

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



CBCS with OBE

MASTER OF COMMERCE

PROGRAMME CODE - OPC

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)



E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

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CRITERION - I

1.2.2 Details of Programmes offered through Choice Based Credit System (CBCS) / Elective Course System

**Syllabus copies with highlights of contents focusing on
Elective Course System**



To be Noted:

HIGHLIGHTED	COURSE
<div></div>	Elective

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

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DEPARTMENT OF COMMERCE – PG

M.Com General

(w.e.f. 2022 - 2023 Batch onwards)

CBCS with OBE

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.
PEO6	Possess skills on management, leadership and team building among the group, enhanced with social responsibility and ethical values for shaping them as professionals and entrepreneurs

Programme Outcomes (POs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PO1	Knowledge Base	Empower the students through knowledge about the foundation of commerce. Inculcate the digital and technical advancements and reinforce them through the curriculum.
PO2	Problem Analysis & Investigation	Attain practical exposure which would train the students to face the modern challenges and become self reliant in the competitive society
PO3	Communication Skills & Design	Gain thorough soft skills, mindset, communication skills, tools, attributes and various other leadership skills augmented during the degree.
PO4	Individual and Team Work	Become strong and stable by shaping their young minds with ethics, team work and emotional intelligence through education and academic activities.
PO5	Professionalism, Ethics and equity	Become competent and accessible to variety of career opportunities in both the public and private sectors in national and international grounds.
PO6	Lifelong learning	Preparation of students in excelling and perusal of their higher education. Become proficient and equipped in encountering competitive examinations of national and international

Programme Specific Outcomes (PSOs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PSO1	Knowledge Base	Knowledge about commerce, Accounting, Techniques of Business with marketing, Insurance, Banking Law and Practice and Latest Corporate Accounting Methods.
PSO2	Problem Analysis & Investigation	Students can become tax Consultants by knowing various issues on Taxation. Students will be able to interpret the financial position of a concern based on qualitative and quantitative accounting data of the business which helps in prediction and forecasting and enhances their management skills.
PSO3	Communication Skills & Design	Students learn the Decision Making skills through costing and Management Accounting Principles, creating Accounting software, computer educating and E-commerce principles.
PSO4	Individual and Team Work	To inculcate process of deriving an idea for creating of innovative products and putting forth the product into the market.
PSO5	Professionalism, Ethics and equity	To achieve the true impact of business through advertisement, salesmanship, auditing and entrepreneurial development.
PSO6	Lifelong learning	Face Competitive exams, learn CA, CS, ICWA, and become bank Tax consultant, bank employees, company secretary, teachers, professor, staff agent, government jobs and marketing managers.

Eligibility for Admission

Pass in B.Com., or any other UG program considered as equivalent to B.Com., as per Tamil Nadu Government orders.

Duration of the Course

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

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education.

Courses of Study with Credit Distribution

Category	No. of Courses	No. of Credits
Core	16	64
Elective	4	16
Non Major Elective	2	4
Project	1	6
Total	23	90

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	:25marks
Summative Examination	:75 marks
Total	: 100marks

Continuous Internal Assessment (CIA):25Marks

Components	Marks
Test (Average of three tests) (Conduct for 150marksandconvertedinto15marks)	15
Assignment	5
Seminar	5
Total	25

- ✓ Centralized system of Internal Assessment Tests
- ✓ There will be a three internal assessment tests
- ✓ Duration of Internal assessment test will be 1 ¼ hours for Test I and 2 1/2hours for Test II and III
- ✓ StudentsshallwriteretestonthegenuinegroundsiftheyareabsentineitherTestIorTestII and Test III I with the approval of HOD.

Question Paper Pattern for Continuous Internal Assessment Test I

Section	Marks
A – Multiple Choice Questions (4x1 mark)	4
B–Short Answer (3x2 marks)	6
C –Either Or type(2/4 x5marks)	10
D –Open Choice type(1/2 x10Marks)	10
Total	30

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

Section	Marks
A – Multiple Choice Question (8x1Mark)	8
B–Short Answer (6 x 2 marks)	12
C –Either Or type(4/8 x5marks)	20
D –Open Choice type(2/4 x 10Marks)	20
Total	60

Question Paper Pattern for Summative Examination

Section	Marks
A– Multiple Choice Questions without choice(10x1mark)	10
B– Short Answer Questions without choice (5x 2Marks)	10
C –Either Or type(5 X 5marks)	25
D–Open Choice type(3out of 5 X 10Marks)	30
Total	75

In respect of Summative examinations passing minimum is 45 % for Post Graduate

Latest amendments and Revisions as per UGC and TANSCHÉ are taken into consideration in curriculum preparation.

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

Blooms Taxonomy	Internal Assessment			External Assessment
	I	II	III	
Knowledge(K1)	8%	8%	8%	5%
Understanding(K2)	28%	12%	8%	14%
Apply(K3)	44%	40%	24%	27%
Analyze(K4)	20%	40%	40%	27%
Evaluate(K5)	-	-	20%	27%

BLUEPRINTFORINTERNALASSESSMENT- I
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	CLO1	Up to K 4	2 2	K1K2	1 1 1	K1K2 K3	2(K2) 2(K3) (Each set of questions must be in the same level)	1(K3) 1(K4)	
No. of Questions to be asked			4		3		4	2	13
No. of Questions to be answered			4		3		2	1	10
Marks for each question			1		2		5	10	
Total Marks for each section			4		6		20	20	50

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	CLO2	Up to K 4	2 2	K1 K2	1 2	K1K2	2(K3) 2(K4)	1(K3) 1(K4)	
2	CLO3	Up toK4	2 2	K1 K2	1 2	K1K2	2(K3) 2(K4) (Each set of questions must be in the same level)	1(K3) 1(K4)	
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

BLUEPRINT FOR INTERNAL ASSESSMENT – III
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	CLO4	Upto K5	2	K1	1	K1	2(K3)	1(K4)	
			2	K2	1	K2	2(K4)	1(K5)	
					1	K3			
2	CLO5	Upto K5	2	K1	1	K1	2(K3)	1(K4)	
			2	K2	1	K2	2(K4)	1(K5)	
					1	K3			
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 II and CIA III

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	2	2			4	8
	K2	2	2	10	-	14	28
	K3		2	10	10	22	44
	K4				10	10	20
	Marks	4	6	20	20	50	100
II	K1	4	4			8	8
	K2	4	8			12	12
	K3			20	20	40	40
	K4			20	20	40	40
	Marks	8	12	40	40	100	100
III	K1	4	4			8	8
	K2	4	4			8	8
	K3		4	20		24	24
	K4			20	20	40	40
	K5				20	20	20
	Marks	8	12	40	40	100	100

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs) for Internal Assessment (IDC)

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 Question s	K- Level	No. of Question s	K- Level			
1	CLO 1	Up to K4	2	K1			2(K3&K3)	1(K3)	
2	CLO 2	Up to K4	2	K1			2(K3&K3)	1(K4)	
3	CLO 3	Up to K4			2	K2	2(K4&K4)	1(K4)	
4	CLO 4	Up to K5			2	K2	2(K5&K5)	1(K5)	
5	CLO 5	Up to 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 (IDC)

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			20	10	30	30
K4			10	20	30	30
K5			10	20	30	30
Total Marks	4	6	40	50	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.

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	CLO 1	Up to K4	2	K1&K2	1	K1	2 (K2& K2)	1(K3)	
2	CLO 2	Up to K4	2	K1&K2	1	K2	2(K3& K3)	1(K4)	
3	CLO 3	Up to K4	2	K1&K2	1	K3	2 (K3 &K3)	1(K4)	
4	CLO 4	Up to K5	2	K1&K2	1	K4	2 (K4 & K4)	1(K5)	
5	CLO 5	Up to K5	2	K1&K2	1	K5	2 (K5 & K5)	1(K5)	
No. of Questions to be asked			10		5		10	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		25	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	10	-	17	14
K3	-	2	20	10	32	27
K4	-	2	10	20	32	27
K5	-	2	10	20	32	27
Total Marks	10	10	50	50	120	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- Evaluate , making Judgments based on criteria.

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(w.e.f. 2022 - 2023 Batch Onwards)

COURSE STRUCTURE SEMESTER WISE

Semester	Category	Course Code	Title of the Course	Teaching hrs (Per Week)	Duration of Exam (hrs.)	Maximum Marks			Credits
						CIA	SE	Total	
I	Core	22OPCOM11	Research Methodology	6	3	25	75	100	4
	Core	22OPCOM12	Advanced Financial Accounting	6	3	25	75	100	4
	Core	22OPCOM13	Applied Cost Accounting	6	3	25	75	100	4
	Core	22OPCOM14	Financial Markets and Services	5	3	25	75	100	4
	Core		DSEC-I	5	3	25	75	100	4
	IDC-I	22OPCOMID1	Practical Banking	2	3	25	75	100	2
II	Core	22OPCOM21	Advanced Business Statistics	6	3	25	75	100	4
	Core	22OPCOM22	Human Resource Management	6	3	25	75	100	4
	Core	22OPCOM23	Advanced Corporate Accounting	6	3	25	75	100	4
	Core	22OPCOM24	Insurance and Risk Management	5	3	25	75	100	4
	Core		DSEC-II	5	3	25	75	100	4
	IDC-II	22OPCOMID2	MS Excel	2	3	25	75	100	2
III	Core	22OPCOM31	Financial Management	6	3	25	75	100	4
	Core	22OPCOM32	Security Analysis and Portfolio Management	6	3	25	75	100	4
	Core	22OPCOM33	Direct Taxes	6	3	25	75	100	4
	Core	22OPCOM34	Company Law and Corporate Governance	6	3	25	75	100	4
	Core		DSEC-III	6	3	25	75	100	4
IV	Core	22OPCOM41	Operations Research	6	3	25	75	100	4
	Core	22OPCOM4P	Computerized Accounting and Office Automation Lab	6	3	40	60	100	4
	Core	22OPCOM43	Indirect Taxes	6	3	25	75	100	4
	Core	22OPCOM44	Advanced Management Accounting	6	3	25	75	100	4
	Core		DSEC-IV	6	3	25	75	100	4
	Core	22OPCOMPR4	Project	-	3	20	80	100	6
			Total	120					90

DSEC – Discipline Specific Course
IDC - Inter Disciplinary Course

Discipline Specific Elective Courses:

Semester I:

DSEC I: (Choose any One)

1. Auditing and Assurance- 22OPCOMDSE1A
2. Retail Marketing-22OPCOMDSE1B

Semester II:

DSEC II: (Choose any One)

1. Marketing Management- 22OPCOMDSE2A
2. Services Marketing -22OPCOMDSE2B

Semester III:

DSEC III: (Choose any One)

1. Entrepreneurship Development -22OPCOMDSE3A
2. International Marketing-22OPCOMDSE3B

Semester IV:

DSEC IV: (Choose any One)

1. International Business-22OPCOMDSE4A
2. Credit Management-22OPCOEDSE4B

Department of Commerce					I M.Com			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/week	CIA	SE	Total
I	DSEC-I	22OPCOMDSE1A	Auditing and Assurance	4	5	25	75	100

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

Course Objective

1. Help the students to Develop auditing work.
2. Enable the students to understand the Detection and prevention of errors and frauds in the books of accounts.
3. To study the system of internal check.
4. To study the Assurance Standards.
5. Students understand the types of liabilities of an auditor.

Units	Course Contents	Hours	K Level	CLO
I	Audit - Meaning –Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit- Qualities of an Auditor- Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud –Classification of Audit	15	Up to K4	CLO1
II	Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers- Audit Sampling- Types of Sampling- Internal Control – Internal Audit – Internal Check – Meaning- objectives- principles of an effective internal check system- Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages- sales-purchases-stores(Inventory)	15	Up to K4	CLO2
III	Vouching – Meaning – objects of Vouching – Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of wages, salaries, commission, Travelling Expenses - Vouching of Trading Transactions - Goods on Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger – Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.	15	Up to K4	CLO3

IV	Verification and Valuation of Assets and Liabilities – Verification of Liabilities, Valuation of Assets and Liabilities, Auditors position to valuation – Verification of Individual Assets: Freehold , leasehold, land and Buildings, Plant and Machinery, Furniture- Verification of Liabilities – short term liabilities , Long term liabilities, contingent liabilities – Audit Report – Contents of Audit Report	15	Up to K5	CLO4
V	Liabilities of Auditors – Civil Liability- Contributory Negligence – liability to third party –Misfeasance – Criminal liability – Liabilities under Companies Act-Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit : Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).	15	Up to K5	CLO5

Book for Study

1. DinkarPagare(2020), Principles and Practice of Auditing., Sultan Chand & Sons, New Delhi.

Books for Reference

1. Jagdish Prakash(2014), Auditing Principles and Practices and Problems., Kalyani Publishers, Ludhiana.
2. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh(2017), Auditing Principles and Practices, Kalyani Publishers, Ludhiana.
3. Thanulingom(2017), Theory and Practice of Auditing, Himalaya Publishing House, New Delhi.
4. Ashish Kumar Sana,Swapan sarkar,Bappaditya Biswas,Samyabrata Das(2019),Auditing and Assurance Mc Graw Hill Education Pvt.Ltd.

Web References

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/session-cbe-introduction.html>
2. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-1-assurance-and-auditing-solutions/8009901>
3. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-3-assurance-and-auditing-solutions/8009904>

E-Books:

https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf
<http://www.microlinkcolleges.net/elib/files/undergraduate/AccountingandFinance/Auditing%20and%20assurance%20services.pdf>

Pedagogy :Chalk and Talk., Assignment, Seminar.

Rationale for nature of Course: Can acquiring the knowledge of Audit work.

Activities to be given

Assign the students to visit the Auditor office to observe the Audit work and submit the report.

Course learning Outcome (CLOs)

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

CLOs	On completion of the course the students will be able to	Knowledge Level (According to Blooms Taxonomy)
CLO1	understand the Role of an auditor for checking arithmetical accuracy of books of accounts.	Up to K4
CLO2	Differentiate capital and revenue nature of transactions.	Up to K4
CLO3	analyze the authenticity and validity of accounting transactions.	Up to K4
CLO4	Remembering the points in preparing an Audit Report.	Up to K5
CLO5	Gaining the knowledge of e- Audit and Green Audit.	Up to K5

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)

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	1	3	3	1
CLO5	3	2	1	3	2	1

1- Basic level

2-Intermediate level

3-Advance Level

Lesson Plan

Units	Course Contents	Hours	Mode of Teaching
I	Audit- Meaning –Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit- Qualities of an Auditor-Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud – Classification of Audit	8 7	Chalk & Talk
II	Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers- Audit Sampling- Types of Sampling- Internal Control – Internal Audit – Internal Check – Meaning- objectives- principles of an effective internal check system- Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages- sales-purchases- stores(Inventory)	8 7	Chalk & Talk
III	Vouching – Meaning – objects of Vouching –Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of wages, salaries, commission, Travelling Expenses - Vouching of Trading Transactions - Goods on Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger – Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.	8 7	Chalk & Talk
IV	Verification and Valuation of Assets and Liabilities – Verification of Liabilities, Valuation of Assets and Liabilities, Auditors position to valuation – Verification of Individual Assets: Freehold , leasehold, land and Buildings, Plant and Machinery, Furniture- Verification of Liabilities – shot term liabilities , Long term liabilities, contingent liabilities – Audit Report – Contents of Audit Report	8 7	Chalk & Talk
V	Liabilities of Auditors – Civil Liability- Contributory Negligence – liability to third party –Misfeasance –Criminal liability – Liabilities under Companies Act- Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit: Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).	8 7	Chalk & Talk, Assignment work

Course Designer: Dr.K.Padmavathy

Department of Commerce					I M.Com			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/week	CIA	SE	Total
I	DSEC –I	22OPCOMDSE1B	Retail Marketing	4	5	25	75	100

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

Course Objective

1. Help the students to know about Retail Marketing.
2. Enable the students to understand the Business Model.
3. To study the Customer Relationship Management
4. To study the Service Operation
5. Students understand the marketing channel system

Units	Course Contents	Hours	K Level	CLOs
I	Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing - Consumerism - Challenges -Consumer proximity - Technology - Rise of retailing in India - Key markets - New Entrants - Emerging Sector.	15	Up to K4	CLO1
II	Evolution of retail: Theories - Retail lifecycle - Business models - Ownership, merchandise offered, franchise, non store, direct marketing, vending machines, kiosks, cash & carry- Brand management	15	Up to K4	CLO2
III	Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C, innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development - Building components –Analyzing and segmenting customers- Common barriers.	15	Up to K4	CLO3
IV	Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality –Facility location - Management of operations - Vehicle routing - Optimizing techniques - Models.	15	Up to K5	CLO4
V	Marketing channel systems Concepts: Participants - Environment - Behavioral process - Developing a marketing channel - Strategy - Design - Platform - Product / pricing issues - Brand management - Positioning - Repositioning –Franchising.	15	Up to K5	CLO5

Note: The Questions should be asked in the ratio of 80% Problems and 20 % for theory

Book for Study

Jain J.N., & Singh P. P., *Modern Retail Management*, Deep & Deep Publications, New Delhi, 2007

Books for Reference

1. David Gilbert, *Retail Marketing Management*, Himalaya Publishing House, Mumbai, 2013.
2. Ramakrishnan & Srinivasan. Y.R., *Indian Retailing Text and Cases*, Oxford University Press, 2008.
3. Siva Kumar, *Retail Marketing*, Excel Books, 2007.
4. Suja Nair, *Retail Management*, Himalaya Publishing House, Mumbai, 2008.
5. Swapna Pradhan, *Retailing Management: Text and Cases*, McGraw Hill Education., New Delhi, 2012

Web Reference

1. https://www.google.com/url?sa=t&source=web&rct=j&url=http://uafulucknow.ac.in/wp-content/uploads/2020/05/Retail-Management-MBA-IV.pdf&ved=2ahUKEwjX9vzxktr0AhXtqFYBHfu8DBIQFnoECCkQAQ&usg=AOvVaw1S9eVERkeJIC4tkFeQK3_Z

E-Book

https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfrlYBHRVtChEQFnoECBIQAQ&usg=AOvVaw3n2vj9grMonzzrg8_omls8

Pedagogy : Chalk and Talk, Assignment, seminar

Course learning Outcome (CLOs)

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO1	Describe the basic concepts of Retail Marketing.	Up to K4
CLO2	Able to prepare a business model	Up to K4
CLO3	Describe the concepts of Customer Relationship Management	Up to K4
CLO4	Students gain Knowledge Service Operation	Up to K5
CLO5	Understand the Marketing channel systems Concepts	Up to 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 inference with evidences.

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	3	1	3	3	2	2

1- Basic level

2-Intermediate level

3-Advance Level

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing	8	Chalk & Talk, PPTs
	Consumerism - Challenges -Consumer proximity - Technology Rise of retailing in India - Key markets - New Entrants - Emerging Sector.	7	
II	Evolution of retail: Theories - Retail lifecycle - Business models - Ownership, merchandise offered, franchise, non-store, direct marketing, vending machines kiosks, cash & carry- Brand management	8	Chalk & Talk,
		7	
III	Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C	8	Chalk & Talk,
	innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development Building components –Analyzing and segmenting customers Common barriers.	7	
IV	Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality Facility location - Management of operations Vehicle routing - Optimizing techniques - Models.	8	Chalk & Talk, Assignment
		7	
V	Marketing channel systems Concepts: Participants - Environment - Behavioral process	8	Chalk & Talk,
	Developing a marketing channel - Strategy - Design – Platform Product / pricing issues - Brand management - Positioning - Repositioning –Franchising.	7	

Course Designer: Mrs.S.K.Sudha

Department of Commerce					I M.Com			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
II	DSEC- II	22OPCOMDSE2A	Marketing Management	4	5	25	75	100

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

Course Objective

1. To enable the students to understand the concept and strategies of Marketing.
2. To sketch the major P'S of marketing of goods.
3. To familiarized on the recent trends in marketing.
4. To understand the importance of sales promotion.
5. To develop the students with the concepts of advertising and salesmanship.

Units	Course Contents	Hours	K Level	CLO
I	Marketing: Definition – Concept – Nature- Scope – Importance – Market Segmentation – Marketing Mix – Buyer Decision Process	15	Up to K4	CLO1
II	Product policy: Product classification – Product mix – Product line – Product life cycle – Stages in new product development- Pricing Procedure- Factors affecting price determination- Pricing policies	15	Up to K4	CLO2
III	Channels of Distribution: Channel functions - Types of channels - Factors considered in the selection of channels - Wholesalers – Retailers and other middlemen – Online marketing – Telemarketing – Multilevel marketing- Green marketing	15	Up to K4	CLO3
IV	Promotional strategy: Objectives – Importance – Forms of promotion – Tools and techniques of Sales promotion – Purposes of sales promotion – Kinds – Salesmanship – Qualities	15	Up to K5	CLO4
V	Advertising: Functions - kinds of advertising – Advertising Copy – Classification of advertisement copy – Advertising Budget - Causes for failure of advertising - Media selection – Advertising agency – Digital Advertising.	15	Up to K5	CLO5

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

Books for study:

1. Dr.C.B.Gupta, Dr.N.Rajan Nair(2013), *Marketing Management*, Sultan Chand & Sons.
2. R.S.N.Pillai, Bagavathy(2014), *Marketing Management*, Sultan Chand & Company Pvt Ltd.

Books for Reference:

1. Bansal S.P(2014), *Marketing Management*, Kalyani Publishers, New Delhi.
2. C.B.Memoria(2012), *Marketing Management*, Kitab Mahal, Allahabad.
3. Philip Kotler(2013), *Marketing Management*, Pearsons, New Delhi.
4. Ramasamy.V.S&Namakumari.S(2019), *Marketing Management*, Mac Millan Publishers India Ltd, New Delhi.
5. Sherlekar .S.A(2013), *Marketing Management*, Himalaya Publishing House, Mumbai.

Web References :

1. <https://www.iedunote.com/marketing-definition-scope-importance-role>
2. <https://www.investopedia.com/terms/p/product-life-cycle.asp>
3. <https://www.brafton.com/blog/distribution/channels-of-distribution/>
4. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12823-promotional-strategy>
5. <https://studiousguy.com/advertising-copy-definition-types-examples/>

E-Books:

1. <https://books.google.mw/books?id=b0dLAgAAQBAJ&printsec=frontcover#v=onepage&q&f=false>

Pedagogy: Power point presentations, Assignment, Seminar.

Rationale for nature of Course: Can be professionals as Marketing Manager.

Activities to be given

1. Practice of using the established brand names of different companies.
2. To execute the new advertisement models.

Course Learning Outcome (CLOs)

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

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO1	Gaining the knowledge of marketing concept and Importance of marketing	Up to K4
CLO2	Develop a new product and to apply the pricing strategies.	Up to K4
CLO3	Understand the channels of Distribution for marketing of products.	Up to K4
CLO4	Apply the various promotional strategies in marketing	Up to K5
CLO5	Classify the Advertising copy, preparing the Digital Advertising	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)

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

1-Basic Level

2- Intermediate Level

3- Advance Level

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Marketing: Definition – Concept – Nature- Scope – Importance	8	Chalk & Talk, PPTs
	Market Segmentation – Positioning – Consumer behaviour	7	
	Determinants of Buyer Behaviour - Buyer behaviour models.		
II	Product policy: Product classification – Product mix – Product line	10	Chalk & Talk
	Product life cycle – Stages in new product development-Pricing decisions	5	
	Factors affecting price determination- Pricing policies and strategies.		
III	Channels of Distribution: Channel functions - Types of channels	8	Chalk & Talk
	Factors considered in the selection of channels – Logistics Management - Wholesalers – Retailers and other middlemen	7	
	Online trading – Telemarketing – Multilevel marketing.		
IV	Promotional strategy: Objectives – Importance – Sales promotion – Purposes of sales promotion – Kinds – Salesmanship	10	Chalk & Talk, PPTs, seminar
	Qualities – Selection process – Training – Methods – Controlling	5	
	Bases of control- Remuneration methods – Modern social media promotion		
V	Advertising: Functions - Types of advertising	8	Chalk & Talk, Assignment, PPTs, seminar
	Advertising Budget - Advertising Copy - Classification of advertisement copy – Causes for failure of advertising		
	Media selection – Advertising agency – Digital Advertising.	7	

Course Designer: Mrs.V.Jeyapriya

Department of Commerce					I M.Com			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/week	CIA	SE	Total
II	DSEC-II	22OPCOMDSE2B	Services Marketing	4	5	25	75	100

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

Course Objective

1. Help the students to know about Service Marketing.
2. Enable the students to understand the Bank and Insurance Marketing
3. To study the Customer Relationship Management
4. To study the Tourism Marketing
5. Students understand the Service Marketing channels

Units	Course Contents	Hours	K Level	CLO
I	Services Marketing – Salient Features of services – Need– Significance of services Marketing – Marketing mix of services-7 P's of components.	15	Up to K4	CLO1
II	Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion – Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.	15	Up to K4	CLO2
III	Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies –Introduction to Logistic ,supply and Chain management.	15	Up to K4	CLO3
IV	Tourism Marketing – Concepts – Tourism products – Pricing strategies –Promotion mix- Hotel marketing - concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.	15	Up to K5	CLO4
V	Hospital marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning – Market segmentation in the Hospital services, pricing strategies and promotion strategies.	15	Up to K5	CLO5

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

Books for Study

1. Balaji.B(2008), *Services Marketing & Management*, S.Chand&co.Ltd, New Delhi.
2. Christopher H. Lovelock, Jochenwirtz, Jayanta Chatterjee(2010), *Services Marketing*, Pearson publishing, New Delhi.

Books for Reference

1. Natrajan . L(2010), *Services Marketing*, Margham Publications, Chennai.
2. Shankar Ravi, R.Srivasan(2012), *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi.
3. Vasanthi Venugopal & Raghu V.N(2012) - *Services Marketing* - Himalaya Publishing House, Mumbai.

Web References

1. <https://sk.sagepub.com/books/services-marketing-and-management>
2. <https://www.freebookcentre.net/business-books-download/Services-Marketing.html>

E-Book

1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfYBHRVtChEQFnoECBIQAQ&usg=AOvVaw3n2vj9grMonzzrg8_omls8

Pedagogy :Chalk and Talk, Seminar, Assignment.

Rationale for nature of Course: Can be professionals as Service Marketing Manager.

Activities to be given

1. Practice of using the established brand names of different companies.
2. To executes the new advertisement models.

Course Learning Outcomes (CLOs)

On completion of the course the students will be able to

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO1	Understand the basic concepts of Service Marketing.	Up to K4
CLO2	Able to understand a Bank and Insurance Marketing	Up to K4
CLO3	Learn the concepts of Transport Marketing	Up to K4
CLO4	Students gain the Knowledge about Tourism Marketing	Up to K5
CLO5	Understand the Marketing channel systems Concepts	Up to K5

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	3	1	3	3	2	2

1- Basic level

2-Intermediate level

3-Advance Level

Lesson Plan

Unit	Course Content	Hours	Mode of Teaching
I	Services Marketing – Salient Features of services – Need– Significance of services Marketing Marketing mix of services-7 P's of components.	8	Chalk & Talk, PPTs
		7	
II	Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.	8	Chalk & Talk, PPTs, Quiz Exercise
		7	
III	Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies Introduction to Logistic ,supply and Chain management.	8	Chalk & Talk, PPTs
		7	
IV	Tourism Marketing – Concepts – Tourism products – Pricing strategies –Promotion mix- Hotel marketing concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.	8	Chalk & Talk,
		7	
V	Hospital marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning Market segmentation in the Hospital services, pricing strategies and promotion strategies.	8	Chalk & Talk,
		7	

Course Designer: Mrs.B.Kalyani