

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2023-24 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

M.Com. Degree

(For the students admitted during the academic year 2023-24)

Programme: M. Com.

Eligibility

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in Manufacturing and Service Sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy.



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PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
P01	Learn up to date concepts in accounting.
P02	Handle business unit with better utilization of resources.
P03	Become as entrepreneurs and intrapreneurs in global business environment.
P04	Understand the methodologies for research and development in industries.
P05	Act as certified consultants and professionals.



Guidelines for Programmes offering Part I& Part II for Two Semesters

Part	Subjects	No. of Papers	Credit	Semester No.
III	Core (Credits 2,3,4)	15	(12x4 = 48 3 x 3 = 9) 57	I to IV
	Core Practical (Credits 2,3)	02	5	II to III
	Extra Departmental Course (EDC)	1	4	II
	Discipline Specific Elective (DSE)	4	16	I to IV
	Project	1	8	IV
	Industrial Training	1	2	III
TOTAL CREDITS			92	



Dr. H. D. B. Arts and Science College
Coimbatore - 646 005



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CURRICULUM (2023-24)

4

M.Com. PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
235IB2A1CA	Core - I	Human Resource Management	5	-	-	3	25	75	100	4
235CO2A1CA	Core - II	Managerial Economics	5	-	-	3	25	75	100	4
235CR2A1CB	Core -III	Advanced Corporate Accounting	5	1	-	3	25	75	100	4
235CR2A1CC	Core -IV	Corporate Governance	5	-	-	3	25	75	100	4
235CO2A1CB	Core -V	International Business	5	-	-	3	25	75	100	3
235CO2A1DA	DSE -I	Consumer Behaviour	4	-	-	3	25	75	100	4
235CO2A1DB		Strategic Management								
235CM2A1DB		Financial Markets and Services								
Total			29	1	-	-	-	-	600	23


BoS Chairman/HoD
Department of Commerce
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 15th 12.6.23	AC- 15th 14.7.23	GB- 20th 5.8.23



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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
235CM2A2CA	Core -VI	Advanced Financial Management	5	-	-	3	25	75	100	4
235C02A2CA	Core- VII	Direct Tax	5	1	-	3	25	75	100	4
235C02A2CB	Core -VIII	Organizational behavior	4	-	-	3	25	75	100	3
235C02A2CP	Core Practical: I	Computer Application in Business: (EXCEL)	-	-	6	3	40	60	100	3
234DA2A2EA	EDC	Business Analytics	5	-	-	3	25	75	100	4
235IB2A2DB	DSE - II	Digital Marketing	4	-	-	3	25	75	100	4
235C02A2DA		Change Management								
235CM2A2DB		Merchant Banking and Financial Services								
Total			23	1	6	-	-	-	600	22



Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
235CM2A3CA	Core - IX	Applied Cost Accounting	5	1	-	3	25	75	100	4
235CM2A3CB	Core - X	Marketing Management	5	1	-	3	25	75	100	4
235CO2A3CA	Core - XI	Business Research Methods	5	-	-	3	25	75	100	4
235CR2A3CD	Core - XII	Indirect Tax	5	-	-	3	25	75	100	4
235CO2A3CP	Core Practical: II	Statistical Tools for Research	-	-	4	3	40	60	100	2
235CO2A3CT	IT	Internship	-	-	-	3	25	75	100	2
235CO2A3DA	DSE - III	Services Marketing	4	-	-	3	25	75	100	4
235CO2A3DB		Credit Management								
235CM2A3DB		Financial Derivatives								
Total			24	2	4	-	-	-	700	24



Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
235CM2A4CA	Core -XIII	Accounting for Management	5	-	-	3	25	75	100	4
235CO2A4CA	Core -XIV	Security Analysis and Portfolio Management	4	-	-	3	25	75	100	4
235CO2A4CB	Core -XV	Industrial Relations and Personnel Management	5	-	-	3	25	75	100	3
235CO2A4CV	Core – XVI Project	Project Work and Viva-Voce	-	-	12	-	100	100	200	8
235CO2A4DA	DSE - IV	International Marketing	4	-	-	3	25	75	100	4
235CO2A4DB		Project Management								
235CM2A4DB		Fintech Services								
Total			18	-	12	-	-	-	600	23
Grand Total									2500	92



DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

Semester I (Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A1DA	Consumer Behaviour
2	235CO2A1DB	Strategic Management
3	235CM2A1DB	Financial Markets and Services

Semester II (Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235IB2A2DB	Digital Marketing
2	235CO2A2DA	Change Management
3	235CM2A2DB	Merchant Banking and Financial Services

Semester III (Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A3DA	Services Marketing
2	235CO2A3DB	Credit Management
3	235CM2A3DB	Financial Derivatives

Semester IV (Elective IV)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A4DA	International Marketing
2	235CO2A4DB	Project Management
3	235CM2A4DB	Fintech Services



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M.Com. (Students admitted during AY 2023-24)

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S.No.	Course Code	Course Name
1	235CO2ASSA	Innovation and IPR
2	235CO2ASSB	Supply Chain Management



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M.Com.(Students admitted during AY 2023-24)

PG REGULATION (R5)
(2023-24 and onwards)
(OUTCOME BASED EDUCATION WITH CBCS)

Effective from the academic year 2023-24 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications, Cognitive Systems, Artificial Intelligence and Machine Learning and Cyber Security and Data Analytics etc.

1.2 Programme: Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2023-2025 refers to students belonging to a 2-year Degree programme admitted in 2023 and completing in 2025.

1.4 Course: Refers to component of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

a) **Core Courses** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) **Extra Departmental Course (EDC):** A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.



c) **Discipline Specific Elective Course (DSE):** Elective courses are offered under main discipline/ subject of study.

d) Internship/Industrial Training (IT)

Students must undertake industrial / institutional training for a minimum of 15 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

e) **Project Work:** It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

f) **Extra credits** Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

g) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

3. DURATION OF THE PROGRAMME

M.Sc. / M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

5. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course as follows,

Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

Total : 100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	5
2	Model (All 5 Units) (On completion of 85 th working day)	5
3	Attendance	05
4	Library Usage	05
5	Skill Enhancement *	05
Total		25

Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1



Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation, Seminar and Assignment.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> • Engagement in class • Listening Skills • Behaviour
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> • Identification of the problem • Case Analysis • Effective Solution using creativity/imagination
3	Field Study	<ul style="list-style-type: none"> • Selection of Topic • Demonstration of Topic • Analysis & Conclusion
4	Field Survey	<ul style="list-style-type: none"> • Chosen Problem • Design and quality of survey • Analysis of survey



5	Group Discussion	<ul style="list-style-type: none"> • Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	<ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation
13	Assignment	<ul style="list-style-type: none"> • Content and Style • Spelling and Grammar • References



ii) Distribution of External Marks

Total	:	75
Written Exam	:	75

Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60

i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05
Total		40

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10
Total		60

Practical examination shall be evaluated jointly by Internal and External Examiners.

A) Mark Distribution for Project

Total	:	200
Internal	:	80
External	:	120

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	30
2	Review II	40
3	Attendance	10
Total		80



ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	100
2	Viva -voce	20
Total		120

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

6 . Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3rd semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in 3rd semester.

Mandatory

The exempted core paper in the 3rd semester should be submitted by the students for approval before the end of 2nd semester

Credit transfer will be decided by equivalence committee



S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

NPTEL Courses to be carried out during semester I – II.					
S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 rd Semester
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	
<div> <div>Class Advisor</div> <div>HoD</div> <div>Dean</div> </div>					

7. Internship/Industrial Training

Mark Distribution for Internship/ Industrial Training

Total : 100
 Internal : 40
 External : 60

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5
Total		40



ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	20
Total		60

Internship/ Industrial training shall be evaluated jointly by Internal and External Examiners.

9. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.

A student is permitted to earn a maximum of 10 extra Credits during the programme period. A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
Advanced Learner Course (ALC)*	2

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Self study Course

A pass in the self study courses offered by the department.

The candidate should register the self study course offered by the department only in the III semester.



CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

CA/ICSI/CMA(Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy

Representation in State/ National level celebrations

State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships

***Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



QUESTION PAPER PATTERN

CIA Test I : [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5= 04 Marks	MCQ	25 Marks	Marks secured will be converted To 5 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks			

CIA Test II/ Model [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ		
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	75 Marks	Marks secured will be converted To 5 mark
Section - C	5 x 8 = 40 Marks			
Section - D	1 x 10 = 10 Marks			

End Semester Examination [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	75 Marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	5 x 8 = 40 Marks		
Section - D	1 x 10 = 10 Marks	Compulsory Question	



Course Code	Course Name	Category	L	T	P	Credit
235IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the importance of human resource management.
- the role and functions of the various human resource activities in an organization.
- the necessity of retaining the employees.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of Human resource management in an organization.	K2
CO2	describe the process of job analysis and recruitment.	K2
CO3	interpret the concept of placement & employee training.	K3
CO4	infer the issues in training, appraising and compensating internal employees.	K4
CO5	discriminate the concept of job satisfaction and stress management.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓	✓			
CO3	✓	✓	✓	✓	
CO4			✓		
CO5	✓	✓			✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Human Resource Management 12 h

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager- Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation - Recent techniques in HRM - Case study on Qualities of HR Manager.

Unit II Job analysis & Recruitment 12 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping - Case study on Job analysis.

Unit III Placement & employee training 12 h

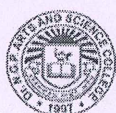
Placement and Induction-Concept of placement and induction - objectives - advantages- Steps to make induction effective. Employee Training - Concept - Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness - Case study on Training and development.

Unit IV Performance Appraisal& Compensation 12 h

Performance Appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job Evaluation - Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing Strategic Pay plans - Pay for Performance and Financial Incentives - Benefits and Services - Case study on Performance appraisal.

Unit V Job Satisfaction &Employee Relations 12 h

Job Satisfaction - Concept - Measurement - Determinants. Quality of work life - Concept -Measure -Dimension - Principles. Employee Relations: Building Positive Employee Relations - Safety, Health and Risk Management. Management of Stress :Concept - Sources - Consequences - Coping with stress - Methods of stress management - Case study on Employee Equality.



Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018 , "Human Resource Management " , 8th Edition, Himalaya Publishing House, New Delhi.

References

- 1 Aswathappa K, 2017 , "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010 , "Human Resource Management", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management", 15th Edition, Pearson, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the importance of a managerial economist.
- demand, cost, decide production and determine price.
- the influence of macroeconomic factors in managerial decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	execute well the role of a managerial economist.	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	be responsive to dynamic macroeconomic factors in business.	K3
CO5	analyze international trade considerations in business decisions.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓				
CO3	✓	✓		✓	✓
CO4	✓	✓	✓		✓
CO5	✓		✓		✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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COIMBATORE | INDIA

M.Com. (Students admitted during AY 2023-24)

235CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Managerial Economics 9 h

Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Social Responsibility – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise – Case study on Goals of Corporate Enterprises.

Unit II Demand Analysis and Forecasting 11 h

Demand Function – Demand Function for a Business Manager – Demand Distinctions – Law of Demand – Elasticity of Demand – Application of Price Elasticity of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods – Case study on Law of Demand.

Unit III Cost, production and Price Analysis 12 h

Cost Concepts – Cost-output Relation in Short-run and Long-run – Economies of Scale – Cost Control – Break-Even-Point (BEP) Analysis and its Application – Production Function and Managerial Use of Production Function – Pricing Policies – Pricing over Life Cycle of a Product – Export Pricing Strategy and Decisions – Case study on Pricing.

Unit IV Macro Economics for Management 14 h

Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy – Case study on Fiscal Policy.

Unit V International Economics 14 h

International Trade: Features, Advantages and Disadvantages – International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade – TRIPS, TRIMS and IPR – Case study on comparative cost theory.



Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies.

Text Books

- 1 Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
- 2 Dr. Ahuja. H.L., 2014, "Business Economics", Eleventh Edition, S.Chand and Company Pvt. Ltd., New Delhi.

References

- 1 Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
- 2 Dr. Sankaran. S, 2015, "Business Economics", Margham Publication.
- 3 Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai.
- 4 Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- concepts, principles and practices of company accounts in accordance with statutory requirements.
- the financial statements of Joint Stock Companies, Banking and Insurance companies
- the emerging Accounting Practices

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	summarize the final accounts of companies	K5
CO5	categorize the concept of consolidated inflation accounting statement	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓	✓	✓		✓
CO4	✓		✓	✓	
CO5		✓	✓	✓	✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Amalgamation , Absorption and Reconstruction 14 h

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction (Excluding inter-company holdings) - Case studies relating to External Reconstruction.

Unit II Consolidated Balance Sheet As Per AS 21 15 h

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Holdings - Case studies relating to Holding companies.

Unit III Accounts of Banking and Insurance Companies 15 h

Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Case studies relating to Banking Companies.

Unit IV Final Accounts of Companies 14 h

Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration - Case studies relating to Final Accounts of Companies.

Unit V Inflation and Emerging Accounting Practices 14 h

Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS - Case studies relating to IFRS.



Note: Distribution of Marks 20% - Theory, 80% - Problems.

Case Studies related to the above topics to be discussed. Examined externally.

(Section C: Compulsory question for case studies.

Text Books

- 1 Maheswari. S.N and Suneel. K. Maheshwari, 2020, "Corporate Accounting", 5th Edition, Vikas Publishing House, New Delhi.
- 2 Wilson. M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai

References

- 1 Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts", 18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
- 2 Gupta R. L. and Radhasamy, 2020, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
- 3 Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
- 4 Reddy T.S. and Murthy. A, 2020, "Corporate Accounting", Margham Publications, Chennai



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CC	CORPORATE GOVERNANCE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- corporate governance concepts and its developments.
- the structure and effectiveness of board of directors.
- various forum of Corporate Governance.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	apply the code of corporate governance in any business concern	K3
CO2	evaluate the board performance of a corporate business enterprise	K5
CO3	understand corporate governance standards in Indian companies.	K2
CO4	identify the Legislative framework of Corporate Governance	K3
CO5	dissect ethical business practices in any business concern	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2		✓	✓		✓
CO3	✓	✓	✓	✓	
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CR2A1CC	CORPORATE GOVERNANCE	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Corporate Governance 12 h

Corporate Governance - Concept - Need and Scope - Consequences of poor Corporate Governance - Evolution and Development - Principles of Corporate Governance - Management structure for Corporate Governance - Corporate Governance - Issues and Challenges - Case study on Corporate Governance Structure.

Unit II Structure and Effectiveness of Board 14 h

Board Composition - Role and Responsibilities of Board - Boards Charter - Meetings and its Process - Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee - Appraisal of Board performance - Transparency and Disclosure - Internal control system and Risk Management - Case study on Composition of Board.

Unit III Corporate Governance in Indian Companies 12 h

Corporate Governance in Indian Companies - (Clause 49 of Listing Agreement) - Beneficiaries of Corporate Governance - Shareholders activism - Investors protection - Shareholders Rights - Role of institutional Investors - Corporate Social Responsibilities and Good Corporate Citizenship - Case study on Listing Agreement.

Unit IV Corporate Governance Forums 12 h

Various Corporate Governance Forums - Common Wealth Association for Corporate Governance (CACG) - National Foundation for Corporate Governance (NFCG) - Legislative framework of Corporate Governance in India - International Perspective - Case study on National Foundation for Corporate Governance.

Unit V E - Governance 10 h

E - Governance - Trends in E-Governance - Ethical imperatives in Corporate Governance - Case Study Analysis (Board Report, Annual Report) - Case study on E - Governance and Ethics.



Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

- 1 Inderjit Dube "Corporate Governance", 2014, Lexis Nexis Butterworths Wadhwa, Nagpur.
- 2 Sampath. K. R, 2006, "Law of Corporate Governance: Principles and Perspective", 2nd Edition, Snow white Publications P Ltd.

References

- 1 Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd.
- 2 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill
- 3 Fernando. A. C, "Business Ethics - An Indian Perspective", 3rd Edition, Pearsons Publications.
- 4 ICSI study material - <https://www.icsi.edu/academic-corner/>



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1CB	INTERNATIONAL BUSINESS	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the fundamentals of international business and economic relations.
- the prospects of promoting exports.
- the impact of international trade.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	demonstrate the dimensions in international business environment.	K3
CO2	identify fundamental concepts related to Globalization process.	K2
CO3	understand the principles of world trading system.	K2
CO4	interpret the legal environment and EXIM policy.	K4
CO5	value contemporary developments in international trade.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓			✓	
CO3		✓	✓		✓
CO4	✓		✓		
CO5	✓	✓		✓	✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CO2A1CB	INTERNATIONAL BUSINESS	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Concepts and Dimensions 10 h

Concept of International Business - Types- nature and importance of international business - difference between domestic and international business. International business environment - nature - modes of entry in international business - theories of international trade - balance of payments. Types of markets - Forex Market - Cross Border Market - Case study on international business environment.

Unit II Globalization Process 15 h

An overview - Introduction to global marketing - nature and importance - process of international marketing - transition from domestic to transnational marketing - international investment - technology transfer - Case study on global marketing.

Unit III World Trading System 12 h

World Trade Organization - Basic principles and frame work - IMF - World Bank - International Commodity Agreements - Multilateral Financial Institutions - Gold system-Bretton Woods Theory - Case study on world trading.

Unit IV Legal Environment, EXIM Policy 10 h

Legal Framework - objective of EXIM, FEMA - origin and objective - framework of FEMA - Commodity Market, Consumer Law - settlement of International Trade Disputes-CBOT - Case study on international trade disputes.

Unit V Contemporary Developments and Issues 13 h

Contemporary developments - issues - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy - Case study on international trade policy.



Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies.

Text Books

- 1 Aswathappa K, 2020, 7th Edition. "International Business". Tata McGraw Hill Publishing Co. Ltd.
- 2 Francis Cherunilam Francis. 2020. 6th Edition. "International Business", PHI Learning Pvt. Ltd.

References

- 1 Nag.A. 2021. 1st Edition "International Business: Concept, Analysis and Strategy", Atlantic Publishers and Distributors Pvt Ltd.
- 2 Wild John. J, L. Wild Kenneth, 2019. 9th Edition. "International Business: The Challenges of Globalization", Pearson Education Publication.
- 3 Charles W L Hill, G Tomas M Hult, 2021, 12th Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers.
- 4 Tamer Cavusgil. S, Gary Knight, John Riesenberger, 2017. 4th Edition "International Business", HBR Book Press.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1DA	CONSUMER BEHAVIOUR	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept of consumer buying behaviour.
- the theories of motivation and perception as applied in consumer behavior.
- the process of consumer decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of consumer behaviour and decision making process.	K2
CO2	know about marketing implications on consumer behavioural decision.	K3
CO3	analyse psychographic factors of buying behaviour.	K4
CO4	examine consumer strategy towards store choice and shopping behaviour.	K4
CO5	Sketch out the Global online consumer behaviour.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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COIMBATORE | INDIA

M.Com. (Students admitted during AY 2023-24)

235CO2A1DA	CONSUMER BEHAVIOUR	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Consumer Behaviour 10 h

Consumer Behaviour and Marketing Action - An overview - consumer involvement - decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models - Case study on Purchase Behaviour.

Unit II Buying Behaviour 10 h

Personality - Psycho-analytical neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self image.

Environmental influences on Consumer Behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations - Marketing implications of the above influences - Case study on influencing factors of buying behaviour.

Unit III Consumer Attitude 8 h

Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self perception theories, Foot in the door phenomenon.

Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle - Case study on consumer attitude.

Unit IV Strategic Implementation 10 h

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities - Case study on store choice strategy.



Unit V Consumer buying habits

10 h

The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics - Case study on buying habits.

Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

Text Books

- 1 Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
- 2 Varsha Jain, 2019, Consumer Behaviour: A Digital Native, Pearson, Noida.

References

- 1 David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
- 2 Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi.
- 3 Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
- 4 Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1DB	STRATEGIC MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept and process of strategic management.
- how to formulate strategies and its implementation.
- about strategic evaluation and control.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and process of strategic management.	K2
CO2	know about strategic formulation and SWOT analysis.	K3
CO3	gain knowledge on corporate level generic strategies and BCG matrix.	K2
CO4	analyse Strategic Implementation and Strategic Positioning.	K3
CO5	understand the process of Strategic Evaluation and control.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CO2A1DB	STRATEGIC MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Strategic Management 10 h

Strategic Management: Concepts-Difference between strategy and tactics - Three levels of strategy, strategic Management Process - Benefits, TQM and strategic management - Case study on Total Quality Management.

Unit II Strategic Formulation 10 h

Strategic Formulation: Corporate Mission: Need - Formulation, objectives: Classification - Guidelines, Goals: Features - Types, Environmental Scanning - Need- Approaches - SWOT analysis - ETOP - Value chain analysis - Case study on SWOT analysis.

Unit III Choice of Strategy 8 h

Choice of strategy: BCG matrix - The GE nine cell planning grid- Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies - Case study on BCG matrix.

Unit IV Strategic Implementation 10 h

Strategic Implementation: Role of top management - Process - approaches, Resource allocation - factors - approaches, Mckinsey's 7s framework, Strategic Positioning- Four routes to competitive advantage - Case study on Mckinsey's framework.

Unit V Strategic Evaluation and Control 10 h

Strategic Evaluation: Importance - Criteria - Quantitative and Qualitative factors, Strategic control: Process - Criteria - Types, Essential features of effective evaluation and control - Case study on strategic control.



Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

Text Books

- 1 Subba Rao. P, 2022, Business Policy and Strategic Management: Text and Cases Himalaya Publishing House, Mumbai.
- 2 Francis Cherunillam, 2020, Strategic Management-Himalaya Publishing House, Mumbai.

References

- 1 Srinivasan.R, 2021, Strategic Management, PHI Learning, New Delhi.
- 2 Rao V.S.P. 2019, Strategic Management Text and Cases, Excel Books, New Delhi.
- 3 Mamoria and Mamoria, 2018, Business Planning and Policy-Himalaya Publishing House, New Delhi.
- 4 Srivastava, 2018, International Strategic Management, Himalaya Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A1DB	FINANCIAL MARKETS AND SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the Intricacies of Indian financial system for better financial decision making
- functioning of various segments of the financial markets
- various instruments traded in the financial markets

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the financial system in India	K2
CO2	describe various concepts and services in the finance markets	K1
CO3	analyse the activities undertaken in stock exchange and SEBI guidelines.	K4
CO4	interpret various innovative financial services and instruments.	K3
CO5	evaluate the performance of mutual funds and venture capital.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓		✓
CO5	✓	✓		✓	

COURE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CM2A1DB	FINANCIAL MARKETS AND SERVICES	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial System in India 10 h

Functions of Financial system- Financial concepts Financial assets- Financial intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.

Case Study on Indian Financial System.

Unit II Money Market 10 h

Money Market: Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Discount market - Bill Market Scheme - Treasury bill market - money market instruments - commercial papers - Deficiencies of Indian money market.

Case Study on Money Market Operations.

Unit III Capital Market 10 h

Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange - Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI

Case Study Capital Market Operations

Unit IV Merchant Banking and Depositories 10 h

Merchant banking in India: Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.

Case Study on Indian Merchant Banking System.



Unit V Mutual Fund, Venture Capital and Credit Rating Services 08 h

Mutual Funds: Classification of Mutual Funds –Advantages and Limitations of Mutual Funds – Guidelines for Mutual Funds – SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition – Venture capital Financing Vs. Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Services : Process of Credit Rating – Advantages & Limitations of Credit Rating – Credit Rating Agencies in India.

Case Study on Operations of Mutual Funds.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

- 1 E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
- 2 N.K Gupta, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.

References

- 1 Dr.S.Gurusamy , 2015, " Financial Markets and Institutions", McGraw – Hill Education.
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers , New Delhi.
- 3 L.M. bhole, 2015,"Financial Institutions and Markets", Mcgraw-Hill education
- 4 Dr.L. Natarajan ,2016. "Financial Markets and Services", Margham Publications, Chennai


BoS Chairman/HoD
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APPROVED		
BoS- 15 th 12.6.23	AC - 15 th 14.7.23	GB - 20 th 5.8.23



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