

| End Semester Examination: | | Total Marks: 100 | Duration: 3 hours |
|---------------------------|-----------------|------------------|--|
| Section | Knowledge Level | Marks | Pattern |
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| | | | | | | | | | | | | | |
|------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| Semester | Subject Code: 23CM/PC/MM 24 | | | | | | | | | | | | |
| II | Course Title: Marketing Management | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 2 |
| CO 2 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | 2 | 3 |
| CO 4 | 3 | 3 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 2 |
| CO 5 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

CORPORATE TAXATION

CODE: 23CM/PC/CT24

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To equip the students with the provisions for computation of business income.
- To provide a broad conceptual framework for determining the tax liability for a corporate assesses.
- To expose the students with the constitutional provisions relating to corporate taxation.
- To familiarize the students with comprehensive knowledge required for GST computation.
- To develop skills required to assess and file GST returns.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | comprehend the basic principles underlying the levy of corporate tax. | K1 |
| CO2 | explain the concepts in computation of business income. | K2 |
| CO3 | apply the taxation provisions for computation of tax liability. | K3 |
| CO4 | analyse the GST provisions. | K4 |
| CO5 | evaluate the tax implications on GST. | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 1 | Introduction 1.1 Constitutional Background of Corporate Taxation 1.2 Overview of basic concepts and provisions relating to companies under the Income-tax Act, 1961 1.3 Submission of Returns and Procedure of Assessment - Tax Payments - E – TDS, TCS, Advance Payment of Tax 1.4 Residential Status of a Company and Incidence of Tax. 1.5 Determining tax base of corporate income- Taxable Income- Revenue Receipts and Capital Receipts- 1.6 Receipt of Compensation towards damages, - cancellation of indebtedness- Undisclosed incomes- Unexplained incomes | K1-K5 | 10 | 1-5 |
| 2 | Computation of Business Income 2.1 Losses and Expenditure - Revenue and Capital 2.2 Allowed and Disallowed Expenses. 2.3 Depreciation. 2.4 Set off and Carry Forward of Losses. 2.5 Computation of Business Income. 2.6 Deductions - 80 G, 80GA, 80GGB, 80IA,80IB, 80ID,80IE, 80JJA, 80JJAA, 80LA 2.7 Tax Liability – Minimum Alternate Tax | K1-K5 | 15 | 1-5 |
| 3 | Goods and Services Tax 3.1 Goods and Service Tax –Evolution of GST and Basic Concepts in GST 3.2 Classification of Goods and Services- Composite and Mixed Supplies, IGST, & SGST/UGST 3.3 Registration procedures - Cancellation and Revocation, E-Way Bills 3.4 Determination of Taxable Value of Goods | K1-K5 | 15 | 1-5 |
| 4 | Levy and Collection of GST 4.1 Taxable Event- ‘Supply’ of Goods and Services, Place of Supply, Within State, Interstate, Import and Export, Time of Supply 4.2 Input Tax Credit- Computation, Distribution and Claim 4.3 Tax Invoice, Credit and Debit notes and other Document 4.4 GSTN - Technology Framework enabling GST | K1-K5 | 15 | 1-5 |
| 5 | Customs Duty 5.1 Definition and Basic Concepts in Customs Duty 5.2 Levy, Collection and Exemptions of Customs Duty 5.3 Demand of Duties and Refund, Duty Drawback | K1-K3 | 10 | 1-5 |

BOOKS FOR STUDY

Gaur, V.P. and Narang D.B., Income Tax Law and Practice, New Delhi: Kalyani Publishers,
Vinod K., Singhania, Taxman's Students Guide to Income Tax, New Delhi: Taxman's
Publications Pvt. Ltd.,.

BOOKS FOR REFERENCE

Girish Ahuja, Simplified approach to Corporate tax planning and management, Bharat
house private ltd,

Kushal Kumar Agarwal, Corporate tax planning, Atlantic Publishers,
Mehrothra, H.C, Sahithya Bhavan Publications, 2014.

Sulphey & Basheer, Laws for Business, 4th ed. Delhi, PHI Learning Private Ltd

SULPHEY & BASHEER

NOTE: Latest edition of the readings may be used

JOURNALS

Journal of Taxation Management

National Tax Journal

Journal of Taxation Investment

WEB RESOURCES

www.taxmanagementindia.com

www.taxinstitute.com

www.incometaxmanagement.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) (One K1 question and one K2 question) only Theory |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for one K3 question and one K4 question) one Theory and one problem |
| C | K5 | 20 | 1 x 20 = 20 (Internal choice) Problem |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|---|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (Two K1 question and two K2 question) only Theory |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for two K3 questions and two K4 questions) 2 Theory and 2 Problem |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions) 1 Theory and 2 Problem |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/CT24 | | | | | | | | | | | | |
|-----------------------|----------------------------------|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Corporate Taxation | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| CO 4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| CO 5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI –600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

FINANCIAL MARKETS

CODE: 23CM/PC/FM24

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding of the Indian financial system.
- To give an overview on the functioning and importance of financial markets.
- To enhance students with the knowledge of financial instruments
- To provide an adequate insight on the various aspects of the regulatory and promotional institutions.
- To enlighten on the significance of derivative markets in India.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|--|--|-----------|
| CO1 | comprehend the importance of the concepts of Indian financial system. | K1 |
| CO2 | gain an understanding on the various aspects of financial market | K2 |
| CO3 | apply the relevant concepts in the secondary market transactions | K3 |
| CO4 | analyze the scope and operations of the various financial instruments. | K4 |
| CO5 | evaluate the functioning of the Indian derivatives market. | K5 |
| CL – Cognitive Level | | |
| K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|-----|
| 1. | Introduction 1.1 Indian Financial System - Meaning Characteristics and Significance 1.2 Components - An overview of financial services, financial institutions and financial instruments 1.3 Challenges and Growth. 1.4 Financial Markets – Importance and Classification. 1.5 Role of Financial system in the Economic Development. | K1-K5 | 10 | 1-5 |
| 2. | Money Market 2.1 Money Market – Significance, Functions, Types, and Characteristics 2.2 Money Market Instruments 2.2.1 Call/Notice Money Market 2.2.2 Commercial Bills Market 2.2.3 Treasury Bills Market 2.2.4 Certificates of Deposit 2.2.5 Gilt Edged Securities, 2.2.6 REPO and Reverse Repo (An Overview). 2.3 Money market in India -Reforms 2.4 RBI regulation on money market | K1- K5 | 15 | 1-5 |
| 3. | Capital Market: 3.1 Capital Market - meaning, importance and characteristics 3.2 Capital market Instruments 3.2.1 Shares - Equity, Preference and Hybrid 3.2.2 Debentures and Bonds - Features and Types 3.2. 3. Exchange Traded Fund 3.3 DFIs in India: IFCI, SFCs, IDFC, ICICI, SIDBI and NBFCs | K1-K5 | 15 | 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 4. | Securities markets 4.1 -Primary Market - Concept, Features, Functions, Instruments, 4.1.1 Organization and Mechanism. 4.1.2 Initial Public Offer - Rights Issue, Private Placement, Preferential Issues, Bonus Issues, Book- Building, 4.1.3 Global Depository Receipt (GDR) 4.1.4 Role and Importance of Primary Market in Economic Development. 4.2 Secondary Market – Functions, Methods of Issue Players, Management and Listing of Securities. 4.2.1 National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), The Stock Holding Corporation of India Limited (SHCIL) 4.2.2 SEBI- Role and Functions | K1-K5 | 15 | 1-5 |
| 5. | Derivative Market: 5.1 Derivative Market: Financial derivatives: meaning and functions 5.2 Classification of derivative instruments – Forwards and Futures, Options and swaps 5.3 Derivative markets in India | K1-K5 | 10 | 1-5 |

BOOKS FOR STUDY

M Y Khan, *Indian Financial System*, Tata McGraw Hill Education, 2017

Jeff Madhura, *Financial Institutions and Markets*, Cengage Learning India Private Limited, New Delhi, 2016

BOOKS FOR REFERENCE

Jayadeb Sarkhel, Seikh Salim, *Indian Financial System*, Tata McGraw Hill Education, 2018

Sujatra Bhattacharyya, *Indian Financial System*, Oxford University Press, 2017

Machiraju, *Indian Financial System*, Vikas Publishing House, 2nd Edition, 2010.

Srivastava R M and Divya Nigam, *Dynamics of Financial Markets and Institutions in India*, Excel Books, New Delhi, 2010

Bharati V.Pathak, *Indian Financial System*, Pearson Education, 2018.

JOURNALS

International Journal of Banking and Finance Research

IOSR Journals

WEB RESOURCES

www.sebi.gov.in

www.nism.ac.in

www.rbi.org.in

PATTERN OF ASSESSEMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination: **Total Marks: 100** **Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/FM24 | | | | | | | | | | | | |
|------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| | Course Title: FINANCIAL MARKETS | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

M.Com. DEGREE:

SYLLABUS

(Effective from the academic year 2023 -2024)

SOFT SKILLS

CODE: 23CM/PK/SS22

CREDITS: 2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To empower students and create opportunities for self-development
- To instill confidence in students to face challenges
- To manage emotions and resolve conflicts
- To organize activities and manage time
- To set goals and plan ahead

COURSE LEARNING OUTCOMES

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

- Communicate with confidence and poise
- Accept themselves and improve on their weaknesses
- Strengthen their relationships through confronting and solving problems
- Work more effectively and complete activities on time
- Plan their future with clarity and focus

Unit 1

Behavioural Traits

(6 Hours)

- 1.1 Self- Awareness
- 1.2 Communication Skills –Verbal and Non-Verbal
- 1.3 Leadership Qualities
- 1.4 Etiquette and Good Manners
- 1.5 Experiential Learning –based on activities

Unit 2

Team Work

(5 Hours)

- 2.1. Interpersonal Skills
- 2.2. People Management
- 2.3. Creative Thinking
- 2.4. Critical Thinking
- 2.5. Experiential Learning – based on activities

Unit 3

Time Management

(5 Hours)

- 3.1. Importance of time management
- 3.2. Planning and Prioritizing
- 3.3. Organizing skills
- 3.4. Action Plan
- 3.5. Experiential Learning – based on activities

Unit 4**Conflict Resolution****(5 Hours)**

- 4.1. Reasons for conflict
- 4.2. Consequences of conflict
- 4.3. Managing emotions
- 4.4. Methods of resolving conflicts
- 4.5. Experiential Learning – based on activities

Unit 5**Career Mapping****(5 Hours)**

- 5.1. Goal-setting and Decision-making
- 5.2. Career Planning
- 5.3. Resume Writing
- 5.4. Handling Interviews
- 5.5. Experiential Learning – based on activities

BOOKS FOR REFERENCE

Khera, Shiv. *You Can Win*. Macmillan India, 2002.

Mishra, Rajiv. K. *Personality Development: Transform Yourself*. Rupa, 2004.

Newstorm, John. W. and Scannell. Edward. E. *Games Trainers Play: Experiential Learning*. Tata McGraw Hill, 1980.

PATTERN OF EVALUATION**Internal Assessment:****Total Marks: 50**

Quiz / Group Presentation /Assignment

No End Semester Examination.

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI -600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

PROJECT MANAGEMENT

CODE: 23CM/PC/PM34

CREDITS:4

LTP:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To understand the concept and meaning of project.
- To provide an overview of the different projects.
- To assess and understand project selection process.
- To familiarize student's in project planning and scheduling
- To develop practical knowledge for starting a business.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|--|---|-----------|
| CO1 | identify the importance of entrepreneurship in new business ventures. | K1, K2 |
| CO2 | explain key strategies for project development in business. | K3 |
| CO3 | analyze the business environment in order to identify business opportunities. | K4 |
| CO4 | generate and evaluate ideas for new business ventures. | K5 |
| CO5 | explore the possibility of setting up a business. | K6 |
| CL – Cognitive Level | | |
| K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--------|-----|-----|
| 1 | Concepts of Project Management 1.1 Project-Meaning, Need, Nature and Types. 1.2 Project Lifecycle-Phases. 1.3 Project Management - Processes and Principles 1.4 Internal and External constraints of a Project | K1-K4 | 15 | 1-3 |
| 2 | Project Identification and Selection 2.1 Project Environment-Identification of Investment Opportunities. 2.2 Idea Generation– Sources, SWOT Analysis 2.3 Project Screening-Pre-Feasibility and Feasibility Study 2.4 Stages in Project Formulation, Project Report Preparation 2.5 Planning Commission’s Guidelines for Project Formulation | K1-K6 | 15 | 1-5 |
| 3 | Project Appraisal 3.1 Objectives, Essentials of Project Methodology. 3.2 Market, Technical, Financial, Commercial and Managerial Appraisal. 3.3 Social Cost Benefit Analysis –L and M approach and UNIDO approach-SCBA in India. 3.4 Project Appraisal Techniques-NPV, IRR, ARR, BCC, Payback Period. | K1-K6 | 10 | 1-5 |
| 4 | Project Planning and Scheduling 4.1 Project planning-objectives, process and components. 4.2 Project designing and project scheduling. 4.3 Estimation of cost of project and means of financing. 4.4 Tools for planning and scheduling– PERT, CPM, Decision Tree Analysis. | K1-K6 | 15 | 1-5 |
| 5 | Project Execution and Administration 5.1 Project contracting. 5.2 Project direction, communication and co-ordination. 5.3 Project monitoring and control techniques –PERT, CPM. 5.4 Project review and audit. | K1– K6 | 10 | 1-5 |

BOOKS FOR STUDY

Prasana Chandra – *Project Preparation, Appraisal and Implementaion* ,Tata Mcgraw Hill,New Delhi
Chaudhary.S – *Project Management*, Tata Mcgraw Hill, New Delhi

BOOKS FOR REFERENCE

Meredith.J.R and Mantel.S.J – *Project Management- A Managerial Approach*,John Wiley,New Delhi,2010
Grey.C.F and Larson E.W and Desai.G.V –*Project Management-the Managerial Process*, Tata Mcgraw Hill,New Delhi,2014
N.P.Agarwal, P.K.Mishra – *Project Management*, Ramesh Book Depo, Jaipur,2006

JOURNALS

International Journal of Managing Projects in Business
International Journal of Project Management
International Journal of Information Technology Project Management

WEB RESOURCES

www.projectmanager.com
www.gantt.com
www.smartsheet.com

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) 300 words (One K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for one K3 question and one K4 question) 600 words |
| C | K5, K6 | 20 | 2 x 10 = 20 (Internal choice for two K5 question and two K6 question) 1200 words |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (Two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for two K3 questions and two K4 questions) 600 words |
| C | K5, K6 | 40 | 2 x 20 = 40 (Internal choice for two K5 question and two K6 question) 1200 words |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/PM34 | | | | | | | | | | | | |
|------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| | Course Title: Project Management | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 1 | 3 | 2 | 1 | 3 | 3 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 2 | 2 | 1 | 3 | 3 |
| CO 5 | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 3 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023–2024)

ADVANCED CORPORATE ACCCOUNTING

CODE: 23CM/PC/AC34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To expose students to the accounting practices in specific industries
- To provide comprehensive knowledge about corporate accounting concepts
- To acquaint students with the accounting procedures for mergers and acquisitions
- To equip in preparation of consolidated financial statements.
- To provide an understanding of the provisions relating to liquidation of a company

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | comprehend the accounting procedures for mergers and acquisition | K1 |
| CO2 | prepare the consolidated financial statements of holding companies | K2 |
| CO3 | solve problems relating to the final accounts of banking companies | K3 |
| CO4 | categorize and prepare final statements of and insurance companies. | K4 |
| CO5 | summarize accounts pertaining to liquidation of companies | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | Hrs | CO |
|----------|---|---------|-----|-----|
| 1 | Mergers and Acquisitions 1.1 Legal provisions relating to mergers and acquisitions 1.2 Calculation of purchase consideration 1.3 Accounting treatment in the books of the purchasing company and vendor company for merger and purchase excluding inter- company holdings | K1-K5 | 14 | 1-5 |
| 2 | Holding Company Accounts 2.1 Preparation of Consolidated Balance Sheet – Calculation of Minority Interest, Capital Profit and Goodwill or Cost of Control 2.2 Intercompany Owings with One Subsidiary Company 2.3 Dividend Received and Bonus Shares | K1 – K5 | 15 | 1-5 |
| 3 | Insurance Company Accounts 3.1 Accounts of General Insurance 3.2 Accounts of Life Insurance Companies 3.3 Accounting Entries and Preparation of Balance Sheet | K1-K5 | 13 | 1-5 |
| 4 | Bank Accounts 4.1 Treatment of Rebate on bills discounted. 4.2 Computation of provision to be made for advances 4.3 Preparation of Profit and Loss account with schedules 4.4 Preparation of Balance Sheet with schedules | K1-K5 | 13 | 1-5 |
| 5 | Liquidation 5.1 Legal Provisions of Companies Act and Insolvency and Bankruptcy Code 5.2 Statements relating to winding up 5.3 Statements relating to IBC | K1-K5 | 10 | 1-5 |

BOOKS FOR STUDY

Reddy, T.S. Murthy, A., *Corporate Accounting Vol II Revised*, Chennai: Margham Publications, 2023
 Maheshwari, S.N., Maheshwari, Suneel K., and Maheshwari, Sharad K., *Corporate Accounting*, Vikas Publishing House, 2018

BOOKS FOR REFERENCE

Goyal , V.K. and Goyal, Ruchi, *Corporate Accounting*, Prentice Hall Learning, 2012 Shukla, S.M. and Gupta, K.L., *Corporate Accounting*, Sahitya Bhawan Publications, 2018 Gupta, R.L. and Radhaswamy, M., *Corporate Accounting Vol. I and II*, Sultan Chand & Sons, 2013
 Jain, S.P. Narang, K.L, *Advanced Accountancy Corporate Accounting Vol. II*, Kalyani Publishers, 2014
 Hanif, M. and Mukherjee, A., *Corporate Accounting*, McGraw-Hill Education, 2017

JOURNALS

Advances in Accounting Journal of Finance
Indian Journal of Commerce
Journal of Corporate Accounting and Finance

WEB RESOURCES

www.icaai.org
www.emeraldgrouppublishing.com
www.journals.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment: **Total Marks: 50** **Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-------|---------------------------------|
| A | K1 &K2 | 10 | 5 x 2 = 10 No choice (2 Theory) |
| B | K3 &K4 | 20 | 2 x 10 = 10 (out of 3 problems) |
| C | K5 | 20 | 1x20=20 (out of 2 problems) |
| | | 50 | |

Other Components: **Total Marks: 50**

Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-------|--|
| A | K1&K2 | 10 | 5 x 4= 10 (No choice theory only) |
| B | K3 &K4 | 20 | 4 x 10 = 40 ((internal choice between two K3 problems and two K4 problems) |
| C | K5 | 40 | 2 x 20 = 40 (internal choice) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| | | | | | | | | | | | | | |
|------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| Semester | Subject Code: 23CM/PC/AC34 | | | | | | | | | | | | |
| | Course Title: Advanced Corporate Accounting | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 1 | 3 | 1 | 3 | 3 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 2 | 3 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 2 | 2 | 3 | 1 | 1 |
| CO 3 | 3 | 2 | 3 | 1 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 4 | 3 | 2 | 3 | 1 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 5 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-24)

DATA ANALYSIS FOR RESEARCH

CODE: 23CM/PC/DR34

CREDITS: 4

L T P: 1 0 4

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- Comprehend on the basic concepts and the need to develop a research.
- It enables students to learn on usage of excel spreadsheet for measuring descriptive statistics.
- To compute inferential statistics using excel and SPSS.
- Familiarize on the usage of SPSS environment for data extraction and defining variables.
- To familiarize students, the application of SPSS to test hypothesis for both Parametric and Non-Parametric statistics.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | overview about the importance of taking up a research | K1 |
| CO2 | acquire knowledge about data analysis using excel and spss for basic statistical measures. | K2 |
| CO3 | develop computing skill about inferential statistics using excel spreadsheet | K3 |
| CO4 | assess knowledge on the usage of spss for analyzing data | K4 |
| CO5 | construct a research reports using statistical tools to arrive at statistical decisions using parametric and non-parametric test. | K5,K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|---------|-----|------|
| 1 | Introduction to Research Methodology 1.1 Types of Research and Research Design 1.2 Review of Literature 1.3 Defining Research problem and formulation of hypothesis 1.4 Steps and types in sampling design 1.5 Scaling techniques and measurement of scale 1.6 Data collection | K1 – K5 | 10 | 1- 5 |
| 2 | Introduction to Excel 2.1 Processing questionnaire and understanding the Data 2.2 Construction of data frequency table 2.3 Descriptive statistical analysis using spreadsheet 2.4 Presenting data using charts | K1 – K6 | 10 | 1- 5 |
| 3 | Statistical Data Analysis using Excel 3.1 Moving Average 3.2 Correlation and Regression Analysis 3.3 ANOVA – Single factor and two factor 3.4 t-test and z-test | K1 – K6 | 15 | 1- 5 |
| 4 | Introduction to SPSS (Statistical Package for Social Sciences) 4.1 Importing Data and Defining Variables 4.2 Descriptive Statistics Analysis and Inference 4.3 Correlate and regression Analysis 4.4 Data Classification | K1 – K5 | 15 | 1- 5 |
| 5 | Parametric and Non- Parametric test 5.1 Parametric Test - t test and ANOVA 5.2 Non-Parametric Test - Chi-square test, Binomial, Kolmogorov – Smirnov test, Run Test. 5.3 Data Reduction | K1 – K6 | 15 | 1- 5 |

BOOKS FOR STUDY

Andy Field - *Discovering Statistics using SPSS*, Sage Publications Ltd.

A. Rajathi, P. Chandran - *SPSS For You*

Sabine Landau and Brain - *Handbook of Statistical Analysis using SPSS*

Thomas J. Quirk - *Excel 2019 for Social Science Statistics*, Springer.

BOOKS FOR REFERENCE

Neil J. Salkind - *Excel Statistics: A quick guide*, Sage Publication

Sharon Lawner Weinberg and Sarah Knapp Abramowitz - *Statistics using SPSS*, Cambridge University Press.

JOURNALS

International journal of social research methodology. (Taylor and Francis)

Journal of Business Research (Elsevier)

Social Science Research (Elsevier)

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Theory 20 Marks – 30 mins (5 X 4 = 20 from a choice of 6)

Practical 30 Marks - 60 mins (10 x 3 = 30 from a choice of 4)

Other Components:

Total Marks: 50

Project on application of statistical software/Assignment /Problem Solving

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Theory 40 Marks – 60 mins (10 X 4 = 40 from a choice of 12)

Practical 60 Marks - 120 mins (10 x 6 = 60 from a choice of 7)

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-------|-------------------------------|
| A | K1, K2, K3 | 20 | 4 X 5 = 20 No choice (Theory) |
| B | K4, K5, K6 | 30 | 3 x 10 = 10 (Practical's) |
| | | 50 | |

Other Components:

Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination: Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-------|---------------------------|
| A | K1, K2, K3 | 40 | 8 x 5= 40 (Theory) |
| B | K4, K5, K6 | 60 | 6 x 10 = 60 (Practical's) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/DR34 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Data Analysis for Research | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 2 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 3 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 4 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 5 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 1 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2019-2020)

SUMMER INTERNSHIP

CODE:19CM/PN/SI32

CREDITS:2

OBJECTIVES OF THE COURSE

- To provide an opportunity to gain practical knowledge in different aspects of business
- To familiarize the student with the latest trends in business practices
- To enable students to appreciate the theatrical knowledge gained

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | communicate a practical understanding of business operations | K1 |
| CO2 | demonstrate the ability to integrate and apply theoretical knowledge and skills developed in various courses to real-world situations | K2 |
| CO3 | exhibit the ability to effectively work in a professional environment and demonstrate work ethic and commitment in a work-based environment | K3 |
| CO4 | reflect on personal and professional development needs and set strategic goals for progressing towards an intended career. | K4 – K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

The Students required to

- Undergo practical training in a reputed organisation for 100 hours
- Maintain a log book duly countersigned by the supervisor of the organisation
- The log book to contain the following details
 - a. Hours worked
 - b. Nature of work
- A final consolidated report with a minimum of 50 pages, to be submitted at the end of the Internships detailing the work assigned and performed in the Organisation.

Evaluation

| | |
|----------------|------------|
| Log book | - 20 marks |
| Project report | - 50 marks |
| VIVA | - 30 marks |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

STRATEGIC FINANCIAL MANAGEMENT

CODE: 23CM/PC/SF44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To understand the need, importance and sources of finance.
- To impart with the conceptual framework of financial management.
- To equip students with knowledge of tools and techniques for managing finance.
- To familiarise on various approaches for financial decision making.
- To encourage students to apply financial theory and concepts in real life situation.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | comprehend the fundamental theory and concept of finance function for management of funds and decision making. | K1 |
| CO2 | develop the knowledge of fundamental valuation concepts. | K2 |
| CO3 | apply the techniques to determine the cost of raising finance and design an optimum capital structure. | K3 |
| CO4 | analyse and determine the working capital requirement. | K4 |
| CO5 | evaluate the alternative investment proposals and determine the best proposal and dividend policy of the business entity. | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-------|-----|-----|
| 1 | Introduction 1.1 Definition, Nature and Scope of Financial Management 1.2 Definition, scope of corporate finance. 1.3 Functions of financial management. 1.4 Methods and sources of raising short term and long term finance. 1.5 Objectives of firm- profit maximization, wealth maximization, value maximization. 1.6 Time value of money – overview of the concept. 1.7 Valuation of securities and bonds. | K1-K5 | 10 | 1-5 |
| 2 | Cost of Capital and Capital Structure 2.1 Cost of Capital 2.1.1 Weighted average cost of capital (WACC). 2.1.2 Cost of equity under capital asset pricing model (CAPM). 2.2 Capital Structure 2.2.1 Designing capital structure – EBIT- EPS Approach, valuation approach, cash flow approach. 2.2.2 Leverage analysis-operating, financial and combined. | K1-K5 | 15 | 1-5 |
| 3 | Working Capital Management 3.1 Working capital cycle-estimation of working capital requirement. 3.2 Cash management – motive of holding cash – cash budgeting; cash collections and disbursement –options and strategies for investing and managing surplus cash. 3.3 Inventory management – benefits of holding inventory, risk and cost of holding inventories - objectives of inventory management, tools and techniques of inventory management. 3.4 Credit management – cost of maintenance of accounts receivables, forecasting the receivables, terms of payments - credit policy, credit evaluation, credit granting, collection policy – controls of account receivables | K1-K5 | 15 | 1-5 |
| 4 | Capital Investment Decision 4.1 Nature and types of investment decisions 4.2 Investment evaluation criteria 4.2.1 Non-discounted cash flow techniques 4.2.2 Discounted cash flow techniques 4.3 Capital rationing and mutually exclusive projects. 4.4 Risk analysis in capital budgeting. 4.4.1 Probability assignment 4.4.2 Certainty equivalent 4.4.3 Sensitivity analysis | K1-K5 | 15 | 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 5 | Dividend Policy 5.1 Factors determining the dividend policy of a firm. 5.2 Theories of dividend policy – Walter’s model, Gordon’s model, MM Hypothesis. 5.3 Legal procedures and tax aspects of dividend. | K1-K5 | 10 | 1-5 |

BOOKS FOR STUDY

Khan, M.Y. and Jain P.K. *Theory and Problems in Financial Management*. New Delhi: TMH, 2012.
 Ravi, M. Kishore. *Taxmann’s Financial Management*. New Delhi: K. L., Taxmann Allied Services, 2012.

BOOKS FOR REFERENCE

James, C. Van Horne. *Financial Management and Policy*. Prentice Hall of India.
 Maheshwari, S. N. *Financial Management*. New Delhi: Vikas, 2011.
 Pandey, I. M. *Financial Management*. New Delhi: Vikas, 2012.
 Thulsian, P.C. and Bharath Thulsian C.A. *Financial Management*. New Delhi: S.Chand, 2013

JOURNALS

Journal of Financial and Quantitative Analysis
 Indian Journal of Finance
 Journal on Risk and Financial Management

WEB RESOURCES

www.niptp.or.in
www.icmrindia.org

PATTERN OF ASSESSEMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (One K1 question and one K2 question) only Theory |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for K3 question and K4 question) 1 Theory 3 Problems |
| C | K5 | 20 | 1 x 20 = 20 (Internal choice) Problems only |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (Two K1 question and Two K2 question) only Theory |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for K3 question and K4 question) Three Theory five Problems |
| C | K5 | 40 | 2 x 20 = 40 (Internal choice) Problems only |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/SF44 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Strategic Financial Management | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 2 | 1 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 1 |
| CO 2 | 3 | 2 | 3 | 1 | 1 | 2 | 1 | 1 | 3 | 3 | 3 | 2 | 2 |
| CO 3 | 3 | 1 | 1 | 1 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 3 | 1 | 1 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 2 |
| CO 5 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2023-2024)

MANAGEMENT OF TRANSFORMATION

CODE: 23CM/PC/MT44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the dynamics in management.
- To provide an understanding of Internal and External Management
- To familiarizes on importance and benefits of turnaround management.
- To develop management framework through business process re-engineering
- To facilitate students to appreciate the importance of practicing transformational leadership approach in organizations.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | relate the emerging horizons of management in changing environment. | K1-K2 |
| CO2 | execute effective strategies in business process reengineering for managing transformation. | K3 |
| CO3 | analyze the operational importance and benefits of turnaround management. | K4 |
| CO4 | appraise the complexities of organizational change management. | K5 |
| CO5 | formulate programmed schedule for transformational leadership. | K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 1 | Introduction 1.1 Concept, nature and process of planned change and resistance to change. 1.2 Emerging horizons of management in changing environment. 1.3 Concepts of transformation vs. change – transformational leadership – transactional leadership, charismatic vs. non- charismatic leadership. 1.4 Simulating change, navigating political dimensions in change. | K1-K6 | 12 | 1-5 |
| 2 | Leadership 2.1 Leadership from within: Concept, need and importance of developing leadership from within 2.2 Distinction between leadership from without and leadership from within 2.3 Steps for developing leadership from within 2.4 Importance of different leadership styles, comparison between transformational and transactional leadership approaches | K1-K6 | 13 | 1-5 |
| 3 | Turnaround Management 3.1 Turnaround management - definition of sickness - causes and symptoms of sickness – prediction of sickness – quantitative and qualitative models. 3.2 Behavioral, economic and technical issues in turnaround management. 3.3 Role of IBC, DRT, financial institutions. 3.4 Case studies in turnaround management. | K1-K6 | 13 | 1-5 |
| 4 | Business Process Reengineering 4.1 Introduction to process design, process redesign, process reengineering. 4.2 BPR as a tool for managing transformation. 4.3 Implementation of BPR. 4.4 Case Studies in BPR. | K1-K6 | 15 | 1-5 |
| 5 | Organizational Change and Change Management 5.1 Concepts, forces and types of organizational change – external and internal 5.2 Recognizing the need for change – the six box organizational model 5.3 Organizational change framework 5.4 Managing change – planning and creating the support system, managing transition, organization restructuring – strategies | K1-K6 | 12 | 1-5 |

BOOKS FOR STUDY

Whittaker, D.H., *Managing Innovations*, Cambridge University Press, Cambridge, Reprint 2011
Bender, Peter Urs, *Leadership from Within*, Macmillan India Ltd., Delhi, Reprint 2011

BOOKS FOR REFERENCE

Sawhney, Mohan and Jeff Zabin, *The Seven Steps to NIRVANA: Strategic Insights into e- Business Transformation*, Tata McGraw Hill, New Delhi, 2001
Hammer, M. and J. Champy, *Reengineering the Corporation: A Manifesto for Business Revolution*, Nicholas Brealey Publishing., Reprint 2010
Khandwalla Pradip, *Turnaround excellence: In sights from 120 cases, Response Book* (A Division of Sage Publication, Newbook)
Noori, H. and Radford, *Readings and Cases in Management of New Technology*, Prentice Hall, New York.

JOURNALS

Indian Journal of Human Resource Management
South Asian Journal of Management

WEB RESOURCES

www.iosr.org

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) 300 words (One K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for one K3 question and one K4 question) 600 words |
| C | K5, K6 | 20 | 2 x 10 = 20 (Internal choice for two K5 question and two K6 question) 1200 words |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|---|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (Two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for K3 questions and K4 questions) 600 words |
| C | K5, K6 | 40 | 2 x 20 = 40 (Internal choice for two K5 question and two K6 question) 1200 words |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/MT44 | | | | | | | | | | | | |
|-----------------------|---|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Management for Transformation | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 2 |
| CO 2 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 2 |
| CO 3 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 2 |
| CO 4 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 2 |
| CO 5 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 3 | 2 | 3 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI — 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

RETAIL MARKETING

CODE:23CM/PC/RM44

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To understand the conceptual and organizational aspects in retailing.
- To assess the retail environment.
- To familiarize students with the key elements in planning the retail marketing mix.
- To provide an insight in retail operations.
- To expose the students on the use of technology in retailing.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO 1 | to understand the importance of retailing and to comprehend on the process of retail management decision | K 1 |
| CO 2 | to apply and design the retail strategy | K2 |
| CO 3 | comprehend on retail location, layout and merchandise management. | K3 |
| CO 4 | to outline the customer relationship process in retailing and to create a promotion mix for a retail outlet | K4 |
| CO 5 | to demonstrate the conceptual impact of technology in modern retailing | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-------|-----|-----|
| 1 | Introduction 1.1 Retailing-Meaning, Economic Significance of Retailing 1.2 Retailing Management Decision Process, Product Retailing vs. Service Retailing 1.3 Types of Retailers, Retailing Environment, Indian vs. Global Scenario | K1-K5 | 10 | 1-5 |
| 2 | Retail Marketing Environment 2.1 Understanding the Retail Customer Behavior– Factors Influencing Retail Shopper, Customer Decision Making Process 2.2 Market Research– Tools for Understanding Retail Market and Customer 2.3 Retail Strategy-Steps Involved in Designing Retail Strategy | K1-K5 | 15 | 1-5 |
| 3 | Stores Location, Layout and Retail Merchandising 3.1 Retail Location- Types and Steps involved in Choosing the Retail Location 3.2 Stores Lay out –Importance of Exterior and Interior Stores Design and Types of Layout. 3.3 Retail Merchandising Management -Process, Activities of a Merchandiser, Process of Merchandise Planning and Methods of Merchandise Procurement | K1-K5 | 15 | 1-5 |
| 4 | Retail Marketing and Communication 4.1 Retail Marketing Mix– The STP Approach 4.2 Retail Communication Mix 4.3 Servicing the Retail Customer- Importance of Service, CRM in Retail and Retail Selling Process | K1-K5 | 15 | 1-5 |
| 5 | E-Tailing 5.1 Introduction to E-tailing, Role of Technology in Satisfying Market Demand 5.2 Technology in Retail Marketing Decisions 5.3 Factors Influencing the Growth of E-Tailing – Advantages, Disadvantages and Future of E-Tailing. | K1-K5 | 10 | 1-5 |

BOOKS FOR STUDY

Swapna Pradhan, *Retailing Management – Text and Cases*, McGraw-Hill Companies 2017
 Natarajan L Retail Marketing Margham

BOOKS FOR REFERENCE

Gawand M.K *Retail Business Management* Chandralok Prakasan, Kanpur 2012
Dhruv Grewal, retail Marketing Management – The 5Ecs of Retailing , Sage Publication .2018
Claudia Buhamra Abreu Romero, Retail Marketing Management: Concepts, Guidelines, and Practices, Author House 2013
H. M. Chandrashekar, C. Murthy, Retail Marketing Management, Lap Lambert Academic Publishing, 2012

JOURNALS

International Journal on Retail and Distribution management
Journal of Retailing – Elseiver
Journal of Direct Marketing

WEB RESOURCES

us.sagepub.com
www.tutorialspoint.com/retail_management/retail_management_marketinghttps://joe.org

PATTERN OF ASSESSEMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination: **Total Marks: 100** **Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PC/RM44 | | | | | | | | | | | | |
|------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| | Course Title: RETAIL MARKETING | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 1 | 3 | 1 | 1 | 1 | 1 |
| CO 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 2 |
| CO 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO 5 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 -2024)

DISSERTATION

CODE: 23CM/PC/DS47

CREDITS :7

Project should be the independent work of the student. Each student will choose a topic of her interest and the student will be assigned to a supervisor.

The student can use Quantitative or Qualitative/Descriptive or both methods.

- **Page Limit:**

The Dissertation report should be submitted in the prescribed format having a maximum of 100 pages, typed in font Times New Roman -size 12, with 1.5 line spacing on A4 Size paper.

- **Contents of the Report:**

- Contents Page
- The report copy will include Certificate of the Supervisor, Declaration,
- and Acknowledgement
- Five chapters

- **Presentation of the Report – format**

Chapter 1 - Introduction - to include background of the study, objectives, Methodology, limitation of the study and chapter scheme

Chapter 2 – Review of literature

Chapter 3 – Theoretical aspects of the study

Chapter 4 – Data analysis

Chapter 5 – Suggestion and conclusion

□ At the end of the project ‘Bibliography’ must be given in alphabetical/chronological order and necessary appendix may be added.

- **Submission:**

Each student may prepare two soft bound copies of the report, one for her and one copy to be submitted to the Head of the Department duly signed by the supervisor, on the scheduled date.

- **Guidelines for Evaluation:**

There will be double valuation for the Dissertation by the supervisor and an external examiner. The student will appear for viva -voce before a panel comprising External Examiner, Supervisor and Head of the Department.

PATTERN OF EXAMINATION

| Rubrics for Evaluation | Marks | Cognitive Level |
|--|--------------|------------------------|
| Documentation | 10 | K1 |
| Formulating topic statement | 10 | K2 |
| Explaining the conceptual framework | 10 | K3 |
| Statistical analysis | 25 | K4 |
| Research Recommendation and Conclusion | 20 | K5, K6 |

Viva Voce – 25 marks

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PC/DS47 | | | | | | | | | | | | |
|------------------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| | Course Title: Dissertation | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 2 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 3 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 4 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |
| CO 5 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 3 | 1 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 -2024)

ADVERTISING MANAGEMENT

CODE: 23CM/PE/AM15

CREDITS: 5

LTP: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding about advertising as a promotional tool.
- To offer an insight into the creative strategies used in advertising
- To enable students to comprehend on the various medias and Ad- agency perspective of advertising.
- To offer an understanding of the campaign execution strategies used in advertising
- To identify the evaluation process and ethical issues in advertising.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO 1 | to assess the effectiveness of the promotional tool | K1 |
| CO 2 | to creatively design an ad, using the elements of ad copy. | K2 |
| CO 3 | to apply the comprehensive knowledge on various medias of advertising and the ad agency. | K3 |
| CO 4 | to outline the ad campaign process and budgeting strategies. | K4 |
| CO 5 | to evaluate the unethical aspects of advertising | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|-------------|---|-----------|------------|-----------|
| 1 | Introduction 1.1 Advertising – Meaning, Importance, Functions and the Relationship and Differences between Advertising and Marketing 1.2 The Role of advertising and Advertising as a Communication Process. 1.3 Advertising as a Promotional Tool – Pros and Criticism of Advertising. | K1- K5 | 10 | 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--------|-----|-----|
| 2 | Creative Strategy 2.1 Ad Copy- Meaning and Types of Copy Form 2.2 Elements of an Ad Copy and Creative Ad Design 2.3 Ad Layout- Structure of an Ad Layout and Principles of Ad Layout 2.4 Advertising Appeals | K1- K5 | 15 | 1-5 |
| 3 | Advertising Media 3.1 Role of Media and Types of media - Indoor and outdoor, Electronic, online and Social media marketing – Advantages and Disadvantages 3.2 Media Planning Selection and Scheduling Strategies - factors affecting choice of media 3.3 Role of Agencies – Types and Functions of Ad Agencies – Client and Agency Relationship – Selection of Advertising Agency | K1- K5 | 12 | 1-5 |
| 4 | Planning and Executing Ad Campaign 4.1 Preparation of Campaign – Stages in the Campaign Process 4.2 Advertising Budgets– Importance, Factors influencing Budget Setting, 4.3 Budgeting Methods- affordable rate method, Percentage of sales method Competitive parity method and objective and task method | K1- K5 | 13 | 1-5 |
| 5 | Evaluation of Advertising 5.1 Valuation and Measurement of Advertising Effectiveness - Measures to Study Effectiveness – Direct and Indirect Measures 5.2 Ethics in advertising – Perceived Role of Advertising, The Advertising Standards Councils of India(ASCI) 5.3 Forms of Ethical Violations – Misleading Advertising, Advertising to Children, Product Endorsements, Stereotyping, Cultural, Religious and Racial Sensitivity in Advertising, Obscenity in Advertising | K1- K5 | 15 | 1-5 |

BOOK FOR STUDY

Belch. *Advertising and Promotion*. New Delhi: Tata McGraw Hill, 2014

Wells. *Advertising Principles and Practice*. New Delhi: Prentice Hall of India, 2007

BOOKS FOR REFERENCE

Bovee, John. Courtland, L.George, Dovel, P. and Wood, Marian Burk. *Advertising Excellence*. New Delhi: Tata McGraw Hill , 1999.
Christina Spurgeon. *Advertising & New Media*. USA : Taylor & Francis, 2008.
Jaishree Jethwaney, Shruti Jain, *Advertising Management*, New Delhi: Oxford University Press.
Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2003.
Sabyasachi Chatterjee. *Media and Advertising Management : New Trends*. New Delhi: ICFAI, 2007

JOURNALS

Journal for advertising research and new insights on marketing issues
Journal of interactive advertising
International Journal of Internet marketing and Advertising

WEB RESOURCES

<http://www.smallfuel.com/blog/entry/the-8-steps-of-an-advertising-campaign/>
<http://www.brickmarketing.com/define-ad-copy.htm>
<http://letspeaktogether.blogspot.in/2013/02/elements-of-advertisement-copy.html>
<http://kalyan-city.blogspot.com/2013/08/eleven-major-functions-of-advertising.html>

PATTERN OF ASSESSEMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination: Total Marks: 100 Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PE/AM15 | | | | | | | | | | | | |
|-----------------------|--------------------------------------|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: ADVERTISING MANAGEMENT | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| CO 2 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 1 | 2 |
| CO 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| CO 4 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 3 | 2 | 2 |
| CO 5 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI –600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 23CM/PE/CR15

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students an insight into the realm of relationship marketing concepts and applications.
- To give a clear understanding on the concepts of relationship marketing.
- To create an understanding of the measures adopted in satisfying customers and retaining them.
- To enlighten on the significance of integrated marketing strategies.
- To familiarize on customer relationship strategies.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|--|--|-----------|
| CO1 | elaborate and apply the relationship marketing concepts . | K1 |
| CO2 | demonstrate an understanding of customer acquisition practices. | K2 |
| CO3 | appraise the loyalty based relationship strategies of firm. | K3 |
| CO4 | analyze the customer retention adopted by different organizations. | K4 |
| CO5 | design the relationship marketing strategy. | K5 |
| CL – Cognitive Level | | |
| K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|-----|
| 1 | Fundamental concepts in Relationship Marketing 1.1 Defining relationship marketing concepts 1.2 Relationship marketing programs- types 1.3 Steps involved in building customer-based brand equity | K1-K5 | 10 | 1-5 |
| 2 | Customer Acquisition 2.1 Customer life cycle. 2.2 Acquisition tactical management (ACTMAN). 2.3 Customer profiling. | K1-K5 | 15 | 1-5 |
| 3 | Customer Loyalty 3.1 Loyalty effect. 3.2 Building loyalty through customer retention. 3.3 Devising a loyalty based relationship building Strategy. | K1-K5 | 15 | 1-5 |
| 4 | Customer Satisfaction and Retention 4.1 Significance of customer retention. 4.2 Major customer retention stages. 4.3 Customer satisfaction- factors and levels. | K1-K5 | 15 | 1-5 |
| 5 | Integrated Marketing Strategies 5.1 Preparing for a Relationship Marketing Strategy 5.2 Strategy for improvement 5.3 Guidelines for implementation | K1-K5 | 10 | 1-5 |

BOOK FOR STUDY

Shahjahan.S , *Relationship Marketing- text and cases*, New Delhi, TMH, latest edition
Francis Buttle and Stan Maklan, *Customer Relationship Management: Concepts and Technologies*, Routledge, 2015

BOOKS FOR REFERENCE

Mark Godson, *Relationship Marketing*, Oxford University Press, 2009
Kristin Anderson and Carol Kerr, *Customer Relationship Management*, New Delhi, Tata Mc Graw Hill, New Delhi
V.Kumar and Werner Reinartz, *Customer Relationship Management: Concept, Strategy and Tools*, Springer Heidelberg, New York
Mukesh Chaturvedi, Abhinav Chaturvedi, *Customer Relationship Management – An Indian Perspective*, Excel Books, New Delhi, 2008

JOURNALS

Customer Relationship Management as a business process- Emerald Insight
International Journal of Electronic Customer Relationship Management
Indian Journal of Marketing
Journal of Marketing Education

WEB RESOURCES

[www.managementstudyguide.com/customer relationship management](http://www.managementstudyguide.com/customer-relationship-management)

crmbook.powerobjects.com

www.marketing-schools.org

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PE/CR 15 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: Customer Relationship Management | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 1 | 3 | 1 | 2 | 3 | 3 | 3 | 1 | 3 | 2 | 3 | 2 |
| CO 2 | 3 | 1 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 3 |
| CO 3 | 2 | 1 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 2 | 1 | 2 | 3 | 2 | 3 | 1 | 3 | 2 | 2 | 2 |
| CO 5 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

CODE: 23CM/PE/IP15

CREDITS: 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- Enable students to build conceptual knowledge on investment and securities analysis
- To develop constructive frame work on wealth maximization and risk minimization using securities and portfolio analysis techniques.
- To develop computational knowledge on investment alternatives that maximize the returns and minimize the risk.
- To develop computational knowledge through fundamental analysis using financial statements of the company.
- To study the movements and fluctuation through technical charts and patterns.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|-----------|
| CO1 | build conceptual knowledge and understanding on investment and securities analysis | K1 |
| CO2 | acquire knowledge on portfolio analysis and models to determine risk and return for proper portfolio construction | K2 |
| CO3 | build computational knowledge on investment alternatives like bonds and equities for proper investment decisions | K3 |
| CO4 | learn eic approaches that give clear understanding to investor regarding investment decision and portfolio construction | K4 |
| CO5 | study the movements and fluctuation through technical charts and patterns | K5, K6 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|-------|-----|----|
| 1 | Introduction 1.1 Investment – Meaning, Definition, Objectives and Process 1.2 Systematic Investment Plan (SIP) 1.3 Difference between Investor and Speculator 1.4 Portfolio Management – Definition, Meaning, Principles and Steps. 1.5 Risk – Types and Factors 1.6 Return – Components and Factors 1.7 Risk – Return trade -off | K1-K4 | 10 | 1 |
| 2 | Portfolio Analysis and Management 2.1 Modern Portfolio Theory – Markowitz Model and Single Index Model (SIM) 2.2 CAPM – Capital Asset Pricing Model 2.3 Portfolio Performance Evaluation – Sharpe’s Measure, Treynor’s Measure and Jensen’s Measure | K1-K6 | 15 | 2 |
| 3 | Investment Alternatives – Equity Valuation and Bond Valuation 3.1 Equity Valuation Based on Dividend 3.2 Equity Valuation Based on Earnings – Gordon Model, Walter’s Model, PE Ratio and ERP (Explicit Resale Price Methods) 3.3 Bond Valuation – Bond Pricing, Yield to Maturity (YTM), Yield to Call (YTC) | K1-K5 | 15 | 3 |
| 4 | Approaches to Security Analysis – Fundamental Analysis 4.1 Economic Analysis – Theory 4.2 Industry Analysis – Theory 4.3 Company Analysis | K1-K6 | 15 | 4 |
| 5 | Technical Analysis 5.1 Basic Assumptions of Technical Analysis 5.2 Theories, Techniques and Methods of Movement of Stock Prices 5.3 Important Charts and Patterns in technical Analysis | K1-K5 | 10 | 5 |

BOOKS FOR STUDY

Dr. L. Natarajan - *Security Analysis and Portfolio Management* , Margham Publications. Subrata Mukherjee - *Security Analysis and Portfolio Management*, Vikas Publishing House Prasanna Chandra - *Investment Analysis and Portfolio Management*, McGraw Hill
 Dr. R.P. Rustagi - *Investment Analysis and Portfolio Management* , Sultan Chand & Sons

BOOK FOR REFERENCE

Punithavathy Pandian - *Security Analysis and Portfolio Management* , Vikas Publishing House
 V.K. Bhalla - *Investment Management* , S. Chand Publications

JOURNALS

Security Analysis and Portfolio Management – A Primer (Springer)
 Securities Analysis and Portfolio Management using Artificial Neural Networks (SSRN)

PATTERN OF ASSESSEMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 =10 (No choice) (One K1 question and one K2 question) only Theory |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for K3 question and K4 question) 1 Theory 3 Problems |
| C | K5 | 20 | 1 x 20 = 20 (Internal choice) Problems only |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination: Total Marks: 100 Duration: 3 hours

| SECTION | Knowledge Level | MARKS | Pattern |
|---------|-----------------|------------|---|
| A | K1, K2 | 20 | 4 x 5 =20 (No choice) (Two K1 question and Two K2 question) only Theory |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for K3 question and K4 question) Three Theory five Problems |
| C | K5 | 40 | 2 x 20 = 40 (out of 3 choice) Problems only |
| | | 100 | |

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

| Semester | Subject Code: 23CM/PE/IP15 | | | | | | | | | | | | |
|------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|--------------|--------------|--------------|--------------|
| | Course Title: Investment Analysis and Portfolio Management | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 2 | 3 | 3 | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 3 | 3 | 3 | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 4 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |
| CO 5 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 3 | 3 | 1 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

E-COMMERCE

CODE: 23CM/PE/EC15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To impart knowledge about e-commerce and familiarize students with the modern applications of e-commerce services.
- To help the students identify the recent trends in e-commerce services.
- To provide in-depth knowledge of the security threats involved in e-commerce businesses.
- To enable the students to explore the opportunities and challenges faced by the e-commerce sector.
- To bestow the students with knowledge on the role of websites in e-commerce sector

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | recall the concepts of e-commerce and all its business-related applications | K1 |
| CO2 | explain the significance of e-commerce and its utility in recent times | K2 |
| CO3 | apply the facts of e-commerce in identifying the potential technological challenges and its precautionary measures | K3 |
| CO4 | examine the forces driving e-commerce in electronic trading and payment system | K4 |
| CO5 | evaluate e-business models to identify the opportunities and the challenges for industries | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|-----|
| 1 | Introduction to e-commerce 1.1 Meaning, Definition, Need, Functions and Scope for E-commerce 1.2 Electronic commerce versus traditional commerce 1.3 Benefits of e-commerce to businesses, consumers and society and its limitations 1.4 Drivers of e-Commerce, E-commerce as an Electronic Trading System- special feature 1.5 e-commerce opportunities and challenges for Industries | K1 –K5 | 10 | 1-5 |
| 2 | E-commerce application and strategies 2.1 Models of e-commerce- B2B, B2C, C2C, C2B, B2G and G2B and other models 2.2 Recent New Technologies used in E-commerce. 2.3 E-Governance- Meaning, Advantages, challenges and solutions 2.4 Digital Commerce, Mobile Commerce 2.5 Strategies for Business over Web, Internet based Business Models | K1 –K5 | 15 | 1-5 |
| 3 | Website Design 3.1 Websites as Marketplace 3.2 Role of web site in B2C e-commerce 3.3 Website strategies, Web site design Principles 3.4 Push and pull approaches 3.5 Alternative methods of customer communication e-mail, web chat, social media , video messaging | K1 –K5 | 15 | 1-4 |
| 4 | Electronic Payment System 4.1 Types of E - payment systems –e-cash and currency servers, e-cheques, credit cards, smart cards; debit cards and electronic fund transfer 4.2 E- Payment Process, Components of effective E-payment system, Pros & Cons of E-Payment System 4.3 Operational, credit and legal risk of e- payment and risk management options for e- Payment Systems 4.4 Digital Signature, Data Capture by Bar Code, RFID and QR Code. 4.5 Case Studies related to current E- commerce and E - Payment systems (only for discussion) | K1 –K5 | 10 | 1-5 |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|-----|
| 5 | Security Issues in E-commerce 5.1 Risks of E-commerce –Types and sources of threats. 5.2 Protecting electronic commerce assets and intellectual property 5.3 Firewalls; Client server network security; Data and message security 5.4 Security tools; Digital identity and electronic signature; encryption and concepts of public and private key infrastructure 5.5 Risk management approach to e- commerce security | K1 –K5 | 15 | 1-5 |

BOOKS FOR STUDY

P.T. Joseph, S.J.(2009), *E-commerce: An Indian Perspective* (PHI learning Pvt. Ltd. New Delhi)
 Agarwala,K.N. and Deeksha Agarwala: *Business on the Net: What's and How's of E-Commerce* : Macmillan, New Delhi.
 Awad, Elias M. (2007), *Electronic Commerce: From Vision to Fulfillment* (New Delhi : Pearson Education).

BOOKS FOR REFERENCE

Laudon, Kenneth C. and Carol Guercio Traver (2016) *E-commerce: business, technology, society*. (New Delhi : Pearson Education).
 David Whiteley (2017) *E - Commerce: Strategy, Technologies and Applications*. McGraw Hill Education .
 Diwan, Prag and Sunil Sharma: *Electronic Commerce-A Manager's Guide to E-Business*, Vanity Books International, Delhi.
 Awad, Elias M. (2007), *Electronic Commerce: From Vision to Fulfillment* (NewDelhi : Pearson Education).

JOURNALS

International Journal of Electronic Commerce
 Electronic Commerce Research – Springer
 Journal of Theoretical and Applied Electronic Commerce

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PE/EC 15 | | | | | | | | | | | | |
|-----------------------|-----------------------------|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: E-COMMERCE | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 2 | 3 | 2 | 3 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 3 |
| CO 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 1 |
| CO 3 | 3 | 2 | 2 | 1 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 1 |
| CO 5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 1 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMUS), CHENNAI-600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023–2024)

TRAINING AND DEVELOPMENT

CODE:23CM/PE/TD15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enlighten the students on the importance and need for training and development
- To familiarise students with the pedagogy for training and development
- To enhance the ability of students to positively contribute towards superior performance
- To expose student to the effectiveness of teamwork and group performance
- To enable students to identify and analyse the dominant values and training needs in today's workplace

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | describe the need, process and techniques of training and development | K1 |
| CO2 | explain the pedagogy of training and development from trainer and trainee perspective | K2 |
| CO3 | implement appropriate techniques for effective training programmes and evaluate its impact on trainees | K3 |
| CO4 | analyse the process of designing a training programme corporate environment to assess the training needs | K4 |
| CO5 | evaluate the effectiveness of a training programme in an organisation | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|-----------------------------|------------------|------------------------|
| 1 | Introduction to Training and development 1.1 Definition, Meaning and Objectives of Training and Development 1.2 Need for Training and Development 1.3 Difference Between Training and Development | K1-2 K1-3 K4 | 2 4 2 | 1-2 1-3 4 |
| 2 | Prerequisites to Effective Training 2.1 Creating a climate for Training 2.2 Learning Styles of the Trainees- Classification of Learned Capabilities - Bloom's Taxonomy and Basic principles of Learning 2.3 Resistance to Training and Steps to overcome | K2-4 K2-4 K2-4 | 4 4 4 | 2-4 2-4 2-4 |
| 3 | Designing a Training Programme 3.1 Meaning and Significance of Need Analysis 3.2 Types of Need Analysis, Components of Need Analysis 3.3 Design and Development of a Training Program | K1-3 K1-3 K 1-5 | 5 5 5 | 1- 3 1-3 1-5 |
| 4 | Training Methods and Technique 4.1 On the Job Training -Type 4.2 Executive Development 4.3 Types of Training Aids | K1-5 K1 -5 K1 -5 | 5 5 5 | 1-5 1-5 1-5 |
| 5 | Training Implementations 5.1 Implementations -Meaning and Significance of Training Implementations 5.2 Approaches to Training Implementation 5.3 Training Evaluation- Need and significance 5.4 Donald Kirk Patricks Evaluation Model | K1- 5 K1-5 K1-5 K5 | 2 3 5 5 | 1-5 1-5 1-5 5 |

BOOK FOR STUDY

Pandu Naik.G, *Training and Development*, Exceel Book, 2010

BOOKS FOR REFERENCE

Udai Pareek, *Training and Development in HRD*, New Delhi, Tata McGraw Hill

Lynton P Rolf, *Training and Development*, New Delhi, Vistaar

Vasudeva, *Training and Development*, Common Wealth

Kumar KBS, *Training and Development*, ICAI University Press

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|---|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) 300 words (one K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for one K3 question and one K4 question) 600 words |
| C | K5 | 20 | 1 x 20 = 20 (internal choice) 1200 words |
| | | 50 | |

Total Marks: 50

Other Components:

Quiz, MCQ, Seminar, Presentation

Total Marks: 100

Duration: 3 hours

End Semester Examination:

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for two K3 questions and two K4 questions) 600 words |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions) 1200 words |
| | | 100 | |

Mapping of Course Outcomes (COs)

to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PE/TD15 | | | | | | | | | | | | |
|-----------------------|--|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: TRAINING AND DEVELOPMENT | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023 – 2024)

SERVICE MARKETING

CODE: 23CM/PE/SM15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarise with the services sector operations and its diversity.
- To impart students with the knowledge of extended marketing mix.
- To create an awareness about the role of service sectors for growth in the economy.
- To acquaint with the challenges and dynamic environment of service sector.
- To enable them to develop strategies for marketing in service sector.

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | recall the unique features and concept of service marketing. | K1 |
| CO2 | assessing the demand and apply marketing mix concepts in the service industry to increase the profitability. | K2 |
| CO3 | analyse service gaps and develop competitive positioning strategy in service marketing. | K3 |
| CO4 | design the process of managing the service encounter. | K4 |
| CO5 | evaluate and appreciate the multiple service aspects and their impact on customer satisfaction and customer grievance redressal. | K5 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|------|
| 1 | Introduction 1.1 Special Global Feature and Services 1.2 Marketing Management for Services – Expanding the Marketing Mix 1.3 An Integrated Approach to Services Marketing – Servuction Model | K1- K5 | 10 | 1- 5 |
| 2 | Managing Demand and Capacity 2.1 Nature of Demand and Patterns of Demand for Services 2.2 Using Marketing Mix to Manage Demand 2.3 Balancing Capacity to Demand | K1-K5 | 15 | 1- 5 |
| 3 | Positioning Service 3.1 Creating a Competitive Positioning 3.2 Steps in Developing a Positioning Strategy – Mission, Vision, Strategic Goals 3.3 The Service Gaps – Quality Gap, Performance Gap, Delivery Gap, Customer gap | K1- K5 | 15 | 1- 5 |
| 4 | Managing the Service Encounter 4.1 Designing the Interactive Process – Blue Printing 4.2 Designing the Physical Environment 4.3 Roles of People in the Process | K 1-K5 | 15 | 1- 5 |
| 5 | Customer Satisfaction 5.1 Customer Expectation – Expectation Hierarchy, Satisfaction Process 5.2 Servqual Dimensions – Key Drives of Quality 5.3 Principle of Complaint Management and Service Recovery | K1- K5 | 10 | 1- 5 |

BOOKS FOR STUDY

Andrey, Gilmore E. *Service Marketing and Management*. New Delhi : Sage Publishing, 2003.
Jha S.M. *Services Marketing*. Mumbai: Himalaya, 1998.

BOOKS FOR REFERENCE

Lovelock, Christopher. H. *Services Marketing*. USA: Prentice Hall, 2004.
Promod, Batra. *Simple Ways to Manage your Service Customers*. New Delhi: Think Inc, 1997.
Rampal, M.Kand Gupta S.L. *Services Marketing Concepts, Application and cases*. New Delhi: Galgotia , 2003.
Roland, T. Rust, Anthony J, Zahovik, Timothy L. Keinigham. *Services Marketing*. USA: Addison – Wesley Longman Inc, 1999.
Shajahan S. *Services Marketing Concepts, Practices and cases*. Mumbai: Himalaya, 2001
Sinha, P.K Sahoo S.C. *Services Marketing – Text and Readings*. Mumbai: Himalaya, 1994.

JOURNALS

International Journal of Research in Marketing
Journal of Services Marketing
Journal of Professional Services Marketing

WEB RESOURCES

<http://www.managementstudyguide.com/>
<http://blog.clientheartbeat.com/>

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
| B | K3, K4 | 20 | 2 x 10 = 20 (internal choice for K3 question and K4 question 600 words) |
| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
| B | K3, K4 | 40 | 4 x 10 = 40 (internal choice for K3 questions and K4 questions 600 words) |
| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

| Semester | Subject Code: 23CM/PE/SM15 | | | | | | | | | | | | |
|-----------------------|---------------------------------|------|------|------|------|------|------|------|------------------------------------|-------|-------|-------|-------|
| | Course Title: SERVICE MARKETING | | | | | | | | | | | | |
| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | | | | Programme Specific Outcomes (PSOs) | | | | |
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| CO 1 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 |
| CO 2 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 2 | 1 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023–2024)

ENTREPRENEURSHIP AND FAMILY BUSINESS

CODE: 23CM/PE/EF23

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To understand the dynamics of a family business and the opportunities within business
- To expose students to the governance issues and conflict in family business
- To acquaint with the growth and sustainability of family business
- To familiarize on strategic planning for the family business

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | outline the growth in business and relationship in family | K1 |
| CO2 | prepare modes of succession planning in family business | K2 |
| CO3 | comprehend the need for conflict resolution in family business | K3 |
| CO4 | appreciate the parallel strategic planning for the family and business | K4 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|---|--------|-----|------|
| 1 | Introduction 1.1 Overview of the Family Enterprise –Distinction between Family and Non- FamilyBusiness 1.2 Entrepreneur - Functions and Characteristics 1.3 Complexity of Family Business, Managing the Family Business 1.4 Strength and Weakness of Family Firm | K1- K4 | 5 | 1- 4 |
| 2 | Economic Contribution of Family Business 2.1 Size of Family Firm 2.2 Contribution to Employment and GDP 2.3 Industry Affiliation of Family Firms | K1-K4 | 5 | 1- 4 |
| 3 | Governance in Family Business 3.1 Corporate Governance- Role and Involvement of Board of Directors 3.2 Family Governance- Family Involvement, Ownership, Management and Family Values and Goals 3.3 Wealth Governance | K1- K4 | 10 | 1- 4 |
| 4 | Strategic Management in Family Business 4.1 Strategic Decision Making in Family Firms 4.2 Competitive Advantage of Family Firms 4.3 Family as Resource Provider 4.4 Succession Planning | K1- K4 | 10 | 1- 4 |
| 5 | Relationship and Conflict in Family Business 5.1 Social Structure of the Family Business 5.2 Interpersonal Dynamics in Family 5.3 Conflict and Lifecycle of the firm 5.4 Conflict Resolution, Case Studies | K1- K4 | 9 | 1- 4 |

BOOKS FOR STUDY

Thomas Zellweger, *Managing the Family Business*, Edward Elgar Publication, 2017
 Gersick, K.E., Davis, J.A., Hampton, M.M., & Lansberg, *Generation to Generation: Life Cycles of the Family Business*, Harvard Business School Press, 1997

BOOKS FOR REFERENCE

Collier, C.W, *Wealth in Families*. Harvard University, 2002.
 Fleming, Q.J. *Keeping the Family Baggage Out of the Family Business*. New York: Simon & Shuster, 2002.
 Hilburt-Davis J. and Dyer Jr. W.G, *Consulting to Family Business: Contracting, Assessment, and Implementation (organizational development)*. Pfeiffer Publishing, 2002.

WEB RESOURCES

us.sagepub.com

<http://www.frscsa.org/>

<https://joe.org>

PATTERN OF ASSESSEMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) 300 words (One K1 question and one K2 question) |
| B | K3, K4 | 20 | 2 x 10 = 20 (Internal choice for K3 question and K4 question) 600 words |
| C | K4 | 20 | 2 x 10 = 20 (Internal choice for K4 questions) 1200 words |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours**

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (Two K1 question and two K2 question) |
| B | K3, K4 | 40 | 4 x 10 = 40 (Internal choice for K3 questions and K4 questions) 600 words |
| C | K4 | 40 | 2 x 20 = 40 (out of 3 choices) 1200 words |
| | | 100 | |

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.Com. Degree

SYLLABUS

(Effective from the academic year 2023-2024)

HUMAN RESOURCE MANAGEMENT

CODE: 23CM/PE/HR23

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To understand the HRM concepts
- To acquaint students with the various training and performance appraisal methods
- To familiarize students with stress and conflict management
- To demonstrate the various employee training programme

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|--|-----------|
| CO1 | identify the human resources requirement in an organization | K1 |
| CO2 | define the process of job analysis and discuss its importance | K2 |
| CO3 | compare and contrast the methods used for selection and placement of human resources | K3 |
| CO4 | explain the steps required to develop and evaluate an employee training programme | K4 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse | | |

| UNIT | CONTENT | CL | HRS | CO |
|------|--|--------|-----|------|
| 1 | Introduction 1.1 Human Resource Planning – Importance, Objectives and Process 1.2 Job Analysis and Design 1.3 Meaning - Recruitment, Selection and Placement 1.3.1 Sources of recruitment and recruitment process 1.3.2 Process of Selection and Placement | K1- K4 | 5 | 1- 4 |
| 2 | Training and Performance Appraisal 2.1 Introduction to Training 2.1.1 Techniques or Methods. 2.1.2 Identification of the training needs 2.2 Performance appraisal - Methods | K1-K4 | 5 | 1- 4 |
| 3 | Stress and Conflict Management 3.1 Conflict Management - Levels, Sources, Resolution strategies, Negotiation 3.2 Stress -Nature, Causes, Measures to Manage Stress | K1- K4 | 10 | 1- 4 |
| 4 | Controlling 4.1 The System and Process of Controlling 4.2 Control Techniques and Information Technology 4.3 Global Controlling and Global Challenges | K1- K4 | 10 | 1- 4 |
| 5 | Organisational Change and Culture 5.1 Organisational Change – Meaning- Factors influencing Change –Approaches 5.2 Organisational Culture and Development –Meaning of Organisational Culture 5.3 Role and Types of Culture | K1- K4 | 9 | 1- 4 |

BOOKS FOR STUDY

L.M.Prasad , *Human Resource Management.*, Sultan chand & Sons, 2018

Ashwathappa , *Human Resource Management Text and Cases*, Mcgraw Hill Education, 2017

BOOKS FOR REFERENCE

Gary Dessler, Biju Varkkey, *Human Resource Management*, Pearson Education, 2017

Stephen P. Robbins, Timothy A Judge, Neharika Vohra, *Organisational Behaviour*, Pearson Education, 2016

Tripathi , *Human Resource Management*, Sultan Chand.

PATTERN OF ASSESSEMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|-----------|--|
| A | K1, K2 | 10 | 2 x 5 = 10 (No choice) (one K1 question and one K2 question 300 words) |
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| C | K5 | 20 | 1 x 20 = 20 (internal choice 1200 words) |
| | | 50 | |

Other Components: Total Marks: 50

Quiz, MCQ, Seminar, Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) (K1 question and K2 question 300 words) |
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| C | K5 | 40 | 2 x 20 = 40 (From a choice of 3 questions 1200 words) |
| | | 100 | |

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M.Com. Degree

SYLLABUS

(Effective from the academic year 2023– 2024)

RETAIL BANKING

CODE: 23CM/PI/RB24

CREDITS: 4

OBJECTIVES OF THE COURSE

- To acquaint students with the role and importance of retail banking
- To expose the students to the retail banking products
- To provide knowledge and understanding of the current trends in retail banking

COURSE LEARNING OUTCOMES

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

| COs | DESCRIPTION | CL |
|---|---|----|
| CO1 | explain the functions of retail banking operations | K1 |
| CO2 | appreciate the importance of effective customer relationship management in retail banking | K2 |
| CO3 | comprehend the recent trends in retail banking | K3 |
| CO4 | gain an understanding of effective marketing of the different retail products | K4 |
| CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse | | |

| UNIT | CONTENT | CL | CO |
|------|---|--------|------|
| 1 | Introduction 1.1 History, Definition, Role within the Bank Operations 1.2 Applicability of Retailing Concepts - Distinction between Retail and Corporate / Wholesale Banking | K1- K4 | 1- 4 |
| 2 | Retail Products 2.1 Overview – Retail Products and Customer Requirements Products development process 2.2 Liabilities and Assets Products 2.3 Home Loans, Auto / Vehicle Loans, Personal Loans, Educational Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments 2.4 Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points | K1-K4 | 1- 4 |

| UNIT | CONTENT | CL | CO |
|------|--|--------|------|
| 3 | Marketing of Retail Products 3.1 MIS and Accounting 3.2 Retail Strategies 3.3 Tie-up with Institutions 3.4 Delivery Channels | K1- K4 | 1- 4 |
| 4 | Customer Relationship Management 4.1 Role and Impact of Customer Relationship Management 4.2 Stages in Customer Relationship Management Process 4.3 Regulations and compliance | K1- K4 | 1- 4 |
| 5 | Trends in Retail Banking 5.1 Technology for Retail Banking 5.2 Issues related to Retail Banking 5.3 Securitisation, Mortgage Based Securities 5.4 Trends in Retailing - Insurance, Demat Services, Online and Phone Banking | K1- K4 | 1- 4 |

BOOKS FOR REFERENCE

Ramamurthy Natarajan, *Retail Banking*, CreateSpace Independent Publishing Platform, 2016
 Agarwal O P, *Retail Banking in India*, Skylark Publications
 Keith Pond, *Retail Banking*, Gosbrook Professional Publishing, 2017
 Indian Institute of Banking and Finance, *Retail Banking*, Macmillan Publication, 2015

JOURNALS

Journal of Intellectual Property Rights 2007 and 2009
 Indian journal of law and technology
 Symbiosis contemporary law journal

WEB RESOURCES

www.unesco.org/new/en/unesco/
www.lawctopus.com/
www.indialawworld.Co

PATTERN OF ASSESSEMENT

End Semester Examination:

Total Marks: 100

Duration: 3 hours

| Section | Knowledge Level | Marks | Pattern |
|---------|-----------------|------------|--|
| A | K1, K2 | 20 | 4 x 5 = 20 (No choice) 300 words (Two K1 question and two K2 question) |
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| C | K4 | 40 | 2 x 20 = 40 (out of 3 choices) 1200 words |
| | | 100 | |