

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS)

Reaccredited with “B++” Grade by NAAC

(Affiliated to Periyar University)

SALEM – 16



PG & RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

(LOCF)

M.Com.

2026 - 2028 BATCH

M.Com.**CURRICULUM DESIGN AND SCHEME OF EXAMINATION****(APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC****YEAR 2026-27)****SEMESTER - I**

Part	Course Code	Course Title	Course Type	Hrs. /Week L/T/P	Credits	CIA	ESE	TOTAL
Part A	26PCOCC1	Business Finance	Core Course	6	5	30	70	100
	26PCOCC2	Digital Marketing	Core Course	6	5	30	70	100
	26PCOCC3	Banking and Insurance	Core Course	6	4	30	70	100
	26PCODSEC1A / 26PCODSEC1B	Operations Research/ Security Analysis and Portfolio Management	Elective	6	3	30	70	100
	26PCODSEC2A/ 26PCODSEC2B	Labour Laws/ Strategic Human Resource Management	Elective	6	3	30	70	100
Total				30	20			
*Extra Skills (Out of College Hours)						*Credits	*Marks	
Value Education						-	-	
Physical Fitness Practice						-	-	
Productive Preparation for UGC NET/SET/JRF/TRB Competitive examinations – I (26PCOSC1)						1	100	

***Extra credits are given for extra skills and courses qualified in MOOC/ NPTEL**

M.Com. (General)
First Year - Semester I
Core –I BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCOCC1	BUSINESS FINANCE		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To outline the fundamental concepts in finance
LO2	To estimate and evaluate risk in investment proposals
LO3	To evaluate leasing as a source of finance and determine the sources of startup financing
LO4	To examine cash and inventory management techniques
LO5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I Introduction to Business Finance and Time Value of Money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	(18 hrs)
UNIT II Risk Management Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	(18 hrs)
UNIT III Startup Financing and Leasing Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of	(18 hrs)

Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV

(18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V

(18 hrs)

Multi-National Capital Budgeting

Multi-National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long-term investment decision incorporating risk factor	K5

Books for study:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.

4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
5. Srinivasan.T(2023), Financial Management,1st Edition, Vijay Nicole Imprints Private Limited, Chennai.

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester I
Core - II DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	Extern	Total
26PCOCC2	DIGITAL MARKETING		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To assess the evolution of digital marketing
LO2	To appraise the dimensions of online marketing mix
LO3	To infer the techniques of digital marketing
LO4	To analyse online consumer behaviour and AI-enabled CRM practices.
LO5	To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I	(18 hrs)
Introduction to Digital Marketing	
Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	
UNIT II	(18 hrs)
Online marketing mix	
Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	

UNIT III	(18 hrs)
Digital media channels	
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	
UNIT IV	(18 hrs)
Online consumer behavior and CRM	
Online consumer behaviour – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision-making process – Database marketing – Electronic Consumer Relationship Management – Goals – Process – Benefits – Role – Next generation CRM and AI-enabled Customer Relationship Management .	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer-generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behaviour and the role of AI in CRM	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) "Digital Marketing" 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year - Semester I
Core - III BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCOCC3	BANKING AND INSURANCE		6	-	-	-	4	6	30	70	100

	Learning Objectives
LO1	To understand the evolution of new era banking
LO2	To explore the digital banking techniques
LO3	To analyse the role of insurance sector
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking - Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	(18 hrs)
UNIT II Contemporary Developments in Banking Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking -	(18 hrs)

Applications of AI in Banking - Importance of AI in banking - Banking re-imagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
UNIT III	(18 hrs)
Indian Insurance Market	
History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure.	
Insurance Intermediaries: Insurance Broker – Insurance Agent- Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	
UNIT IV	(18 hrs)
Customer Services in Insurance	
Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management	
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4

CO 5	Assess risk mitigation strategies	K5
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Books for study:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester I
Elective – I A OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCODSEC1A	OPERATIONS RESEARCH		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To outline the fundamentals of Operations Research
LO2	To use OR models for problem solving
LO3	To examine the role of sequencing and game theory
LO4	To design and apply network analysis
LO5	To apply modelling techniques

Course Units

UNIT I	(18 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(18 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	

UNIT III	(18 hrs)
Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
UNIT IV	(18 hrs)
Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
UNIT V	(18 hrs)
Decision Tree Analysis and Queuing Theory Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Books for study:

1. Gupta P.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.
5. Guruamy. (2017), “Element of Operation Research”, 2nd Edition, Vijay Nicole Imprints Private Limited, Chennai.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year - Semester I
Elective –I B SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCODSEC1B	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To become familiar with various Investment avenues and Portfolio Construction
LO2	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO3	To learn about long-term and short-term investment analysis tools.
LO4	To analyse with Portfolio theories.
LO5	To gain knowledge in Portfolio performance methods.

UNIT I **(18 hrs)**

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II **(18 hrs)**

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III	(18 hrs)
Fundamental Analysis and Technical Analysis	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
UNIT IV	(18 hrs)
Efficient Market Hypothesis	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
UNIT V	(18 hrs)
Portfolio Performance Evaluation	
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical Analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:									
1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP 2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi 3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi									
Books for reference:									
1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida 2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai 3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida 4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai 5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi									
Web references:									
1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf 2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348 3. https://www.educba.com/fundamental-analysis-vs-technical-analysis									

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester I
Elective –II A LABOUR LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCODSEC2A	LABOUR LAWS		6	-	-	-	3	6	30	70	100
	Learning Objectives										
LO1	To understand the provisions of Trade Unions Act										
LO2	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act										
LO3	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act										
LO4	To learn different provisions relating to payment of wages and minimum wages to employees										
LO5	To understand employee welfare measures with respect to provident fund, gratuity and bonus										

UNIT I	(18 hrs)
Introduction and The Trade Unions Act, 1926	
Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	
UNIT II	(18 hrs)
The Factories Act, 1948 and Equal Remuneration Act, 1976	
The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.	

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT III

(18 hrs)

The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation – Medical benefit council – Benefits under the Act – ESI court.

UNIT IV

(18 hrs)

The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects – Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V

(18 hrs)

The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – **The Payment of Gratuity Act, 1972:** Definitions – Scope – Conditions and circumstances of payment – Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – **The Payment of Bonus Act:** Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus – Set and set off – Offences and penalties.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1

CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2
Books for study: 1. Mishra S.N. (2018), "Labour & Industrial Laws", 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), "Industrial Relations and Labour Laws", 8th Edition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), "Industrial Relations and Labour Laws", 6th Edition., Sultan Chand & Sons, New Delhi		
Books for reference: 1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida 2. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida 3. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat LawHouse Pvt. Ltd.		
Web references: 1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf 2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf		

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High – 3

Medium – 2

Low – 1

M.Com.(General)
First Year - Semester I
Elective – II B STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26PCODSEC2B	STRATEGIC HUMAN RESOURCE MANAGEMENT		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To appreciate the importance of HRM as a field of study and as a central management function
LO2	To understand the implication of HRM on Government regulations and corporate decisions
LO3	To analyse the key elements of the HR functions
LO4	To gain knowledge about the elements, key concepts and terminology of HRM
LO5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Course Units

UNIT I	(18 hrs)
Introduction to SHRM	
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM vs Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
UNIT II	(18 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	

UNIT III	(18 hrs)
Strategic Planning and Compensation	
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	
UNIT IV	(18 hrs)
Human Resource Policies	
Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	
UNIT V	(18 hrs)
Latest trends in Strategic HRM	
Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic Human Resource Management	K1
CO 2	Examine the conceptual framework of strategic Human Resource Management Models	K4
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3
CO 4	Illustrate drafting of HR policies	K2

CO 5	Analyse the latest trend in the strategic Human Resource Management.	K4
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Books for study:

1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

Books for reference:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

Web references:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

High – 3

Medium – 2

Low – 1