

**DEPARTMENTAL ELECTIVES (COMMON)
TWO YEAR PROGRAMME**

**M.COM. ACCOUNTING INFORMATION SYSTEM (ACOM21)
M.COM. CO-OPERATIVE MANAGEMENT (ACOM22)
M.COM. BUSINESS INTELLIGENCE (ACOM23)
M.COM. INTERNATIONAL BUSINESS, BANKING AND INSURANCE (ACOM24)**

Curriculum-2019

Department of Commerce

DEPARTMENTAL ELECTIVES

Elective Courses Department Electives (DE)

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19CODE205.1	Corporate Social Responsibility	3	3	25	75	100
2.	19CODE205.2	International Finance and Foreign Exchange	3	3	25	75	100
3.	19CODE205.3	International Logistics Management	3	3	25	75	100
4.	19CODE305.1	Goods and Services Tax	3	3	25	75	100
5.	19CODE305.2	Marketing of Financial Services	3	3	25	75	100
6.	19CODE305.3	Project Finance and Management	3	3	25	75	100

19CODE205.1 CORPORATE SOCIAL RESPONSIBILITY

Credits: 3
Hours : 60

Learning Objectives:

LO1. To enable the students to understand the meaning and concept of Corporate Social responsibility

LO2. To enable the students to understand the preparation of Customer Relationship Reports

LO3. To impart the students to gain knowledge on principles and practice of CSR in Indian context

Unit I: Meaning of Corporate Social Responsibility (CSR)

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

Unit II: CSR Policy under Sec. 135 of the Companies Act 2013

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013

Unit III: CSR Activities

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects –

Unit IV: Evaluation of CSR Activities

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V: Audit and Standards CSR

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

Text Books

- 1.Sanjay K. Agarwal 2017,Corporate Social Responsibility in India Sage Publications New Delhi.
- 2.Nancy Lee and Philip Kotler 2017,Corporate social Responsibility: Doing the most Good for your company, John Wiley & Sons, USA
- 3.WayneVisser 2018,CSR 2.0 Transforming Corporate Sustainability andResponsibility, Springer Science & Business Media,USA

Supplementary Readings:

- 1.Mia Mahmudur Rahim 2015,Legal Regulation of Corporate Sustainability and Responsibility Springer Science & Business Media, USA
- 2.Christoper 2018,Sustainable Value: How the world's leading companies doing well by doing good Stanford University Press, USA
- 3.llangovan D & R.Durga doss 2018, Corporate Governance – An Insight, The United Publishers, Mangalore

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Gain all essential and fundamental knowledge on the principles and practices of CSR in India.

CO2. enhance the skill of implementing the CSR in their own enterprises as and when

CO3.augment the skill to bring up their start-ups.

CO4.Evaluate CSR activities

CO5.Tackle various issues relating to CSR audit

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1								✓	✓	✓					✓			
CO2		✓				✓									✓			✓
CO3							✓		✓		✓	✓			✓			
CO4				✓		✓		✓	✓		✓				✓			✓
CO5			✓												✓			✓

Semester -2

19CODE205.2 INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Credits: 3
Hours : 60

Learning Objectives:

LO1. To enable the students to gain knowledge on international financial institutions and its Functions

LO2. To make the students to comprehend the foreign exchange dealings by commercial banks and RBI

LO3. To educate the students to understand and compute the exchange rates

Unit I Introduction

Significance and Importance of International Finance – Scope and Limitation –

Foreign Aid – Indian Experience.

Unit II International Financial Institutions

Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III Regional Financial Institutions

Objectives and Functions of International Development Association, International Finance Corporation – The Bank for International Settlements (BIS) and Asian Development Bank (ADB).

Unit IV Foreign Exchange

Foreign Exchange – Meaning and Definition – Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V Rate of Exchange

Introduction – Factors influencing exchange rates – Direct rate and Indirect Rate — Exchange arithmetic – Computation of exchange rates.

Text Books :

1. Alan C. Shapiro 2017, Multinational Financial Management, Prentice Hall of India, New Delhi

2. Bhalla, V.K 2016 International Financial Management, Anmol Pub., New Delhi.

3. Keshkamat, V.V-2015, Foreign Exchange: A Introduction, Vivek Pub., Mumbai

Supplementary Readings:

1. Balagopal, T.A.S 2016, Export Management, Himalaya Pub., Mumbai,

2. Buckley 2016 Multinational Finance, PHI, New Delhi.

3. Jeevanatham 2016, Foreign Exchange & Risk Management, Sultan Chand, New Delhi.

4. Jeevanatham 2016, Foreign Exchange – Principles Practices & Control, Sultan Chand, & Sons, New Delhi.

5. Simha, SLN 2017, International Monetary Reforms, Vora & Co, Mumbai,

Note: Theory Questions Only

Course Outcomes:

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

CO1. Appraise the fundamental knowledge on working of international financial Institutions in India.

CO2. Gain knowledge of role of international financial institutions like BIS and ADB

CO3. Monitor foreign exchange market movement

CO4. Recall the foreign exchange dealings by commercial banks and RBI.

CO5. Calculate and compute foreign exchange rates.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1									✓			✓			✓			
CO2											✓				✓			
CO3	✓			✓								✓			✓			
CO4									✓			✓			✓			
CO5	✓			✓											✓			

19CODE205.3 INTERNATIONAL LOGISTICS MANAGEMENT

Credits: 3

Hours : 60

Learning Objectives:

LO1. To acquaint the students with basic knowledge of business logistics

LO2. To make the students to develop awareness about ocean transportation

LO3. To enable the students to acquire knowledge on inventory management

Unit I: Introduction to Business Logistics and Supply Chain

Business logistics and Supply Chain-Meaning-Importance-objectives and drivers
Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make
or Buy approach

Unit II: Structure of shipping

Structure – Types of ships-Operating systems-Characteristics liner and tramp
operators-code of conduct for liner conferences, freight structure and practices-chartering
principles.

Unit III: Developments in Ocean Transportation

Containerization: CFS and inland container depots, Multi-modal transportation and
CONCOR – Role of intermediaries including freight Agents, shipping agents, Container
Agents.

Unit IV: Inventory and Warehousing

Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk
pooling-Vendor managed inventory-Warehousing functions

Unit V: Transportation and Packaging

Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL.,
Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing

Text Books :

1. Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai.
2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
3. Donald J Bowersox and Davis J.Closs 2016, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi.

Supplementary Readings :

1. Rahul V.Atekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi
3. Donald Waters and Palgrave 2016, Logistics: An Introduction to Supply Chain Management, Mac Millan, New Delhi
4. Sarika Kulkarni and Ashok Sharma 2018, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi
5. Harold Dyckhoff and Springer 2017, Supply Chain Management and Reverse Logistics, International Edition, New Delhi

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain

CO2. Enlighten with the knowledge freight structure and practices in shipping

CO3. Master over the procedure and principles of ocean transportation

CO4. Understand the applicability of inventory management and warehousing Functions

CO5. Apply the strategies for transportation and packaging

Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	✓	✓						✓	✓			✓			✓			
CO2	✓	✓						✓	✓			✓			✓			
CO3	✓	✓		✓				✓	✓			✓			✓			✓
CO4	✓	✓						✓	✓			✓			✓			
CO5	✓			✓											✓			

19CODE305.1GOODS AND SERVICES TAXCredits: 3
Hours :60**Learning Objectives:****LO1.**To enable the students to understand the basic concept of indirect tax**LO2.** To provide the students basic knowledge of provisions of GST**LO3.** To educate the students with registration process, returns and payment procedure of GST**Unit I Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Text Books :

1. Balachandran V., 2018, Indirect Taxes, Sultan Chand & Sons, New Delhi
2. Satrangi G .Goods & Services Tax Precept and Practice 2018,Centax Publications, New Delhi
3. Anandaday Mishra, 2017, GST Law and Procedure, Taxmann Publication, New Delhi

Supplementary Readings:

1. C.A.Raj K. Agarwal, 2017, Taxation and Indirect Taxes, Taxmann Publication, New Delhi
2. V.S.Datey, 2017, Goods and Services Tax, Taxmann Publication, New Delhi
3. Pullani and Maniyar, 2017, Goods and Services Tax, Law Journal, Bangalore Development Limited, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1.Comprehend the fundamentals of indirect tax and need for GST**CO2.**Understand the structure of GST and their schemes in practice**CO3.** Disseminate various modes of registration of GST**CO4.**Familiarize with the adjustment of debit and credit notes**CO5.** Understand and apply the e-filing of GST in practice**Outcome Mapping**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1												✓	✓	✓				
CO2	✓										✓		✓	✓				
CO3													✓	✓				
CO4													✓	✓				
CO5			✓	✓									✓	✓				

19CODE305.2 MARKETING OF FINANCIAL SERVICES**Credits: 3****Hours : 60****Learning Objectives:****LO1.:**To acquaint the students with the concept and features of financial services.**LO2.:** To enable students to learn the concept of market segmentation and buyer behaviour.**LO3.** To educate students with 7-Ps of services marketing mix.**Unit I : Marketing Concept in Financial Services**

Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

Unit II : Market Segmentation and Buyer Behaviour

Financial Services Marketing-Environment-Market Segmentation in Financial Market-Buyer Behaviour with reference to Financial Services.

Unit III : Marketing Mix – Product and Place

Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

Unit IV :Marketing Mix – Price and Promotion

Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-Service Guarantee and Assurance.

Unit V : Marketing Mix- People, Procedure and Physical Evidence

Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Text Books :

1. Balachandran S 2017, Customer Services Management Response Books ,New Delhi.
- 2.Chawla A.S and Others 2016, Indian Banking towards 21st Century, Deep and Deep Publications ,New Delhi..
- 3.Jha S.M 2016, Services Marketing Himalaya Publishing House, New Delhi

Supplementary Readings:

1. Rajeev Seth 2017, Marketing of Banking Services, MacMillan Publishing House,New Delhi.
- 2.Roland T Rust 2016, Services Marketing Addison Wesley,New York
- 3.Balaji B 2017, Service Marketing and Management S.Chand& Co ., New Delhi

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Explain the concept and features of financial services**CO2.** Gain knowledge on segmentation strategy of marketing**CO3.** Understand the significance of customer loyalty and product life cycle**CO4.** Explain price and promotion strategy and protection of corporate image.**CO5.** Describe 3 -Ps of service marketing**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PSO 6
CO1		✓	✓			✓	✓						✓		✓			
CO2	✓	✓					✓						✓		✓			
CO3						✓		✓	✓				✓					
CO4	✓	✓	✓	✓		✓	✓	✓	✓									
CO5		✓					✓		✓		✓		✓		✓			

Semester -3

19CODE305.3 PROJECT FINANCE AND MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:

LO1. To enable the students to understand the need for innovative projects

LO2. To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods

LO3. To gain expert knowledge on monitoring of cost control and evaluate the project performance

Unit I Project an Introduction

Meaning and Definition of Project – Features – Establishing a New Project – Organisation – Innovative Projects – Need for Project Management – Duties and Responsibilities of a Project Manager.

Unit II Project Feasibility Study

Project Feasibility Study – Market or Demand analysis – Technical and Financial Analysis of Projects.

Unit III Net Work Analysis

Minimization of Cost and Time of Projects – Net Work Analysis – PERT – Methods – CPM methods – Details.

Unit IV Project Cost Control

Project Cost Control – Cost forecasting – Monitoring and Control of Costs – Estimation techniques – Factorial, Man-hour, unit rate and operational cost estimation.

Unit V Project performance

Project performance – Indicators – Review of Project performance – Benefits – Project report – Project failures – Precautions and Practical guidelines.

Text Books:

- 1.Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi
- 2.KesavaRao,P.C 2017, Project Management and Control, Sultan Chand & Sons, New Delhi
- 3.PrasannaChandra 2017, Project Preparation, Appraisal, Implementation
Tata McGraw Hill (P)., New Delhi.

Supplementary Readings:

- 1.Goel,BB 2017, Project Management: Principles and Techniques Deep & Deep Pub., New Delhi.
2. Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi.
- 3.JohnM.Nicholas- 2018, Project Management for Business Technology, Prentice Hall of India, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1.** Understand the role of project manager in establishing a New Project.
- CO2.** Evaluate the project feasibility study of new project in the market
- CO3.** Gain the knowledge of Net Work Analysis of PERT and CPM methods.
- CO4.** Determine the cost control methods in project.
- CO5.** Conduct performance appraisal of project report.

Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		✓	✓					✓	✓		✓	✓	✓		✓			
CO2	✓		✓	✓			✓	✓	✓				✓		✓			
CO3	✓				✓	✓	✓	✓					✓		✓			✓
CO4	✓					✓							✓		✓			
CO5	✓		✓	✓		✓	✓	✓	✓		✓	✓	✓		✓			✓

**INTERDEPARTMENTAL ELECTIVES (COMMON)
TWO YEAR PROGRAMME**

**M.COM. ACCOUNTING INFORMATION SYSTEM (ACOM21)
M.COM. CO-OPERATIVE MANAGEMENT(ACOM22)
M.COM. BUSINESS INTELLIGENCE(ACOM23)
M.COM. INTERNATIONAL BUSINESS, BANKING AND INSURANCE(ACOM24)**

Curriculum-2019

Department of Commerce

INTERDEPARTMENTAL ELECTIVES

Electives Offered to Other Departments

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19CIDX105.1	Marketing Management	3	3	25	75	100
2.	19CIDX105.2	Business Communication & Report Writing	3	3	25	75	100
3.	19CIDX105.3	Digital Banking	3	3	25	75	100
4.	19CIDX205.1	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19CIDX205.2	Office Management	3	3	25	75	100
6.	19CIDX205.3	Stock Market Investing	3	3	25	75	100
7.	19CIDX305.1	Accounting for Managerial Decisions	3	3	25	75	100
8.	19CIDX305.2	Integrated Agriprenurship Development	3	3	25	75	100
9.	19CIDX305.3	Advertising Management	3	3	25	75	100

Learning Objectives:

LO1. To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management

LO2. To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed

LO3. To impart the knowledge on various components of marketing mix

Unit I: Introduction to Marketing

Marketing – Concept – Nature- Scope and Evolution of Marketing –Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy

Unit II: Consumer Behaviour

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

Unit III: Market Segmentation

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

Unit IV: Product Development

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages

Unit V: Pricing and Challenges in Marketing

. Pricing products- Pricing decisions – Different types of Prices- Pricing approaches. Green Marketing - Global Marketing Challenges.

Text Books:

- 1.Bhatia,B.S. and G.S.Batra, 2015, Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden New Delhi.
- 2.Sherlekar, S.A., 2017, Marketing Management, Himalaya Publishing House,Gurgaon,Mumbai.
- 3.PillaiBagavathi R.S.N., 2014, Marketing Management, S Chand and Company Limited,RamNagar,New Delhi.

Supplementary Readings:

- 1.Philip Kotler, Kevin Lane Keller, 2016, Marketing Management Pearson Education India Ltd.,New Delhi.
- 2.Joshi-Principles of Marketing Management, 2017, Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
- 3.Bhatia,B.S. and G.S.Batra 2015, Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden, New Delhi.
- 4.RajanSaxena, Marketing Management 2016, Tata Mc-Grew Hill Education Private Limited, New Delhi.
- 5.Chandrasekar, K.S.,2017, Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

Course Outcomes:

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

- CO1.** Understand the knowledge over marketing concept and marketing strategies
- CO2.** Undertake marketing research by adopting different techniques.
- CO3.** Attain knowledge of Segmentation strategy of marketing
- CO4.** Have an idea of components of marketing mix
- CO5** Comprehend the Consumer Behaviour and global marketing challenges

SUGGESTED MOOC COURSES:

1. ***Economics of Money and Banking***, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

19CIDX105.2: BUSINESS COMMUNICATION AND REPORT WRITING

Credits: 3

Hours : 60

Learning Objectives:

LO1. To Develop effective business communication skills among the students

LO2.. To provide exposure to the students to the written communication

LO3. To Develop awareness about company meeting preparation of reports

Unit I : Business Communication

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.

Unit II : Written Communication

Importance of written communication – Enquiry letters – Offer and quotation – order letters – Types – Specimen letters - Letter writing for seeking employment .

Unit III : Status enquiry and Reference letters

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings

Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation of Report

Writing of Business Report – Precaution – Types – Essentials of a good report.

Text Books:

1.Varinder Kumar Bodhras 2017, Business Communication, Kalyani Pub., Ludhiana

2.Balasubramanian 2015, Business Communication, VikasPub.,New Delhi,

3.Biwsal, Rao, Jena 2017, Business Communications, Kalyani Pub., Ludhiana

Supplementary Readings:

1.Kapoor, A.N 2015, Business Letters for Different occasions, S.Chand Pub., New Delhi,

2.Pillai&Bhagawati 2016, Commercial Correspondence of Management, S. Chand Pub ,New Delhi,

3.Sundar.K,2017,Business Communications, Vijay Nickolace Imprints Private Limited,Chennai

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Disseminate knowledge about the structure and various modes of business communication

CO2. Gain the knowledge of significance of business communication and types of letter writing

CO3. Understand to write enquiry and reference letters of business transactions

CO4. Gain knowledge of preparatory works related to company meetings and proceedings

CO5.Enlightened with the preparation of business report

SUGGESTED MOOC COURSES:

1. ***Business Communication (edX)*** Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlis Silver Sweeney.
2. ***Business Writing (Coursera)*** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

Learning Objectives:

- LO1.** To acquaint knowledge on the provisions of Banking Regulations in India
LO2. To educate the students with the changing scenario of banking operations with digitalization
LO3. To impart knowledge on innovative banking payment system in India

Unit I: Banking Legislations

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

Unit II: Changing Profile of Indian banking

.Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

Unit V: Payment System & Digital banking

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement

Text Books :

- 1.Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai
- 2.Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
- 3.Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

Supplementary Readings:

- 1.Subba Rao S and P.L Khanna 2018 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
- 2.Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
- 3.MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.
- 4.Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
- 5.Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Websites: National Payment Corporation of India, CCIL.

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1:** understand the Banking Legislations in India.
CO2: recall the significance of digitalization of banking operations
CO3: describe the various types of bank deposits and rules for sound lending.
CO4: familiarize the role of RBI in demonetization and remonetization.
CO5: explain innovative digital payment system offered by banks

19CIDX205.1 INCOME TAX AND GST ASSESSMENT METHODS

Credits: 3

Hours : 60

Learning Objectives:

LO1. : To enable the students to gain practical knowledge on various Heads of Income

LO2. To enable the students to gain practical knowledge on elements GST

LO3. :To enable the students to gain applied knowledge on I.T/GST e-filing

Unit I: Computation of Income under Income Tax Act

Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

Unit II: Assessment of Income Tax

Assessment – Methods of Assessment- Self Assessment- Regular Assessment-Best Judgment Assessment- Re-Assessment- Rectification of Mistakes- Income Tax Permanent Account Number (PAN)- Exempted Income- Deductions from Gross total Income.

Unit III: E-Filing and E-Payment of Income Tax

Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

Unit IV: Goods and Services Tax (GST)

Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept- Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices -Exemptions from GST for different types of Dealers

Unit V: E-filing and E Payment of GST

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Text Books:

1. H.C MehotraRaS.P.Goyal 2018 Income Tax Law & Accounts, SahityaBhawan Publishers, Agra
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand & Sons, New Delhi
3. Satrangi G .Goods & Services Tax Precept and Practice 2018 Centax Publications, New Delhi

Supplementary Readings:

- 1.Prasad &Bhagavathi 2018 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Gaur V.P &Narang D.B 2018 Income Tax Law & Practice, Kalyani Publishers, New Delhi
- 3.Datey V.S, 2018, Goods and Services Tax, TaxmannsPublications,New Delhi
- 4.Jain R.K 2018 Goods and Services Tax Manual, Taxmanns Publications New Delhi
- 5.llangovan D, 2017 GST in India, Directorate of Distance Education, AnnamalaiUniversity, Annamalainagar.

Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1.** Understand different heads of Income
- CO2.** Recognize different methods of assessment
- CO3.** File the returns by following e-filing system
- CO4.** Compute GST and understand the different structure of indirect tax
- CO5.** Understand and apply the e-filing of GST in practice

Learning Objectives:

LO1. To make the students gain expert knowledge in office management

LO2. To develop an awareness among students about the record maintenance system in an office

LO3. To enable the students to acquire knowledge in office administration

Unit I : Modern Office

Importance of Office – Scope -Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II : Office Accommodation

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout –Furniture and Equipment upkeep and maintenance.

Unit III : Office Environment

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary requirements – Cleanliness -Transport.

Unit IV : Records Management

Filing –Characteristics – Classification and arrangements of Files – methods of filling Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and their control.

Unit V : Office Communications

Importance – Process – Medium –Channels – Barriers.

Text Books :

1.Nair, RK , Banerjee, AK &Agarwal, VK 2017, Office Management, PragatiPrakasam, Meerut

2.Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi

3.Chopra R.K Ms. Ankita Bhatia 2016, Office Management, Himalaya Publication House, New Delhi

Supplementary Readings:

1.Ragunathan N.S 2016, Office Management MarghamPublications Chennai

2.Chopra RK 2016, Office Management, Himalaya Publishing House,Mumbai

3.GeorgeR.Terry 2015, Office Management and Control, Himalaya Publication House, New Delhi

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Recognize the functions of office management

CO2. Identify the need of selection of location of office and their procedure

CO3. Understand the significance of office environment and their essentials

CO4. Apply the concept of filing and indexing system in office

CO5. Gain knowledge towards channels of office communication

SUGGESTED MOOC COURSES:

1. ***Understanding Modern Business &Organisation (Future Learn)***, Created by: University of Strathclyde, Delivered by: Future Learn.
2. ***Foundation of Business Strategy***, Created by: [University of Virginia](#) via [Coursera](#), Taught by: Michael J. Lenox.

Semester - 2

19CIDX205.3 STOCK MARKET INVESTING

**Credits: 3
Hours : 60**

Learning Objectives:

LO1.To acquaint the students with the basics of security analysis and portfolio management

LO2.To provide exposure to students to develop awareness about the stock exchanges and stock analysis

LO3. : To impart knowledge about significance of investment in mutual funds.

Unit I: Introduction

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices – Sources of financial information.

Unit II: Stock Exchanges in India

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

Unit III: Stock Analysis

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

Unit IV: Stock Valuations

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices-Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

Unit V: Investing in Mutual Funds

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Text Books :

1. Gitman and Joehnk 2015 Fundamentals of Investing, Pearson Publications,New Delhi.
2. Chandra Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi.
3. DamodaranAsath 2016 Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance.,New Delhi
4. Bhole L.M 2015 Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Supplementary Readings:

1. BodieAlex,Marcus and Mohanty 2017 Investments McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016 Fundamentals of Investment Management McGraw Hill Publishing Company Limited, New Delhi.
3. PandianPunithavathy 2015 Security Analysis and Portfolio Management, Vikas publishing company, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1.** Understand different types of Investment in capital market
- CO2.** Recognize the role of stock exchange in capital markets
- CO3.** Have an access to on line trading of stock
- CO4.** Comprehend stock valuation while investment in different portfolio
- CO5.** Evaluate the mutual funds investment

Semester -3

19CIDX305.1 ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 3

Hours : 60

Learning Objectives:

LO1. To acquaint students with evaluation of management accounting

LO2.. To provide exposure to the students to prepare various budgets

LO3. To impart knowledge on marginal costing and breakeven analysis

Unit I : Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions

Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size – Trend Analysis

UnitIII:Ratio Analysis

Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification- Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit IV: Budget and Budgetary Control

Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

Unit V :Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc

Text Books:

1.Maheswari S.N.,2017, Principles of Management Accounting ,Sultan Chand & Sons New Delhi.

2.SharmaShashi R.K & Gupta K, 2016, Management Accounting, Kalyani Publishers, New Delhi.

3.A.Murthy and S.Gurusamy 2018, Management Accounting, Vijay Nicole Imprints Private Limited,Chennai

Supplementary Readings:

1.Kaplan&Afkinson,Advanced Management Accounting,2016 Prentice Hall of India, New Delhi.

2.Solomon Raj, L and Arockiyasamy,A. 2016, Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi.

3.Pillai R.S.N &Bagavathi.V2017, Management Accounting, S.Chand& Co., NewDelhi

4.Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015, Management Accounting, Sultan Chand & Sons, New Delhi.

5.RaviM.Kishore, 2017, Management Accounting, Taxmen's Students Publications, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Understand the back ground of evaluation of management accounting

CO2. Gain knowledge on application of various tools in analyzing financial statements

CO3. Apply different ratios and understand its significance

CO4. Expertise in preparing various budgets

CO5. Have assesses to decision making problem

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.

2. *Accounting for Decision Making (Coursera)*, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

Semester -3

19CIDX305.2 INTEGRATED AGRIPRENEURSHIP DEVELOPMENT

Credits: 3

Hours : 60

Learning Objectives:

LO1. : To enable the students to gain applied knowledge on agripreneurship in Dairy and Poultry Farming

LO2. To enable the students to gain applied knowledge on agripreneurship in Assola Farming

LO3. : To enable the students to gain applied knowledge on agripreneurship in Goat Rearing

Unit I: Dairy and Poultry Farm

Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)-Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

Unit II: Assola Farming and Marketing Practices

Importance of Organic Manuring – Assola – Different varieties – Methods of Production – Usages for Organic Manure-Marketing Practices at various levels of organic food materials.

Unit III: Goat Rearing and Marketing Practices

Need and Importance of Goat Rearing – Types of Species -Various Breeds – Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

Unit IV: Training and Development in Agripreneurship

Meaning and Definition – Significance-Training Methods-Levels of Training-Institutions-Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

Unit V: Institutional Support for Agricultural Finance

Need and Importance of Agricultural Finance – Financial assistance through World Bank Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions – EMI Assessment – Subsidy and Subsidiary Facilities.

Text Books:

- 1.Nanda S 2016 Integrated Farming System Practices: Challenges and Opportunities, Bhuvanesar, Odisha.
2. Holmes Pergler H.S 2014 The Book of the Goat – Containing full particulars of the various breeds of Goats and their Profitable Management
3. Jerome D. Belanger & Sara Thomson Bredesen 2018 Story's Guide to Raising Dairy Goats: Breed Selection, Feeding, Fencing, Health Care, Dairying Marketing

Suggested Readings:

- 1.King D.T 2000 India's Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore
- 2.Tripathy 2000 Co-operation for Rural Development, Tamil Nadu Book House, Chennai
- 3.Bhatia B.S 2000 Management of Marketing Co-operatives, Deep and Deep Publications, New Delhi
- 4.Gupta P.R 2007 Dairy India (Sixth Edition) New Delhi
5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Have an applied knowledge on agripreneurship in Dairy and Poultry Farming

CO2. Apply knowledge on agripreneurship in Assola Farming

CO3. Understand the significance of goat rearing and market opportunities

CO4. Recognize different types of training methods in agripreneurship

CO5. Realize the institutional support for agricultural finance

Semester -3

19CIDX305.3ADVERTISING MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:

- LO1. To acquaint the students with the basics of advertising
- LO2.. To enable the students to learn the fundamentals of copywriting and layout
- LO3. To familiarize with innovative advertising campaign

Unit I: Introduction to Advertisement

Advertising – Definition- Evolution and objectives-Approaches to Advertising- AIDAS- Social, Ethical and Legal issues in Advertising.

Unit II: Images and Symbols in Advertising

Advertisement Communication-Persuasion-Attitude change-Headings- Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

Unit III: Classification of Copy and Layouts

Guidelines for copy writing –Body text creativity- Copy Production Copy testing- Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout-Television and story boards-Illustration-Colour.

Unit IV: Types of Advertising

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

Unit V: Advertising Campaigns

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising-Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

Text Books :

1. Rathod 2016 Advertising Management, Himalaya Publishing House, New Delhi.
2. Sherlerkar 2017 Marketing Management, Himalaya Publishing House, New Delhi
3. WillamsArens 2016 Contemporary Advertising McGraw Hill,New Delhi

Supplementary Readings:

1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi
2. John R Rossiter 2017 Advertisement Communication Tata McGraw Hill,New Delhi.
3. George Burton Arnold 2017 Advertising Copy Harper and Brothers, New York

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1. Disseminate knowledge of evaluation of advertisement and AIDAS formula
- CO2. Evaluate the functions of Headlines and analyze the classification of headlines
- CO3.Familiarize the copy righting of advertisement and preparation of layout
- CO4. Understand the design and structure types of advertising
- CO5.Work in planning and managing advertising campaigns

**VALUE ADDED COURSE (COMMON)
TWO YEAR PROGRAMME**

- M.COM. ACCOUNTING INFORMATION SYSTEM(ACOM21)**
- M.COM. CO-OPERATIVE MANAGEMENT (ACOM22)**
- M.COM. BUSINESS INTELLIGENCE (ACOM23)**
- M.COM. INTERNATIONAL BUSINESS, BANKING AND INSURANCE (ACOM24)**

Curriculum-2019

Department of Commerce

Value Added Course

Course Code	Course Title	Hours/week			C	Marks		
		L	P	CIA		ESE	Total	
19CVAC210	CRM in e- BANKING	3	0	3	25	75	100	
19CVAC310	Artificial Intelligence and its Applications in Business	3	0	3	25	75	100	

Semester -2

**VALUE ADDED COURSE
(Visit University Students portal)
19CVAC210 CRM IN E- BANKING**

Credits:

Hours :

Learning Objectives:

LO1: To develop an appreciation about the utility of E-Banking practices

LO2: To understand the quality services of E-banking and various tools of E-banking

LO3: To evaluate the challenges in CRM with E-Banking and security issues of online Banking

Unit I: Introduction to CRM

Definitions – Need and importance of CRM in present scenario – CRM as a strategic marketing tool.

Unit II : Significance of CRM in Banking today

Meaning and concept of E-Banking – Advantages customer information Database – objectives of E-Banking – Customer facilities through E-Banking tools.

Unit III : CRM Practices

Importance of CRM through E-Banking – internal facilities, costs, quality of service and cost of communication

Unit IV : E- Payment system

Rupay – Rupay secure – IMPS – National unified USSD platform – (USSD) National Automated Clearing House (NACH) – National Financial Smith (NES) RTGS, NEFT. Innovative banking Payment system.

Unit V : Security Issues in CRM and E- Banking

Security and Privacy, Transactional difficulty, Technical issues and Level of Customer awareness.

Text books:

1. Abhijeet Singh and Brijesh Kumar 2011, Customer Relationship Management Tools: An Overview, Marketing Mastermind, Vol 11, pp 24.
2. Alokumar&Chhabi Sinha 2008, Customer relationship management concepts and application, 1st Ed, Sudha offset press, pp 3-16.
- 3.Mahmood Shah &steve Clarke 2009, E-Banking management: Issues, Solutions and Strategies

Supplementary Readings:

1. Alan Smith, 2006, CRM and customer service: Strategic asset or Corporate overhead, Handbook of Business Strategy, Vol 7, pp.87 – 93.
2. JayaramKondabagil 2012, Risk Management in Electronic banking: Concepts and Best Practices
- 3.Himani Sharma 2011, Bankers' Perspectives on E-Banking and Its Challenges: Evidence from North India" The IUP Journal of Bank Management

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Understand the important concepts in Customer Relationship Management

CO2. Master over e-banking and data base services day today

CO3. Attain knowledge in the e-banking practices

CO4. Have an idea of Understand e-payment system

CO5. Evaluate the security issues in CRM and e-banking

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	P S O 6
CO1											✓	✓	✓	✓	✓			✓
CO2	✓		✓	✓									✓	✓		✓	✓	✓
CO3	✓		✓			✓	✓								✓	✓	✓	✓
CO4	✓		✓						✓		✓	✓			✓	✓	✓	✓
CO5	✓		✓	✓					✓		✓	✓	✓		✓		✓	✓

Semester 3

**VALUE ADDED COURSE
(Visit University Students Portal)**

19CVAC310 Artificial Intelligence and Its Applications in Business

Credits: 3

Hours:

Learning Objectives:

LO1: To introduce the concepts of Artificial Intelligence and its applications

LO2: To familiarise the concepts of Knowledge and Reasoning, Planning, Learning and Communication aspects of Artificial Intelligence

LO3: To impact applied knowledge on Artificial Intelligence in Business

UNIT – I Introduction

Introduction - Intelligent Agents- Problem Solving

UNIT – II Knowledge

Knowledge and Reasoning - Knowledge Representation- Knowledge Acquisition

UNIT – III Planning

Planning – Planning and Acting in the Real World

UNIT – IV Learning

Learning - Knowledge in Learning- Statistical Learning Methods - Reinforcement Learning

UNIT – V Communication

Communicating, Perceiving, and Acting - Natural Language Processing Communication– Robotics.

Text Books:

1. Dhanrajani, S. (2018). *AI and Analytics: Accelerating Business Decisions* (2 ed.). New York: Wiley.

2. Finlay, S. (2018). *Artificial Intelligence and Machine Learning for Business* (3 ed.). Relativistic .

3. Prabhat Kumar . (2019). *Artificial Intelligence: Reshaping Life and Business* (1 ed.). New Delhi: BPB Publications.

Supplementary Readings:

1. John Medicine (2019). *Artificial Intelligence Business Applications* (1 ed.). New Delhi.

2. Rose, D. (2018). *Artificial Intelligence for Business* (1 ed.). Chicago: Chicago Lakeshore Press.

3. Yao, M., Zhou, A., & Jia , M. (2019). *Applied Artificial Intelligence: A Handbook for Business Leaders* (1 ed.). New York: TOPBOTS.

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1: Understand the concepts of Artificial Intelligence in relation to Business

CO2: Gain the knowledge of reasoning and difference between the human intelligence and machine intelligence.

CO3: Understand Learning and Communicating to the get the applications of Natural Language Processing.

CO4: Gain knowledge on Robotics and Nanotechnology.

CO5: Understand Artificial Intelligence based applications to enhance business process.