

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)
Re-accredited (**3rd Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



TANSICHE-CBCS with OBE

MASTER OF COMMERCE

PROGRAMME CODE - PC

COURSE STRUCTURE

(w.e.f. 2023 – 2024 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14
 (An Autonomous Institution – Affiliated to Madurai Kamaraj University)
 Re-accredited (3rd Cycle) with Grade A⁺ with CGPA 3.51by NAAC
 TANSICHE CBCS with OBE

DEPARTMENT OF COMMERCE - M.Com
 (w.e.f. 2023- 2024 onwards)

VISION

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as an ICMA Centre with excellence and create more Chartered Accountants.

MISSION

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Course Structure.

Programme Educational Objectives (PEOs)
M.Com

| S.No | On completion of the Programme, the student will be able to |
|-------------|--|
| PEO1 | To become experts in Accounting Methodology and enhance Professionalism through innovative practices to be tactful to face unforeseen demand and change situational roles in industry and academics. |
| PEO2 | Stimulate the student's capabilities towards innovation and creativity in problem solving skills in business modeling with societal impact. |
| PEO3 | To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society at large. |
| PEO4 | Communicate effectively by reading with insight, writing effective reports, speaking independently, listening to give effective response, and comprehending & designing in documentation. |
| PEO5 | Uphold and improve the students technical and managerial competencies through career and professional learning Viz., Chartered Accountants(CA), Cost & Management Accountants (CMA), Company Secretary (CS) and advanced degree programmes in the field of Commerce. |

Programme Outcomes (POs) with Graduate Attributes

| Sl.No | Graduate Attributes | On completion of the Programme, the student will be able to |
|-------|--|--|
| PO1 | Problem Solving Skill & Decision Making Skill | Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context. Foster analytical and critical thinking abilities to enable decision-making based on data |
| PO2 | Employability Skill & Entrepreneurial Skill | Develop business acumen to enhance employability skills in the competitive environment. Equip with skills and competencies to become an entrepreneur |
| PO3 | Contribution to Society | Succeed in career endeavours and contribute significantly to society. |
| PO4 | Communication Skill | Develop communication, managerial and interpersonal skills. |
| PO5 | Individual and Team Leadership Skill | Lead oneself and the team to achieve organizational goals. |
| PO6 | Lifelong learning | Acquire knowledge and skills, including “learning how to learn” |

Programme Specific Outcomes (PSOs) with Graduate Attributes

| Sl.No | Graduate Attributes | On completion of the Programme, the student will be able to |
|-------|---------------------------------------|--|
| PSO1 | Entrepreneurship | Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations. |
| PSO2 | Research and Development | Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development. |
| PSO3 | Contribution to the Society | Contribution to the Society |
| PSO4 | Placement | Demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply in diverse frames of decisions and actions. |
| PSO5 | Contribution to Business World | Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world. |

Eligibility for Admission: Pass in B.Com.,

Duration of the Course:

The students shall undergo prescribed courses of study for the period of two academic years under CBCS semester pattern with Outcome Based Education.

Medium of Instruction: English

System:TANSCHÉ - Choice Based Credit System with Outcome Based Education.

Nature of the Course

Courses are classified according to the following nature

1. Knowledge & Skill
2. Employability Oriented
3. Entrepreneurship Oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several bases, such as

1. Based on purpose:

- Formative (Internal tests, Assignment, Seminar, Quiz, Documentation, Case lets, ICT based Assignment, Mini Projects administered during the learning process)
- Summative (Evaluation of students learning at the end of instructional unit)

2. Based on Domain knowledge: (Post Graduate Up to K5 Levels)

- Assessment through K1, K2,K3, K4 & K5

Evaluation

| | |
|---|-------------|
| Continuous Internal Assessment Test (CIA) | : 25 Marks |
| Summative Examination | : 75 Marks |
| Total | : 100 Marks |

CIA-Continuous Internal Assessment: 25 Marks

| Components | Marks |
|--|-----------|
| Test (Average of two tests) (Conduct for 120 marks and converted into 12 marks) | 12 |
| Creative Assignment | 3 |
| Assignment | 5 |
| Seminar | 5 |
| Total | 25 |

- Centralized system of Internal Assessment Tests
- There will be a two Internal Assessment Tests
- Duration of Internal Assessment Test I and II will be 2 1/2 hours.
- Students shall write retest on the genuine grounds if they are absent in either Test I & Test II with the approval of Head of the Department.

Question Paper Pattern for Continuous Internal Assessment Test I and Test II

| Section | Marks |
|---|-----------|
| A – Multiple Choice Questions (8x1Mark) | 8 |
| B – Short Answer (6 x 2 Marks) | 12 |
| C – Either Or type (4/8 x 5 Marks) | 20 |
| D – Open Choice type (2/4 x 10 Marks) | 20 |
| Total | 60 |

Conducted for 120 marks and converted into 15 marks

Question Paper Pattern for Summative Examination

| Section | Marks |
|---|-----------|
| A – Multiple Choice Questions without choice (10x 1Mark) | 10 |
| B – Short Answer Questions without choice (5 x 2 Marks) | 10 |
| C – Either Or type (5/10 X 5Marks) | 25 |
| D – Open Choice type(3out of 5 X 10Marks) | 30 |
| Total | 75 |

- In respect of external examinations passing minimum is **45%** for Post Graduate Courses and in total, aggregate of **50%**.
- Latest amendments and revisions as per UGC and TANSCHÉ Norms are taken into consideration in curriculum preparation.

Distribution of Marks in % with K levels CIAI, II & External Assessment

| Blooms Taxonomy | Internal Assessment | | External Assessment |
|--------------------|---------------------|------|---------------------|
| | I | II | |
| Knowledge (K1) | 8 % | 8 % | 5 % |
| Understanding (K2) | 8 % | 8 % | 14 % |
| Apply (K3) | 24 % | 24 % | 27% |
| Analyze (K4) | 30 % | 30 % | 27% |
| Evaluate (K5) | 30% | 30% | 27% |

BLUE PRINT FOR INTERNAL ASSESSMENT-I
Articulation Mapping –K Levels with Course Learning Outcomes(CLOs)

| Sl.No | CLOs | K-Level | Section A | | Section B | | Section C (Either or Type) | Section D (Open Choice) | Total |
|---------------------------------|------|---------|---------------------|----------|------------------------------|------------------|--|----------------------------|-------|
| | | | MCQs (No Choice) | | Short Answers (No Choice) | | | | |
| | | | No. of Questions | K-Level | No. of Questions | K-Level | | | |
| 1 | CLO1 | Upto K5 | 1 2 | K1 K2 | 1 1 | K 1 K 3 | 1(K3) 1(K5) | 1(K4) | |
| 2 | CLO2 | Upto K5 | 2 1 | K1 K2 | 1 1 | K 1 K 2 | 1(K3) (Each set of questions must be in the same level) | 1(K4) 1(K5) | |
| 3. | CLO3 | Upto K5 | 1 1 | K1 K2 | 1 1 | K 2 K 3 | 1(K4) | 1(K5) | |
| No. of Questions to be asked | | | 8 | | 6 | | 8 | 4 | 26 |
| No. of Questions to Be answered | | | 8 | | 6 | | 4 | 2 | 20 |
| Marks for each question | | | 1 | | 2 | | 5 | 10 | |
| Total Marks for each section | | | 8 | | 12 | | 40 | 40 | 100 |

BLUE PRINT FOR INTERNAL ASSESSMENT– II
Articulation Mapping –K Levels with Course Learning Outcomes (CLOs)

| Sl.No | CLOs | K-Level | Section A | | Section B | | Section C | Section D | Total |
|--------------------------------|------|---------|------------------|----------|---------------------------|----------|--|----------------|-------|
| | | | MCQs (No Choice) | | Short Answers (No Choice) | | (Either or Type) | (Open Choice) | |
| | | | No. of Questions | K-Level | No. of Questions | K-Level | | | |
| 1 | CLO3 | Upto K5 | 1 2 | K1 K2 | 1 1 | K1 K3 | 1(K3) 1(K5) | 1(K4) | |
| 2 | CLO4 | Upto K5 | 2 1 | K1 K2 | 1 1 | K1 K2 | 1(K3) (Each set of questions must be in The same level) | 1(K4) 1(K5) | |
| 3. | CLO5 | Upto K5 | 1 1 | K1 K2 | 1 1 | K2 K3 | 1(K4) | 1(K5) | |
| No. of Questions to be asked | | | 8 | | 6 | | 8 | 4 | 26 |
| No.of Questions to Be answered | | | 8 | | 6 | | 4 | 2 | 20 |
| Marks for each question | | | 1 | | 2 | | 5 | 10 | |
| Total Marks for each section | | | 8 | | 12 | | 40 | 40 | 100 |

Distribution of Marks with choice K Levels CIA I – CIA and II-CIA

| CIA | K Levels | Section-AMCQ (No choice) | Section – B (Short Answer (No choice)) | Section- C (Either or Type) | Section-D (Open Choice) | Total Marks | % of Marks |
|-----------|---------------|--------------------------|--|-----------------------------|-------------------------|-------------|------------|
| I | K1 | 4 | 4 | | | 8 | 8 |
| | K2 | 4 | 4 | | | 8 | 12 |
| | K3 | | 4 | 20 | | 24 | 40 |
| | K4 | | | 10 | 20 | 30 | 40 |
| | K5 | | | 10 | 20 | 30 | 20 |
| | Mark s | 8 | 12 | 40 | 40 | 100 | 100 |
| II | K1 | 4 | 4 | | | 8 | 8 |
| | K2 | 4 | 4 | | | 8 | 12 |
| | K3 | | 4 | 20 | | 24 | 40 |
| | K4 | | | 10 | 20 | 30 | 40 |
| | K5 | | | 10 | 20 | 30 | 20 |
| | Mark s | 8 | 12 | 40 | 40 | 100 | 100 |

Articulation Mapping –K Levels with Course Learning Outcomes (CLOs) for Internal Assessment (SEC)

| Sl.No | CLOs | K-Level | Section A | | Section B | | Section C (Either/or Type) | Section D (open choice) | Total | |
|---------------------------------|------|---------|------------------|---------|---------------------------|---------|--|-------------------------|------------|--|
| | | | MCQs (No choice) | | Short Answers (No choice) | | | | | |
| | | | No. of Questions | K-Level | No. of Questions | K-Level | | | | |
| 1 | CLO1 | Upto K4 | 2 | K1 | | | 2(K3&K3) 2(K3&K3) 2(K4&K4) 2(K5&K5) | 1(K3) | | |
| 2 | CLO2 | Upto K4 | 2 | K1 | | | | 1(K4) | | |
| 3 | CLO3 | Upto K4 | | | 2 | K2 | | | 1(K4) | |
| 4 | CLO4 | Upto K5 | | | 2 | K2 | | | 1(K5) | |
| 5 | CLO5 | Upto K5 | | | 2 | K2 | | | 1(K5) | |
| No. of Questions to be asked | | | 4 | | 3 | | 8 | 5 | 20 | |
| No. of Questions to be answered | | | 4 | | 3 | | 4 | 2 | 13 | |
| Marks for each question | | | 1 | | 2 | | 5 | 10 | | |
| Total Marks for each section | | | 4 | | 6 | | 20 | 20 | 50 (Marks) | |

Distribution of Section-wise Marks with K Levels for Internal Assessment (SEC)

| K Levels | Section A (MCQ'S) (No choice) | Section B (Short Answer) (No choice) | Section C (Either or Type) | Section D (Open choice) | Total Marks | % of Marks |
|--------------------|-------------------------------------|--|-------------------------------|----------------------------|-------------|------------|
| K1 | 4 | | | | 4 | 4 |
| K2 | | 6 | | | 6 | 6 |
| K3 | | | 2 0 | 10 | 30 | 30 |
| K4 | | | 1 0 | 20 | 30 | 30 |
| K5 | | | 1 0 | 20 | 30 | 30 |
| Total Marks | 4 | 6 | 40 | 50 | 100 | |

K1 – Remembering and recalling facts with specific answers.

K2- Basic understanding of acts and stating main ideas with general answers.

K3-Application oriented Solving Problems, Justifying the statement and deriving inferences

K4- Examining, analyzing, presentation and make inferences with evidences.

K5-Evaluating, making Judgments based on criteria

Articulation Mapping –K Levels with Course Learning Outcomes(CLOs) for External Assessment

| Sl.No | CLOs | K-Level | Section A | | Section B | | Section C | Section D | Total |
|---------------------------------|------|---------|---------------------|---------|------------------------------|---------|------------------|---------------|---------------|
| | | | MCQs (No choice) | | Short Answers (No choice) | | (Either/or Type) | (open choice) | |
| | | | No. of Questions | K-Level | No. of Questions | K-Level | | | |
| 1 | CLO1 | Upto K4 | 2 | K1&K2 | 1 | K1 | 2(K2&K2) | 1(K3) | |
| 2 | CLO2 | Upto K4 | 2 | K1&K2 | 1 | K2 | 2(K3&K3) | 1(K4) | |
| 3 | CLO3 | Upto K4 | 2 | K1&K2 | 1 | K3 | 2(K3&K3) | 1(K4) | |
| 4 | CLO4 | Upto K5 | 2 | K1&K2 | 1 | K4 | 2(K4 &K4) | 1(K5) | |
| 5 | CLO5 | Upto K5 | 2 | K1&K2 | 1 | K5 | 2(K5 &K5) | 1(K5) | |
| No. of Questions to be asked | | | 10 | | 5 | | 1 0 | 5 | 30 |
| No. of Questions to be answered | | | 10 | | 5 | | 5 | 3 | 23 |
| Marks for each question | | | 1 | | 2 | | 5 | 10 | |
| Total Marks for each section | | | 10 | | 10 | | 2 5 | 30 | 75 (Marks) |

Distribution of Section-wise Marks with K Levels for External Assessment

| K Levels | Section A (MCQ'S) (No choice) | Section B (Short Answer) (No choice) | Section C (Either or Type) | Section D (Open Choice) | Total Marks | % of Marks |
|------------------------|--|---|---|------------------------------------|--------------------|-----------------------|
| K1 | 5 | 2 | - | - | 7 | 5 |
| K2 | 5 | 2 | 1 0 | - | 17 | 14 |
| K3 | - | 2 | 2 0 | 10 | 32 | 27 |
| K4 | - | 2 | 1 0 | 20 | 32 | 27 |
| K5 | - | 2 | 1 0 | 20 | 32 | 27 |
| Total Marks | 10 | 10 | 5 0 | 50 | 12 0 | 100 |

K1-Remembering and recalling facts with specific answers.

K2- Basic understanding of facts and stating main ideas with general answers.

K3-Application oriented Solving Problems Justifying the statement and deriving inferences

K4- Examining, analyzing, presentation and make inferences with evidences.

K5-Evaluating, making Judgments based on criteria

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DEPARTMENT OF COMMERCE – M.Com
TANSCHC-CBCS with OBE
COURSE STRUCTURE – SEMESTER WISE
 (w.e.f. 2023 – 2024 Batch onwards)

| Semester | PART | COURSE CODE | COURSE TITLE | HOURS | EXAMINATION (HRS) | MAX. MARKS | | | CREDITS |
|----------|------|--------------|---|-----------|-------------------|------------|-----|-----------|-----------|
| | | | | | | CIA | EXT | Total | |
| III | III | 23OPCOM31 | Core VII - Taxation | 6 | 3 | 25 | 75 | 100 | 5 |
| | | 23OPCOM32 | Core VIII - Research Methodology | 6 | 3 | 25 | 75 | 100 | 5 |
| | | 23OPCOM3P | Core IX - Computer Applications in Business Lab | 6 | 3 | 40 | 60 | 100 | 5 |
| | | 23OPCOM34 | Core X - International Business | 6 | 3 | 25 | 75 | 100 | 4 |
| | | | DSEC-V | 3 | 3 | 25 | 75 | 100 | 3 |
| | IV | 23OPCOMSEC3P | SEC- II MS-Excel Lab | 3 | 3 | 40 | 60 | 100 | 2 |
| | | 23OPCOMIN3 | Internship/Industrial Activity | - | - | - | - | - | 2 |
| | | | Total | 30 | | | | | 26 |
| IV | III | 23OPCOM41 | Core XI- Corporate and Economic Laws | 6 | 3 | 25 | 75 | 100 | 5 |
| | | 23OPCOM42 | Core XII- Human Resource Analytics | 6 | 3 | 25 | 75 | 100 | 5 |
| | | 23OPCOMPR4 | Project with Viva | 10 | 3 | 20 | 80 | 100 | 7 |
| | | | DSEC - VI | 4 | 3 | 25 | 75 | 100 | 3 |
| | IV | 23OPCOMSEC4 | SEC-III Entrepreneurship Development | 4 | 3 | 25 | 75 | 100 | 2 |
| | V | 23OP5EA4 | Extension Activity | - | - | - | - | - | 1 |
| | | Total | 30 | | | | | 23 | |

DSEC–Discipline Specific Elective Course

SEC – Skill Enhancement Course

Semester III:

DSEC–V (Choose any one)

1. Strategic Management - 23OPCOMDSE3A
2. International Financial Management - 23OPCOMDSE3B

Semester IV:

DSEC–VI(Choose any one)

1. Organisational Behaviour - 23OPCOMDSE4A
2. Insolvency Law and Practice - 23OPCOMDSE4B

| II M.Com | | | | | | | | |
|-----------------|-----------------|------------------|-----------------|----------|---------------------|-----------|-----------|------------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| III | Core-VII | 23OPCOM31 | Taxation | 5 | 6 | 25 | 75 | 100 |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To identify deductions from gross total income and computation of income for different classes of assesses
2. To understand the procedure for filing of returns and tax planning
3. To analyse the structure on international business taxation
4. To assess Goods and Services Tax and filing GST returns
5. To compute customs duty as per Customs Act

Course Content:**UNIT : I - Assessment of persons**

Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT : II - Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT : III - International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT : IV - Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns-

Penalties – Prosecution – Appeal and Revision.

UNIT : V - Customs Act, 1962

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Books for study:

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, SahityaBhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangar andYogendraBangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

Books for reference:

1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. GirishAhuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Pedagogy: Chalk and Talk, Seminar, Quiz, Assignment, Workshop

Rationale for nature of Course: Students Gain a better knowledge on the important provisions of GST .

Activities to be given

1. To provide an insight into practical aspects and apply the provision of GST law to various situation.
2. To Appreciate the registration procedure relating to GST

Question Pattern : Theory: 40%; Problems: 60%**Course Learning Outcomes(CLO)**

On completion of the course, behind the students will be able to:

| | Course Outcomes | Knowledge Level |
|------|---|-----------------|
| CLO1 | Estimate taxable income | Upto K4 |
| CLO2 | File returns and plan taxes | Upto K4 |
| CLO3 | Illustrate the nuances of international business taxation | Upto K4 |
| CLO4 | Apply the provisions of GST | Upto K5 |
| CLO5 | Assess the provisions of Customs Act | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 3 | 3 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 105 hrs

| UNI TS | DESCRIPTION | No. of Hours | Mode of Teaching |
|--------|--|--------------|---------------------------------------|
| I | Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society. | 18 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|-----|--|----|--|
| II | <p>Tax Returns and Tax planning</p> <p>Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.</p> | 18 | Chalk & Talk Demo Coding |
| III | <p>International business taxation</p> <p>International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.</p> | 18 | Chalk & Talk, Spot Test Demo Coding |
| IV | <p>Goods and Services Tax</p> <p>Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.</p> | 18 | Chalk & Talk Demo Coding Spot Test |
| V | <p>Customs Act, 1962</p> <p>Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.</p> | 18 | Chalk & Talk, Spot Test Demo Coding Students Seminar |

Course Designer Mrs. Jeyapriya

| II M.Com | | | | | | | | |
|----------|-------------|-------------|----------------------|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| III | Core-VIII | 23OPCOM32 | Research Methodology | 5 | 6 | 25 | 75 | 100 |

| Nature of the Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses
3. To evaluate the data collection techniques
4. To perform parametric and non-parametric tests
5. To enhance report writing skills and develop ethical conduct in research

Course Content:**UNIT : I - Introduction to Research Methodology**

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT : II - Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT : III - Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

UNIT : IV - Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT : V - Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Books for study:

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

Books for study:

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

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. <https://prog.lmu.edu.ng/colleges\CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf>
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Activities to be Given :To collect project report

Question Pattern : Theory: 80%; Problems: 20%

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|---|-----------------|
| CLO1 | Recall the research concepts and recognise the research problem | Upto K4 |
| CLO2 | Formulate research hypothesis and determine the sample size | Upto K4 |
| CLO3 | Select appropriate method for data collection | Upto K4 |
| CLO4 | Make inferences based on statistical tests | Upto K5 |
| CLO5 | Draft a research report avoiding plagiarism | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO4 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO5 | 3 | 3 | 3 | 2 | 2 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 105 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|---------------------------------------|
| I | Introduction to Research Methodology Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. | 18 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|-----|---|----|---|
| II | <p>Hypothesis Testing and Research Design</p> <p>Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.</p> | 18 | Chalk & Talk , Demo Coding |
| III | <p>Data Collection</p> <p>Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.</p> | 18 | Chalk & Talk, Spot Test Demo Coding |
| IV | <p>Data Analysis</p> <p>Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)</p> <p>Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.</p> | 18 | Chalk & Talk Demo Coding Spot Test |
| V | <p>Preparation of Research Report</p> <p>Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.</p> | 18 | Chalk & Talk, Spot Test Demo Coding Students Seminar |

Course Designer : Mrs.D.Reena

| II M.Com | | | | | | | | |
|-----------------|-------------|-------------|--|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| III | Core-IX | 23OPCOM3P | Computer Applications in Business Lab | 5 | 6 | 40 | 60 | 100 |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand the fundamentals of SPSS
2. To compare the values obtained in t-test and ANOVA
3. To perform regression and non-parametric tests
4. To create company, groups and ledgers and obtain financial statements using Tally Prime
5. To understand inventory management and account for goods and services tax

Course Content:**UNIT : I - Introduction to SPSS**

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

UNIT : II - Parametric Tests in SPSS

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

UNIT : III - Non-parametric Tests in SPSS

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

UNIT : IV - Introduction to Tally Prime

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

UNIT : V - Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems.
 GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

Books for study:

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

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata
- 5.

Web references:

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

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Will be able to acquire knowledge about both banking and insurance

Activities to be Given : Different types of Indian Insurance market and Digital Transaction

Question Pattern :100% Practical

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Create data file in SPSS | Upto K4 |
| CLO2 | Examine Means of samples | Upto K4 |
| CLO3 | Conduct non-parametric tests | Upto K4 |
| CLO4 | Create a company, form groups and get automated financial statements | Upto K5 |
| CLO5 | Automate inventory management and GST filing | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 2 | 3 | 2 | 2 | 3 | 3 |
| CLO2 | 3 | 3 | 2 | 2 | 3 | 3 |
| CLO3 | 3 | 3 | 2 | 2 | 3 | 3 |
| CLO4 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 3 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|--------------------------------------|
| I | Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output. | 18 | Chalk & Talk, Spot Test, Demo Coding |
| II | Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bivariate, Partial and Multiple. Simple linear regression. | 18 | Chalk & Talk, Spot Test, Demo Coding |

| | | | |
|-----|---|----|--------------------------------------|
| III | <p>Non-parametric Tests in SPSS</p> <p>Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test – Wilcoxon signed rank test – Kruskal Wallis test</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |
| IV | <p>Introduction to Tally Prime</p> <p>Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |
| V | <p>Inventory and GST in Tally Prime</p> <p>Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |

Course Designer : Ms.A.Nazima.

| | | | | | | | | II M.Com | |
|------------|----------------|------------------|-------------------------------|----------|---------------------|-----------|-----------|-----------------|--|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total | |
| III | Core- X | 23OPCOM34 | International Business | 4 | 6 | 25 | 75 | 100 | |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand the concepts of International Business and International Business Environment
2. To analyse the different theories of International Business.
3. To understand the legal procedures involved in International Business.
4. To evaluate the different types of economic integrations.
5. To analyse the operations of MNCs through real case assessment.

Course Content:**UNIT : I - Introduction to International business**

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT : II - Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.

UNIT : III - Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract - Legal provisions, Payment terms.

UNIT : IV - Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

UNIT : V - Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.

Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer-Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Pedagogy: Chalk and Talk, Quiz, Assignment, Seminar.

Rationale for nature of Course: Can be acquiring the knowledge of Business Management.

Activities to be given

1. Practice of using the planning and organization of different companies.
2. To executes the motivation and direction of the business.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Recall the concepts of International Business and International Business Environment | Upto K4 |
| CLO2 | Analyze different theories of International Business | Upto K4 |
| CLO3 | Evaluate the legal procedures involved in International Business | Upto K4 |
| CLO4 | Explain the different types of economic integrations. | Upto K5 |
| CLO5 | Identify the operations of MNCs through real case assessment | Upto K5 |

- K1- Remembering and recalling facts with specific answers
 K2- Basic understanding of facts and stating main ideas with general answers
 K3- Application oriented – Solving Problems
 K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 1 | 3 | 1 | 2 | 2 | 2 |
| CLO2 | 3 | 2 | 3 | 1 | 3 | 3 |
| CLO3 | 2 | 1 | 2 | 3 | 2 | 2 |
| CLO4 | 1 | 3 | 1 | 2 | 1 | 1 |
| CLO5 | 3 | 2 | 2 | 2 | 2 | 2 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|--|--------------|---|
| I | Introduction to International business International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. | 18 | Chalk & Talk , Spot Test, Demo Coding |
| II | Theoretical Foundations of International business Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production. | 18 | Chalk & Talk , Spot Test, Demo Coding |
| III | Legal framework of International Business Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract - Legal provisions, Payment terms. | 18 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|----|---|----|---|
| IV | <p>Multi-Lateral Agreements and Institutions</p> <p>Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union- Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB - Regulatory role played by WTO and UNCTAD.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |
| V | <p>Multinational Companies (MNCs) and Host Countries</p> <p>Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |

Course Designer : Mrs.S.Jeyasakthi

| II M.Com | | | | | | | | |
|----------|--------------|--------------|----------------------|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| III | Elective -VA | 23OPCOMDSE3A | Strategic Management | 3 | 3 | 25 | 75 | 100 |

| Nature of the Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand strategic management and its levels and phases
2. To analyse the dynamics of competitive strategic management techniques
3. To familiarize with the business and functional level strategies
4. To gain knowledge on organisational and strategic leadership
5. To apply latest concepts in strategy implementation and control

Course Content:

UNIT : I - Introduction to Strategic Management

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT : II - Techniques for Strategic Management

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT : III - Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT : IV - Organisation and Strategic Leadership

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT : V - Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Books for study:

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

Books for reference:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Pedagogy :

Chalk and Talk, Quiz, Brain Storming Activity, Assignment, Seminar.

Rationale for Nature of Course: Can be applied to a variety of use cases like scheduling and time management and enterprise resource planning (ERP)

Activities to be Given : Problems given to practice by using network analysis and game theory.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Summarise strategic management principles at different levels and phases | Upto K4 |
| CLO2 | Explain the dynamics of competitive strategic management techniques | Upto K4 |
| CLO3 | Examine business and functional level strategies | Upto K4 |
| CLO4 | Identify strategic leadership and organisational skills | Upto K5 |
| CLO5 | Apply latest concepts in strategy implementation and control | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 2 | 3 | 2 | 2 |
| CLO2 | 3 | 3 | 2 | 3 | 2 | 2 |
| CLO3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 3 | 3 | 2 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|---------------------------------------|
| I | Introduction to Strategic Management Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy. | 12 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|-----|---|----|---------------------------------------|
| II | <p>Techniques for Strategic Management</p> <p>Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.</p> | 12 | Chalk & Talk , Spot Test, Demo Coding |
| III | <p>Different Levels of Strategies</p> <p>Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.</p> | 12 | Chalk & Talk , Spot Test, Demo Coding |
| IV | <p>Organisation and Strategic Leadership</p> <p>Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.</p> | 12 | Chalk & Talk , Spot Test, Demo Coding |
| V | <p>Strategy Implementation and Control</p> <p>Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.</p> | 12 | Chalk & Talk , Spot Test, Demo Coding |

Course Designer :Mrs.D.Reena

| II M.Com | | | | | | | | |
|-----------------|---------------------|---------------------|---|----------|---------------------|-----------|-----------|------------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CI A | SE | Total |
| III | Elective -VB | 23OPCOMDSE3B | International Financial Management | 3 | 3 | 25 | 75 | 100 |

| Nature of the course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand the importance and nature of international flow of funds
2. To gain knowledge on the various features and transactions in the foreign exchange market
3. To analyse the techniques of international investment decisions for building a better portfolio
4. To understand the flow of funds in the international banks
5. To become familiar with various international instruments

Course Content:**UNIT : I - International Financial Management**

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

UNIT : II - Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

UNIT : III - International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

UNIT : IV - International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT : V - International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Books for study:

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER

Pedagogy :

Chalk and Talk, Quiz, Brain Storming Activity, Assignment, Seminar.

Rationale for Nature of Course: Can be applied to a variety of use cases like scheduling and time management and enterprise resource planning (ERP)

Activities to be Given : Problems given to practice by using network analysis and game theory.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Explain the importance and nature of international flow of funds | Upto K4 |
| CLO2 | Analyse the fluctuations in exchange rate and impact on exchange markets | Upto K4 |
| CLO3 | Analyse the techniques of international investment decisions for building a better portfolio | Upto K4 |
| CLO4 | Explain the flow of funds in the international banks | Upto K5 |
| CLO5 | Examine various international financial market instruments | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 1 | 2 | 2 | 3 | 2 | 2 |
| CLO2 | 1 | 2 | 2 | 3 | 2 | 2 |
| CLO3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CLO4 | 1 | 2 | 2 | 3 | 2 | 2 |
| CLO5 | 2 | 3 | 2 | 3 | 2 | 2 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|---------------------------------------|
| I | International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. | 12 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|-----|---|----|---------------------------------------|
| II | Foreign Exchange Market Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. | 12 | Chalk & Talk , Spot Test, Demo Coding |
| III | International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. | 12 | Chalk & Talk , Spot Test, Demo Coding |
| IV | International Financial Decisions Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. | 12 | Chalk & Talk , Spot Test, Demo Coding |
| V | International Financial Market Instruments Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. | 12 | Chalk & Talk , Spot Test, Demo Coding |

Course Designer :Mrs.V.Jeyapriya

| | | | | | | | | II M.Com | |
|------------|---------------|---------------------|---------------------|----------|---------------------|-----------|-----------|-----------------|--|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total | |
| III | SEC-II | 23OPCOMSEC3P | MS-Excel Lab | 2 | 3 | 40 | 60 | 100 | |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To handle large amounts of data in Excel.
2. To filtering, sorting, and grouping data or subsets of data.
3. To aggregate numeric data and summarize into categories and subcategories.
4. To presenting data in the form of charts and graphs.
5. To create pivot tables to consolidate data from multiple files.

Course Content:

UNIT-I: Spread Sheet Basics:-Introduction, Naming Convention, Moving within a Sheet, Entering, Editing the Data, Selecting Cells, Moving, Copying Data, Inserting Rows and Columns, Inserting and Deleting Cells, Changing Width of a Column, Formatting Numbers, Formulae, Summing of a Row or Column, Sum Function Average Function.

UNIT-II:Techniques of Microsoft Excel: - Formulas that Make Decisions, Styles, Functions in Excel, Using Auto calculate, Sum, Average Function. Applying Themes, Add or Remove a Sheet Background, Convert Text to Columns, Creating a Pivot Table Report, locking Fields.

UNIT-III: Working with Charts in Microsoft Excel :-Introduction to Charts, Creating & Modifying Charts in Excel, Reusing Charts by Creating Chart Templates, Types of Charts, Change the Chart Type of an Existing Chart, Create, Apply, Remove a Chart Template.

UNIT-IV: Validating Data in Microsoft Excel: -Prevent Invalid Data Entry in a Worksheet, Create a Drop-down List from a Range of Cells.

UNIT-V:Accessing Web with Microsoft Excel :-Create or Remove a Hyperlink, Create a Hyperlink to a New File, Create a Hyperlink to an Existing File or Web Page, Create a Hyperlink to an e-mail Address, Delete a Hyperlink.

Books for study:

1. Greg Harvey. (2018). Excel. All-in-One for Dummies.
2. BillJelen. & Michael Alexander. (2019). Microsoft Excel 2019 Pivot Table Data Crunching.Pearson Education

Books for reference:

1. Stephen Moffat.(2011). Excel 2010 Advanced . The Mouse training Company & Ventus Publishing.
2. Albert Chipman.(2021).Microsoft Office 365 User Guide: A Complete User Manual for Beginners and Pro with Useful Tips & Tricks to Master the Microsoft Office 365 New Features for Easy Navigation Paperback .

Web Resources :

1. <https://docs.microsoft.com/en-us/learn/certifications/courses/55270>
2. https://www.tutorialspoint.com/advanced_excel/advanced_excel_external_data_connection
3. <https://www.ablebits.com/office-addins-blog/2015/06/10/excel-date-functions/>
4. https://www.tutorialspoint.com/advanced_excel/index.htm

E-books :

1. <http://repository.itbad.ac.id/146/1/403.%20Fundamentals%20of%20Python%20First%20Programs%2C%20Second%20Edition.pdf>
2. <https://www.coursehero.com/file/50836140/Python-Data-Analytics-2nd-Editionpdf/>
3. <https://www.perlego.com/book/1443335/django-3-by-example-build-powerful-and-reliable-python-web-applications-from-scratch-3rd-edition-pdf>

Pedagogy

Projector Demonstration and Practical sessions.

Rationale for Nature of the course

Students can able to apply spreadsheet program in many business activities, educational training and personal data organization.

Activities to be Given : Practice to Create own programs, Group Discussion, Seminar.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|---|-----------------|
| CLO1 | Describe about the workbook, worksheet and its basic operations | Up to K4 |
| CLO2 | Identify the significance of Data validation. | Up to K4 |
| CLO3 | Focus on the importance of function and formulas. | Up to K4 |
| CLO4 | Compare various charts in Excel. | Up to K5 |
| CLO5 | Correlate different types of pivot table. | Up to K5 |

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining and making presentations with evidences.

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 2 | 3 | 2 | 2 | 2 |
| CLO2 | 3 | 3 | 2 | 3 | 2 | 3 |
| CLO3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CLO4 | 3 | 2 | 2 | 2 | 2 | 3 |
| CLO5 | 2 | 3 | 3 | 2 | 2 | 2 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|--|--------------|--------------------------|
| I | Introduction, Naming Convention, Moving within a Sheet, Entering, Editing the Data, Selecting Cells, Moving, Copying Data, Inserting Rows and Columns, Inserting and Deleting Cells, Changing Width of a Column, Formatting Numbers, Formulae, Summing of a Row or Column, Sum Function Average Function | 12 | Demo & Practical Session |
| II | Formulas that Make Decisions, Styles, Functions in Excel, Using Auto calculate, Sum, Average Function. Applying Themes, Add or Remove a Sheet Background, Convert Text to Columns, Creating a Pivot Table Report, locking Fields. | 12 | Demo & Practical Session |
| III | Introduction to Charts, Creating & Modifying Charts in Excel, Reusing Charts by Creating Chart Templates, Types of Charts, Change the Chart Type of an Existing Chart, Create, Apply, Remove a Chart Template | 12 | Demo & Practical Session |
| IV | Prevent Invalid Data Entry in a Worksheet, Create a Drop-down List from a Range of Cells. | 12 | Demo & Practical Session |
| V | Create or Remove a Hyperlink, Create a Hyperlink to a New File, Create a Hyperlink to an Existing File or Web Page, Create a Hyperlink to an e-mail Address, Delete a Hyperlink. | 12 | Demo & Practical Session |

Course Designer: Mrs.V.Jeyapriya

| | | | | | | | | II M.Com |
|-----------|-----------------|------------------|------------------------------------|----------|---------------------|-----------|-----------|-----------------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| IV | Core –XI | 23OPCOM41 | Corporate and Economic Laws | 5 | 6 | 25 | 75 | 100 |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To analyse current and capital account transactions and deal with foreign currency under FEMA Act
2. To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4. To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5. To explain the registration and related procedures under Real Estate Act

Course Content:**UNIT : I - Introduction to Foreign Exchange Management Act, 1999**

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

UNIT : II - Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT : III - Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT : IV - Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

UNIT : V - Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

Books for study:

1. MunishBandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. AmitVohra and RachitDhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. PankajGarg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and SaravanaPrasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. [AhujaV.K. and ArchaVashishtha](#) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Can be cost controller, financial consultants, chief accountant and internal auditors

Activities to be Given :Assign the cost to the products and calculating the efficiency of the cost usage.

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Recall important provisions of FEMA | Upto K4 |
| CLO2 | Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer | Upto K4 |
| CLO3 | Recall the process relating to obtaining copyrights and patents. | Upto K4 |
| CLO4 | Examine the provisions of Money Laundering Act | Upto K5 |
| CLO5 | Analyse the provisions relating to regulation of real estate. | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 2 | 2 | 3 | 3 |
| CLO2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO3 | 3 | 3 | 2 | 2 | 2 | 3 |
| CLO4 | 3 | 3 | 3 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 2 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|--|--------------|---------------------------------------|
| I | Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. | 18 | Chalk & Talk , Spot Test, Demo Coding |

| | | | |
|-----|---|----|---|
| II | <p>Competition Act, 2002 and Consumer Protection Act, 2019</p> <p>Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.</p> <p>The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |
| III | <p>Law relating to intellectual property rights</p> <p>Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.</p> <p>The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |
| IV | <p>Prevention of Money Laundering Act, 2002</p> <p>Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |
| V | <p>Real Estate (Regulation and Development) Act, 2016</p> <p>Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.</p> | 18 | Chalk & Talk , Spot Test, Demo Coding |

Course Designer : Mrs.D.Reena

| | | | | | | | | II M.Com |
|-----------|------------------|------------------|---------------------------------|----------|---------------------|-----------|-----------|-----------------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| IV | Core -XII | 23OPCOM42 | Human Resource Analytics | 5 | 6 | 25 | 75 | 100 |

| Nature of the Course | | |
|-------------------------------------|-------------------------------|----------------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

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

Course Content:**UNIT : I - Introduction to Human Resource Analytics**

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT : II - Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research

UNIT : III - Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT : IV - HR Analytics and Data

HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT : V - HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Books for study:

1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai

2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

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

Web references:

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

Pedagogy :

Chalk and Talk, PPT, group discussion, OHP presentations, quiz, on the spot test

Rationale for Nature of Course: Make the students to prepare the process of company's financial transactions.

Activities to be Given : Prepare the financial transactions and activities of a branded company.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|---|-----------------|
| CO1 | Examine the concept of human resource analytics | Upto K4 |
| CO2 | Apply the HR tools and techniques in decision making | Upto K4 |
| CO3 | Examine the different types of HR metrics and their relative merits | Upto K4 |
| CO4 | Collect and transform data leading to HR reporting | Upto K5 |
| CO5 | Build models for predictive analysis | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 2 | 2 | 3 | 3 | 3 |
| CLO2 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO3 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 3 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 90 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|---|
| I | Introduction to Human Resource Analytics Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. | 18 | Chalk & Talk , Spot Test, Demo Coding |
| II | Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research | 18 | Chalk & Talk , Spot Test, Demo Coding |
| III | Introduction to HR Metrics HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards. | 18 | Chalk & Talk , Spot Test, Demo Coding |
| IV | HR Analytics and Data HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. | 18 | Chalk & Talk , Spot Test, Demo Coding |
| V | HR Analytics and Predictive Modelling HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. | 18 | Chalk & Talk , Spot Test, Demo Coding |

Course Designer : Dr.(Mrs).T.Karthiyayini

| II M.Com | | | | | | | | |
|-----------------|-------------|-------------------|--------------------------|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| IV | Core | 23OPCOMPR4 | Project with Viva | 7 | 10 | 20 | 80 | 100 |

| Nature of the Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Objectives:

1. To facilitate the students to undertake project work.
2. To help the students to acquire expertise in programming languages.

Each student should undertake a project under the guidance of staff member and should submit the report in not less than 50 pages in A4 size paper. The report must be submitted at the end of the Fourth Semester. The project report shall be valued jointly by the internal and external examiners. Marks are awarded for the project report and viva-voce.

| II M.Com | | | | | | | | |
|----------|-----------------|--------------|--------------------------------|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| IV | Elective – VI A | 23OPCOMDSE4A | Organizational Behavior | 3 | 4 | 25 | 75 | 100 |

| Nature of the Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To understand the various aspects of human behavior at work.
2. To understand the role of motivation and job satisfaction in organisational commitment
3. To analyse different forms of organisational structure and contemporary communication tools.
4. To analyse the importance of transaction analysis in facilitating negotiations and conflict management.
5. To gain knowledge on recent trends in organizational change and development.

Course Content:**UNIT : I Introduction to Organizational Behaviour and Learning**

Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

UNIT : II - Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment.

UNIT : III - . Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations – Organisational communication- Importance, Forms, Functions. Organisational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

UNIT : IV - Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self- awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Work place Spirituality.

UNIT : V – Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

Books for study:

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Books for reference:

1. Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Pedagogy :

Chalk and Talk, PowerPoint Presentation, Group Discussion, Student Seminar, Spot Test, Practical Labs, Assignments, Quiz.

Rationale for Nature of Course: To learn about data security and Cyber security techniques. Students will gain knowledge on database searching, inferring data relationships.

Activities to be Given : Practice the students to do mini projects related to product and price comparison, image caption related to Cyber Security.

Course Learning Outcomes(CLO)
On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Identify the effect of OB models and organizational learning on human behaviour | Upto K4 |
| CLO2 | Assess theories of motivation and their impact on job satisfaction. | Upto K4 |
| CLO3 | Examine effective communication tools for better organisational climate. | Upto K4 |
| CLO4 | Analyse interpersonal transactions at workplace. | Upto K5 |
| CLO5 | Analyse the various OB models for change management and development in the organization. | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO2 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO3 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 3 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|--|--------------|--------------------------------------|
| I | Introduction to Organizational Behaviour and Learning Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception-Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning)Introduction to learning organisation. | 12 | Chalk & Talk, Spot Test, Demo Coding |
| II | Motivation and Job Satisfaction Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porter and Lawler)– Job Satisfaction-Organisational commitment. | 12 | Chalk & Talk, Spot Test, Demo Coding |

| | | | |
|-----|--|----|--------------------------------------|
| III | <p>. Organisational structure and Communication</p> <p>Organisational structure- Factors, Forms. Importance of virtual organisations –Organisational communication-Importance, Forms, Functions.Organisational climate and culture. Businesscommunication:Harnessing Business Emails and Corporate Communication tools.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |
| IV | <p>Transactional Analysis and Organizational Conflicts</p> <p>Transactional analysis:Meaning,Benefits,Levelsofself-awareness,Analysisoftransactions.Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types andProcess -Introduction toWorkplaceSpirituality.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |
| V | <p>Contemporary practices in Organisational Change and Development</p> <p>International Organisational Behaviour Practices - Organizational Change and ChangeManagement.OrganisationalDevelopment– Meaning,ModelsandInterventions.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |

Course Designer : Mrs.A.Nazima

| II M.Com | | | | | | | | |
|----------|-----------------|--------------|------------------------------------|---------|---------------------|-----|----|-------|
| Sem | Course Type | Course Code | Course Title | Credits | Contact Hours /week | CIA | SE | Total |
| IV | Elective – VI B | 23OPCOMDSE4B | Insolvency Law and Practice | 3 | 4 | 25 | 75 | 100 |

| Nature of the Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| ✓ | ✓ | |

Course Objectives:

1. To gain knowledge on Insolvency and Bankruptcy Code
2. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3. To understand the legal, procedural and practical aspects of Insolvency and its resolution
4. To analyse cross border insolvency laws and insolvency resolution
5. To evaluate code of conduct laid down for Insolvency practitioners

Course Content:**UNIT : I - Introduction to Insolvency and Bankruptcy Code**

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

UNIT : II - Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT : III - Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT : IV - Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative

Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT : V - Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Pedagogy :

Chalk and Talk, PowerPoint Presentation, Group Discussion, Student Seminar, Spot Test, Practical Labs, Assignments, Quiz.

Rationale for Nature of Course: To learn about Law

Activities to be Given : Practice corporate problem

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|--|-----------------|
| CLO1 | Recall the concepts, need for the insolvency and Bankruptcy Code2016. | Upto K4 |
| CLO2 | Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies | Upto K4 |
| CLO3 | Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons | Upto K4 |
| CLO4 | Summarise the provisions relating to Cross Border Insolvency | Upto K5 |
| CLO5 | Examine the Professional and Ethical Practices for Insolvency Practitioners | Upto K5 |

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3– Application oriented – Solving Problems

K4 –Examining, analyzing, presentation and make inferences with evidences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO2 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO3 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 2 | 3 | 3 | 3 |
| CLO5 | 3 | 3 | 2 | 3 | 3 | 3 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|--|--------------|--------------------------------------|
| I | Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions. | 12 | Chalk & Talk, Spot Test, Demo Coding |

| | | | |
|-----|---|----|--------------------------------------|
| II | <p>Corporate Insolvency Resolution Process</p> <p>Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |
| III | <p>Liquidation and Adjudication of Corporate Persons</p> <p>Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |
| IV | <p>Cross Border Insolvency</p> <p>Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |
| V | <p>Professional and Ethical Practices for Insolvency Practitioners</p> <p>Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.</p> | 12 | Chalk & Talk, Spot Test, Demo Coding |

Course Designer : Mrs.Lalitha Subanam

| Department of Commerce | | | | | II M.Com | | | |
|------------------------|--------------|-------------|------------------------------|---------|--------------------|-----|-----|-------|
| Sem | Category | Course Code | Course Title | Credits | Contact Hours/week | CIA | Ext | Total |
| IV | Elective-III | 23OPCOMSEC4 | Entrepreneurship Development | 2 | 4 | 25 | 75 | 100 |

| Nature of Course | | |
|------------------------------|------------------------|---------------------------|
| Knowledge and Skill Oriented | Employability Oriented | Entrepreneurship oriented |
| | ✓ ✓ | ✓ |

Course Objective

1. To enable the students to understand the basic concepts of entrepreneurs and entrepreneurship development.
2. To learn the Theories of entrepreneurship and also motivational factors to be an entrepreneur.
3. To help the students to identify the opportunities for women entrepreneurs
4. To familiarize the students with formalities of starting new business.
5. To develop a thorough understanding of various project Analysis.

| Units | Course Contents | Hours | K Level | CLOs |
|-------|--|-------|----------|------|
| I | Entrepreneurship: Meaning, Definition, – Role of Entrepreneur in the process of economic development– Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors- Theories: Maslow’s Need Hierarchy Theory, Herzberg’s Theory, Mc Chelland’s Achievement Motivation Theory – Motivational factors of Entrepreneur. Entrepreneurial competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Positive and Negative aspects of Entrepreneurship | 18 | Up to K2 | CLO1 |
| II | Women Entrepreneurs: Concept of Women Entrepreneurs -Types –Factors influencing women Entrepreneurs – role of Women Entrepreneurs – Women Entrepreneurs in India –Institutions Supporting women entrepreneurship Development - Problems of Women Entrepreneurs - Remedial measures - Recent Trends in Development of Women Entrepreneurs –TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme–Financial Assistance and Grant assistance available under the Programme | 18 | Up to K3 | CLO2 |

| | | | | |
|-----|--|----|----------|------|
| III | Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance: Concession and Subsidies – Seed Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks-MSME: Business Idea-PPR (Preparation of Preliminary Project Report-Preparation of Detailed Project Report-Apply for Registration-Government Clearances. | 18 | Up to K3 | CLO3 |
| IV | Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups-Stages and Evolution-Role of startups in Economy-Building sustainable Startups-Innovation: types of Innovation- Generation of Ideas-Ideas Evaluation-Problem Identification-Problem Solving-Patent Policies and laws-startup Funding: Classification of Funding-Business Plan-Types of Investors- Successful Startups of India-Funding Series-Preparing Pitch Deck. | 18 | Up to K4 | CLO4 |
| V | IPR-Introduction (Patents-Copyrights-Trademarks: Meaning) Project Report: Components of Project Report – Contents of Project Report-Project Appraisal – Technical Marketing, Economic- Financial Analysis – Profitability Analysis-Break Even Analysis – Implementation of Enterprise Building. | 18 | Up to K3 | CLO5 |

Note: The Questions should be asked in the ratio 100 % for theory

Book for Study

1. Gorden Nadarajan, Entrepreneurship Development, Himalaya Publishing House, New Delhi, 2020
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi, 2011

Books for Reference

1. S.S. Khanka, S. chand Publications, New Delhi. 2006
2. M.L. Sharma, Entrepreneurship Development and Management, Khanna Publishers, 2021
3. CA Virendra K Pamecha, Guide to PROJECT REPORTS, Project Appraisals & Project Finance (a Handbook on Project management), Xcess infostore Pvt Ltd, 2018
4. Nandan, Fundamentals of Entrepreneurship, PHI Learning, New Delhi.
5. Sangramkeshari Mohanty, Fundamentals of Entrepreneurship, PHI Learning, New delhi, , 2005
6. Gupta Ambrish, Project Appraisal and Financing, PHI Learning, New Delhi.

Web References:

1. <https://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
2. <https://www.yourarticlelibrary.com/entrepreneurship/entrepreneurship-development-programmes-meaning-need-and-objectives-of-edp/40707>

E-Books:

1. <https://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
2. http://sdeuoc.ac.in/sites/default/files/sde_videos/BCM4%20A13:BBA4%20A13%20-ENTREPRENEURSHIP%20DEVELOPMENT.pdf
3. <https://www.ddegjust.ac.in/studymaterial/mba/cp-401.pdf>

Pedagogy:Chalk and Talk, Seminar, Quiz, Assignment.

Rationale for nature of Course: Can be become as Entrepreneur

Activities to be given

1. To enable the learner to understand about Entrepreneurship.
2. The students able to prepare a Model Project Report.

Course Learning Outcomes(CLO)

On completion of the course, behind the students will be able to:

| CLOs | Course Outcomes | Knowledge Level |
|------|---|-----------------|
| CLO1 | To provide a theoretical background in About Entrepreneurship development | Up to K2 |
| CLO2 | Knowing the Aspects of Women Entrepreneurship | Up to K3 |
| CLO3 | Developing the knowledge of Starting New Business | Up to K3 |
| CLO4 | Preparation of Project reports. | Up to K4 |
| CLO5 | Analysing the project feasibility. | Up to K3 |

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

| CLOs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------|-----|-----|-----|-----|-----|-----|
| CLO1 | 1 | 2 | 2 | 3 | 3 | 2 |
| CLO2 | 2 | 2 | 2 | 2 | 2 | 3 |
| CLO3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CLO4 | 3 | 3 | 3 | 2 | 2 | 3 |
| CLO5 | 2 | 3 | 3 | 2 | 3 | 2 |

1 - Basic Level

2- Intermediate Level

3-Advance Level

LESSON PLAN : 75 hrs

| UNITS | DESCRIPTION | No. of Hours | Mode of Teaching |
|-------|---|--------------|--------------------------------------|
| I | <p>Entrepreneurship: Meaning, Definition, – Role of Entrepreneur in the process of economic development– Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors- Theories: Maslow’s Need Hierarchy Theory, Herzberg’s Theory, Mc Chelland’s Achievement Motivation Theory – Motivational factors of Entrepreneur.</p> <p>Entrepreneurial competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Positive and Negative aspects of Entrepreneurship</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |
| II | <p>Women Entrepreneurs: Concept of Women Entrepreneurs -Types –Factors influencing women Entrepreneurs – role of Women Entrepreneurs – Women Entrepreneurs in India –Institutions Supporting women entrepreneurship Development - Problems of Women Entrepreneurs - Remedial measures - Recent Trends in Development of Women Entrepreneurs –TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme–Financial Assistance and Grant assistance available under the Programme</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |
| III | <p>Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance: Concession and Subsidies – Seed Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks-MSME: Business Idea-PPR(Preparation of Preliminary Project Report-Preparation of Detailed Project Report-Apply for Registration-Government Clearances.</p> | 18 | Chalk & Talk, Spot Test, Demo Coding |

| | | | |
|----|--|----|--------------------------------------|
| IV | Startups:Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy-Buliding sustainable Startups-Innovation: types of Innovation- Generation of Ideas-Ideas Evaluation-Problem Identification-Problem Sloving- Patent Policies and laws-startup Funding: Classification of Funding- Business Plan-Types of Investors- Successful Startups of India-Fuding Series-Perparing Pitch Deck. | 18 | Chalk & Talk, Spot Test, Demo Coding |
| V | IPR-Introduction(Patents-Copyrights-Trademarks: Meaning) Project Report:Components of Project Report –Contents of Project Report-Project Appraisal –Technical Marketing, Economic- Financial Analysis – Profitability Analysis–Break Even Analysis – Implementation of Enterprise Building. | 18 | Chalk & Talk, Spot Test, Demo Coding |

Course Designer :Mrs.D.Reena