



K.M.G. COLLEGE OF ARTS AND SCIENCE **(AUTONOMOUS)**

Approved by the Government of Tamil Nadu
Permanently Affiliated to Thiruvalluvar University, Vellore
Recognized under Section 2(f) and 12(B) of the UGC Act 1956
Accredited by NAAC (2nd Cycle) with (CGPA of 3.24/4) 'A' Grade

P.G. & RESEARCH DEPARTMENT OF COMMERCE

M.Com **SYLLABUS** **(CHOICE BASED CREDIT SYSTEM)**

Under

LEARNING OUTCOMES-BASED CURRICULUM
FRAMEWORK (LOCF)

(Effective for the Batch of Students Admitted from 2024-2025)

PREFACE

The curriculum of postgraduate commerce has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behavior, computer applications, research etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. It also includes self-learning module, minor projects and industrial internship to enable students to get equipped for higher studies and employment. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle instruments, synthesis and its analysis, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The allied papers provide a platform to strengthen the understanding of the core subjects. The non-major elective courses offer chances to learn and augment interest in other related fields. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. The seminars periodically delivered by industrialists, subject experts and former professors would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

In pursuit of the Higher Education Department Policy Note 2022-23 Demand 20, Section 1.4, Tamil Nādu State Council for Higher Education took initiative to revamp the curriculum. On 27 July 2022, a meeting was convened by the Member-Secretary Dr. S. Krishnasamy enlightening the need of the hour to restructure the curriculum of both Undergraduate and Post-graduate programmes based on the speeches at the Tamil Nādu Legislative Assembly Budget meeting by the Honourable Higher Education Minister Dr K. Ponmudy and Honourable Finance Minister Dr. P. Thiagarajan. At present there are three different modes of imparting education in most of the educational institutions throughout the globe. Outcome Based Education, Problem Based Education, and Project Based Education.

Now our Honourable Higher Education Minister announced Industry Aligned Education. During discussion, Member Secretary announced the importance of question papers and evaluation as envisaged by the Honourable Chief Secretary to Government Dr, V. IraiAnbu. This is very well imbedded in Revised Bloom's Taxonomy forms three learning domains: the cognitive (knowledge), affective(attitude), and psychomotor (skill). This classification enables to estimate the learning capabilities of students.

Briefly, it is aimed to restructure the curriculum as student-oriented, skill-based, and institution industry- interaction curriculum with the various courses under "Outcome Based Education with Problem Based Courses, Project Based Courses, and Industry Aligned Programmes" having revised Bloom's Taxonomy for evaluating students skills. Three domains:

(i)Cognitive Domain

(Lower levels: K1: Remembering ; K2: Understanding ; K3: Applying; Higher levels: K4: Analysing ; K5: Evaluating; K6: Creating)

(ii) Affective Domain

(iii) Psychomotor Domain

ABOUT THE COLLEGE

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self-reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul and breath. The college has grown into a full-fledged educational hub offering 12 under graduate programmes, 8 post graduate programmes, 5 M.Phil research programmes and 4 Ph.D programmes. The college has been accredited with ‘A’ grade by NAAC in 2nd cycle and recognized under section 2(f)&12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is also acquired the status of Autonomous from the academic year 2024-2025. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

VISION OF THE COLLEGE

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

MISSION OF THE COLLEGE

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

QUALITY POLICY OF THE COLLEGE

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects. Among the seven staff members, four are Ph.D holders and three are M.Phil. Two of them have been qualified in SET. The department has programmes at UG, PG and Research (M.Phil & Ph.D) levels which are the foremost choice of vast majority of students.

The department has lighted its beacon lamp of scholarly guidance to illuminate the research world of 55 M.Phil Scholars (since the inception of the course in 2010-2011) who have successfully accomplished the task by helping the commerce banner fly far high on the mast of glory.

The scholar- inmates are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and two research scholars completed their degree and 15 research scholars pursuing their research course in the department.

The department maintains its own library to focus students studious attention on learning more through book reading.

The year of establishment of various courses of our department are as follows:

| S.No | Courses | Establishment year |
|------|----------------------|--------------------|
| 1 | B.Com (General) | 2000 |
| 2 | M.Com - General | 2003 |
| 3 | Master of Philosophy | 2010 |
| 4 | Doctor of Philosophy | 2016 |

VISION OF THE DEPARTMENT

To train the students to handle accounts in business firms through quality commerce education that enhance their self-confidence meet the challenges of the contemporary business environment.

MISSION OF THE DEPARTMENT

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

PROGRAM OUTCOMES (POs)

On successful completion of the programme, the students will be able to:

| POs | Graduate Attributes | Statements |
|------|--|--|
| PO1 | Problem Solving skill | Apply knowledge of Management theories and Human Resource Practices to solve business problems through research in Global Context. |
| PO2 | Decision Making Skills | Foster analytical and critical thinking abilities for data based decision-making. |
| PO3 | Ethical Value | Ability to incorporate quality, ethical and legal value – based perspectives to all organizational activities. |
| PO4 | Communication Skill | Ability to develop communication, managerial and interpersonal skills. |
| PO5 | Individual and Team Leadership skill | Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society. |
| PO6 | Employability Skill | Inculcate contemporary business practices to enhance employability skills in the competitive environment. |
| PO7 | Entrepreneurial Skill | .Equip with skills and competencies to become an entrepreneur. |
| PO8 | Contribution to Society | Succeed in career endeavors and contribute significantly to society. |
| PO 9 | Multicultural competence | . Possess knowledge of the values and beliefs of multiple cultures and a global perspective. |
| PO10 | Moral and ethical awareness /reasoning | Ability to embrace moral/ethical values in conducting one’s life. |

PROGRAM SPECIFIC OUTCOMES (PSOs)

On successful completion of the M.Com - COMMERCE, the students will be able to:

| PSOs | Statements |
|------|---|
| PSO1 | To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. |
| PSO2 | Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development. |
| PSO3 | To produce employable, ethical and innovative professionals to sustain in the dynamic business world. |

Correlation Rubrics:

| High | Moderate | Low | No Correlation |
|------|----------|-----|----------------|
| 3 | 2 | 1 | - |

Mapping of PSOs with POs:

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| PSO1 | 3 | 3 | - | 2 | - | 2 | 3 | - | - | - |
| PSO2 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | - | - |
| PSO3 | 3 | 2 | 3 | 2 | - | 3 | 2 | - | 2 | 3 |

K.M.G. COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

Subject and Credit System- M.Com

(Effective for the Batch of Students Admitted from 2024-2025)

| Semester | Part | Category | Course Code | Course Title | Ins. Hrs/ Week | Credit | Maximum Marks | | |
|-----------------------|------------------------------------|-------------------------------------|----------------------------------|---|----------------------|-----------|---------------|----------|-------|
| | | | | | | | Internal | External | Total |
| SEMESTER - I | Part I | Core -I | APCCM11 | Business Finance | 7 | 5 | 25 | 75 | 100 |
| | | Core -II | APCCM12 | Digital Marketing | 7 | 5 | 25 | 75 | 100 |
| | | Core -III | APCCM13 | Banking and Insurance | 6 | 4 | 25 | 75 | 100 |
| | | Elective-I (Choose any One) | APECM14A | Security analysis and portfolio Management | 5 | 3 | 25 | 75 | 100 |
| | | | APECM14B | Operation research | | | | | |
| | | Elective-II (Choose any One) | APECM15A | Labour laws | 5 | 3 | 25 | 75 | 100 |
| | | | APECM15B | Strategic Human Resource Management | | | | | |
| Semester Total | | | | | 30 | 20 | | | |
| SEMESTER - II | Part I | Core IV | APCCM21 | Strategic Cost Management | 6 | 5 | 25 | 75 | 100 |
| | | Core V | APCCM22 | Corporate Accounting | 6 | 5 | 25 | 75 | 100 |
| | | Core VI | APCCM23 | Setting up of Business Entities | 6 | 4 | 25 | 75 | 100 |
| | | Elective-III (Choose any One) | APECM24A | Business Ethics and Corporate Sustainability | 3 | 3 | 25 | 75 | 100 |
| | | | APECM24B | Audit and Due Diligence | | | | | |
| | | Elective IV (Choose any One) | APECM25A | Rural and Agricultural Marketing | 3 | 3 | 25 | 75 | 100 |
| | | | APECM25B | Logistics and Supply Chain Management | | | | | |
| | Skill Enhancement management | APSCM26 | Advertising and Media management | 4 | 2 | 25 | 75 | 100 | |
| | Part II | Compulsory | APHR20 | Human Rights | 2 | 2 | 25 | 75 | 100 |
| | | Compulsory | APMOOC20 | MOOC Course | - | 2 | - | 100 | 100 |
| Semester Total | | | | | 30 | 26 | | | |

| Semester | Part | Category | Course Code | Course Title | Ins. Hrs/ Week | Credit | Maximum Marks | | |
|-----------------------|---------|---------------------------------------|-------------|---|----------------------|-----------|---------------|----------|-------|
| | | | | | | | Internal | External | Total |
| SEMESTER - III | Part I | CORE- VII | APCCM31 | Taxation | 6 | 5 | 25 | 75 | 100 |
| | | CORE – VIII | APCCM32 | Research Methodology | 6 | 5 | 25 | 75 | 100 |
| | | CORE – IX | APCCM33 | Computer Applications in Business- practical | 6 | 5 | 25 | 75 | 100 |
| | | CORE – X | APCCM34 | International Business | 6 | 4 | 25 | 75 | 100 |
| | | ELECTIVE V (Choose any One) | APECM35A | Strategic Management | 3 | 3 | 25 | 75 | 100 |
| | | | APECM35B | International Financial Management | | | | | |
| | | SKILL | APSCM36 | Stock Market Operations | 3 | 2 | 25 | 75 | 100 |
| | | Compulsory | APICM37 | Internship/Industrial activity (Credits) | - | 2 | 100 | - | 100 |
| Semester Total | | | | | 30 | 26 | | | |
| SEMESTER - IV | Part I | CORE – XI | APCCM41 | Corporate and Economic laws | 6 | 5 | 25 | 75 | 100 |
| | | CORE – XII | APCCM42 | Human Resource Analytics | 6 | 5 | 25 | 75 | 100 |
| | | CORE - XIII | APPCM43 | Project with viva | 10 | 7 | - | 100 | 100 |
| | | ELECTIVE VI (Choose any One) | APECM44A | Organisational Behaviour | 4 | 3 | 25 | 75 | 100 |
| | | | APECM44B | Insolvency law and practice | | | | | |
| | | SKILL | APSCM45 | Consumer Behaviour | 4 | 2 | 25 | 75 | 100 |
| | Part II | Compulsory | APEA40 | Extension activity | - | 1 | 100 | - | 100 |
| Semester Total | | | | | 30 | 23 | | | |

Consolidated Semester wise and Component wise Credit distribution

| Parts | Semester-I | Semester-II | Semester-III | Semester-IV | Total Credits |
|---------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| Part-A | 20 | 22 | 26 | 22 | 90 |
| Part-B | - | 04 | - | 1 | 05 |
| Total | 20 | 26 | 26 | 23 | 95 |

*Part I and Part II components will be separately taken into account for CGPA calculation and classification for the post graduate programme and has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the PG degree.

COURSE DESCRIPTORS

| | | | |
|----------------------------|------------------|----------------------------|-------|
| Title of the Course | Business Finance | Hours/Week | 07 |
| Course Code | APCCM11 | Credits | 05 |
| Category | Core-1 | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

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

| UNITS | Contents | COs | Cognitive Levels |
|-----------------|--|------------|----------------------------|
| UNIT-I | <p>UNIT I (18 hrs) Introduction to Business Finance and Time vale 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.</p> | CO1 | K1 K2 |
| UNIT-II | <p>UNIT II (18 hrs) 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.</p> | CO1 CO2 | K1 K2 K3 K4 K5 |
| UNIT-III | <p>UNIT III (18 hrs) 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 Leasing – Financial evaluation from the perspective of Lessor and Lessee.</p> | CO1 CO3 | K1 K2 K3 K4 |

| | | | |
|----------------|--|-------------------|----------------------------|
| UNIT-IV | <p>UNIT IV (18 hrs)</p> <p>Cash, Receivable and Inventory Management</p> <p>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.</p> | CO1 CO4 | K1 K2 K3 |
| UNIT-V | <p>UNIT V (18 hrs)</p> <p>Multi National Capital Budgeting</p> <p>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.</p> | CO1 CO2 CO5 | K1 K2 K3 K4 K5 |

Recommended Text Books

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.

Reference Books

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.

Website and e-learning source

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>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|--|-------------------|
| CO1 | Explain the various scope of finance and the importance of time value of money | K1 K2 |
| CO2 | Estimate risk and determine its impact on return. | K1,K2 K3,K4,K5 |
| CO3 | Examine leasing and other sources of finance for startups | K1,K2 K3,K4 |
| CO4 | Summarize cash, receivable and inventory management techniques | K1,K2,K3 |
| CO5 | Evaluate techniques of long term investment decision Incorporating risk factor. | K1,K2 K3,K4,K5 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | - | - | 2 | 2 | - | - | - | - | 2 | - | - |
| CO2 | 3 | 3 | - | 2 | 2 | 2 | 2 | - | - | - | 3 | 3 | 3 |
| CO3 | 1 | 1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| CO4 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 3 | 3 | 3 |
| CO5 | 1 | 3 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 3 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|-------------------|----------------------------|-------|
| Title of the Course | Digital Marketing | Hours/Week | 07 |
| Course Code | APCCM12 | Credits | 05 |
| Category | Core II | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behavior
- To interpret data from social media and to evaluate game based marketing

| UNITS | Contents | COs | Cognitive Levels |
|----------------|---|------------|----------------------|
| NIT-I | <p>UNIT I (18 hrs)</p> <p>Introduction to Digital Marketing</p> <p>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, Hyper local marketing - Opportunities for digital marketing professionals.</p> | CO1 | K1 K2 K3 K4 |
| UNIT-II | <p>UNIT II (18 hrs)</p> <p>Online marketing mix</p> <p>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.</p> | CO1 CO2 | K1 K2 K3 K4 |

| | | | |
|-----------------|--|-------------------|----------------------------|
| UNIT-III | <p>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.</p> | CO1 CO2 CO3 | K1 K2 K3 K4 |
| UNIT-IV | <p>UNIT IV (18 hrs) Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.</p> | CO3 CO4 | K1 K2 K3 K4 |
| UNIT-V | <p>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.</p> | CO3 CO4 CO5 | K1 K2 K3 K4 K5 |

Recommended Text Books

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition,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” 3rdEdition, 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.

Reference Books

- Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
- Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
- Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
- Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
- MaityMoutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.

Website and e-learning source

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

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|--|-----------------|
| CO1 | Define Digital Marketing and Summaries the E-Concepts | KI,K2,K3,K4 |
| CO2 | Classify the Online Marketing Mix and Customer segmentation and construct website characteristics affecting online purchase. | K1,K2,K3,K4 |
| CO3 | Discuss about the digital media channels. | K1,K2,K3,K4 |
| CO4 | Demonstrate the online consumer behaviour | K1,K2,K3,K4 |
| CO5 | Examine Analytics and Gamisifying the web data and analyze the digital brand | K1,K2,K3,K4 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 1 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 2 | 3 | 1 | 2 | - | - | 1 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | - | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 3 | 3 | 3 | - | 2 | - | 2 | 2 | 3 | 3 | 3 | 1 |
| CO5 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 2 | 1 | 2 | 3 | 3 | 2 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|-----------------------|----------------------------|-------|
| Title of the Course | Banking and Insurance | Hours/Week | 06 |
| Course Code | APCCM13 | Credits | 04 |
| Category | Core III | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

- To understand the evolution of new era banking
- To explore the digital banking techniques
- To analyze the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant Regulations
- To analyses risk and its impact in banking and insurance industry

| UNITS | Contents | COs | Cognitive Levels |
|----------------|---|------------|------------------|
| UNIT-I | UNIT I (18 hrs) 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. | CO1 | K1 K2 |
| UNIT-II | UNIT II (18 hrs) 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 - Applications of AI in Banking - Importance of AI in banking - Banking re imagined with AI. Cloud banking - Meaning - Benefits in switching to cloud banking. | CO1 CO2 | K1 K2 K3 |

| | | | |
|-----------------|---|---------------------------------|----------------------|
| UNIT-III | <p>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 organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors- Third Party Administrators (HealthServices) – Procedures-Code of Conduct.</p> | CO3 | K1 K2 K3 K4 |
| UNIT-IV | <p>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.</p> | CO3 CO4 | K1 K2 K3 K4 |
| UNIT-V | <p>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.</p> | CO1 CO2 CO3 Co4 CO5 | K1 K2 K3 |

Recommended Text Books

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 th 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)

Reference Books

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.

Website and e-learning source

<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

Note: Latest edition of the books may be used

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|--|-----------------|
| CO1 | Relate the transformation in banking from traditional to new age | K1,K2 |
| CO2 | Apply modern techniques of digital banking and crypto currencies | K1,K2,K3 |
| CO3 | Evaluate the role of insurance sector | K1,K2,K3,K4 |
| CO4 | Examine the regulatory mechanism of insurance services | K1,K2,K3,K4 |
| CO5 | Assess risk mitigation strategies of banking and insurance | K1,K2,K3 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | - | 2 | 2 | 2 | - | 2 | - | 1 | 3 | 3 | 3 |
| CO2 | 2 | 2 | - | - | - | 2 | 2 | - | - | 1 | 3 | 3 | 3 |
| CO3 | 3 | 3 | - | 2 | 2 | 3 | - | 2 | - | 2 | 3 | 3 | 3 |
| CO4 | 3 | 3 | - | - | 2 | 2 | - | - | - | 1 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 2 | 2 | 2 | 3 | - | - | - | 2 | 3 | 3 | 3 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|--|----------------------------|-------|
| Title of the Course | Security Analysis and Portfolio Management | Hours/Week | 05 |
| Course Code | APECM14A | Credits | 03 |
| Category | Elective IA | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

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

| UNITS | Contents | COs | Cognitive Levels |
|----------------|---|-----|----------------------------|
| UNIT-I | UNIT I (12 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. | CO1 | K1 K2 K3 |
| UNIT-II | UNIT II (12hrs) 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. | CO2 | K1 K2 K3 K4 K5 |

| | | | |
|-----------------|--|-----|----------------------|
| UNIT-III | UNIT III (12 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. | CO3 | K1 K2 K3 K4 |
| UNIT-IV | UNIT IV (12hrs) Efficient Market Hypothesis Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM). | CO4 | K1K2 K3K4 K5 |
| UNIT-V | UNIT V (12hrs) 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. | CO5 | K1K2 K3K4 K5 |

Recommended Text Books

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

Reference Books

- 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

Website and e-learning source

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>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|--|-----------------|
| CO1 | Examine investment options and structure a portfolio | K1,K2,K3 |
| CO2 | Assess the value of Equity Shares, Preference Shares and Bonds | K1,K2,K3,K4,K5 |
| CO3 | Examine stock performance through fundamental and technical analysis | K1,K2,K3,K4 |
| CO4 | Examine the various Investment & Portfolio Theories. | K1,K2,K3,K4,K5 |
| CO5 | Evaluate the portfolio performance. | K1,K2,K3,K4,K5 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | - | 2 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 1 | 1 | 2 | - | - | - | - | 2 | 3 | 3 | 3 |
| CO3 | 3 | 3 | - | 1 | - | - | - | 2 | - | 2 | 3 | 3 | - |
| CO4 | 3 | 3 | - | 2 | - | - | - | - | - | - | - | 1 | 1 |
| CO5 | 3 | 3 | - | 1 | - | - | - | - | - | - | - | 1 | 1 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|--------------------|----------------------------|-------|
| Title of the Course | Operation Research | Hours/Week | 05 |
| Course Code | APECM13B | Credits | 03 |
| Category | Elective I B | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

- To outline the fundamentals of Operations Research
- To use OR models for problem solving
- To examine the role of sequencing and game theory
- To design and apply network analysis
- To apply modelling techniques

| UNITS | Contents | COs | Cognitive Levels |
|----------------|---|-----|----------------------|
| UNIT-I | UNIT I (12 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. | CO1 | K1 K2 K3 |
| UNIT-II | UNIT II (12 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. | CO2 | K1 K2 K3 K4 |

| | | | |
|-----------------|--|-----|----------------------------|
| UNIT-III | UNIT III (12 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). | CO3 | K1 K2 K3 K4 K5 |
| UNIT-IV | UNIT IV (12 hrs) Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM. | CO4 | K1 K2 K3 |
| UNIT-V | UNIT V (12 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. | CO5 | K1 K2 K3 |

Recommended Text Books

1. Gupta P.Kand 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)

Reference Books

1. TulsianP.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.

Website and e-learning source

[https://www.bbau.ac.in/dept/UIET/EMER-](https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf)

[601%20Operation%20Research%20Queuing%20theory.pdf](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-](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)

[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>

Note: Latest edition of the books may be used

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|---|-----------------|
| CO1 | Apply Linear Programming method | K1,K2,K3 |
| CO2 | Identify models for problem solving | K1,K2,K3,K4 |
| CO3 | Apply sequencing and game theory | K1,K2,K3,K4,K5 |
| CO4 | Apply network analysis to enhance effectiveness | K1,K2,K3 |
| CO5 | Examine the models for decision making | K1,K2,K3 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | - | 1 | 2 | - | - | 1 | - | - | 3 | 2 | - |
| CO2 | 3 | 3 | - | - | 2 | 2 | - | 2 | - | 2 | 3 | 3 | 3 |
| CO3 | 3 | 3 | - | - | 2 | 2 | - | 2 | - | 2 | 3 | 3 | 2 |
| CO4 | 3 | 3 | - | - | 2 | 1 | - | - | - | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | - | 2 | 2 | 2 | - | 2 | - | 2 | 3 | 3 | 3 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|----------------|----------------------------|-------|
| Title of the Course | Labour Laws | Hours/Week | 05 |
| Course Code | APECM15A | Credits | 03 |
| Category | Elective –II A | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

- To Understand the provisions of Trade Unions Act
- To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
- To learn different provisions relating to payment of wages and minimum wages to employees
- 5. To understand employee welfare measures with respect to provident fund, gratuity and bonus

| UNITS | Contents | COs | Cognitive Levels |
|----------------|--|-----|----------------------|
| UNIT-I | UNIT I (12 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. | CO1 | K1 K2 K3 |
| UNIT-II | UNIT II (12 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 | CO2 | K1 K2 K3 K4 |

| | | | |
|-----------------|--|-----|----------------------------|
| UNIT-III | <p>UNIT III (12 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.</p> | CO3 | K1 K2 K3 K4 K5 |
| UNIT-IV | <p>UNIT IV (12 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 ofwages – 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.</p> | CO4 | K1 K2 K3 |
| UNIT-V | <p>UNIT V (12 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.</p> | CO5 | K1 K2 K3 |

Recommended Text Books

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29thEdition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8thEdition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6thEdition., Sultan Chand & Sons, New Delhi

Reference Books

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.

Website and e-learning source

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

| COs | CO Description | Cognitive Level |
|-----|---|-----------------|
| CO1 | Recall the basic labour legislations pertaining to Trade Unions | K1,K2 |
| CO2 | Explain various provisions of the Factories Act and Equal Remuneration Act | K1,K2,K3 |
| CO3 | Assess provisions relating to the workmen’s compensation Act and state insurance. Act | K1,K2,K3 |
| CO4 | Examine provisions relating to payment of wages and minimum Wages Employee | K1,K2,K3 |
| CO5 | Expalin the provisions of provident fund, gratuity and bonus Schemes of employee | K1,K2,K3 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 2 | - | 2 | - | 2 | 3 | - | 3 |
| CO2 | 3 | 3 | 3 | 2 | 3 | 2 | - | 2 | - | 2 | 3 | - | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | - | 3 | - | 2 | 3 | - | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | - | - | 2 | - | 2 | 3 | - | 3 |
| CO5 | 3 | 3 | 3 | 3 | 2 | - | - | 2 | - | 2 | 3 | - | 3 |

COURSE DESCRIPTORS

| | | | |
|----------------------------|-------------------------------------|----------------------------|-------|
| Title of the Course | Strategic Human Resource Management | Hours/Week | 05 |
| Course Code | APECM15B | Credits | 03 |
| Category | Elective –II B | Year & Semester | I & I |
| Prerequisites | UG Commerce | Regulation | 2024 |

Objectives of the course:

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

| UNITS | Contents | COs | Cognitive Levels |
|----------------|--|------------|----------------------|
| NIT-I | UNIT I (12 hrs) Introduction to SHRM SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front- line Management, HR - Changing Role of HR Professionals. | CO1 | K1 K2 K3 |
| UNIT-II | UNIT II (12 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. | CO1 CO2 | K1 K2 K3 K4 |

| | | | |
|-----------------|--|--|---|
| UNIT-III | <p>UNIT III (12 hrs)</p> <p>Strategic Planning and Compensation</p> <p>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.</p> | <p>CO1</p> <p>CO2</p> <p>CO3</p> | <p>K1</p> <p>K2</p> <p>K3</p> |
| UNIT-IV | <p>UNIT IV (12 hrs)</p> <p>Human Resource Policies</p> <p>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.</p> | <p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> | <p>K1</p> <p>K2</p> <p>K3</p> |
| UNIT-V | <p>UNIT V (12 hrs)</p> <p>Latest trends in Strategic HRM</p> <p>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.</p> | <p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p> | <p>K1</p> <p>K2</p> <p>K3</p> <p>K4</p> |

Recommended Text Books

- 1.Mathur, SPStrategic 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.

Reference Books

- 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

Website and e-learning source

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>.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

| COs | CO Description | Cognitive Level |
|-----|---|-----------------|
| CO1 | Recall the fundamentals of strategic Human Resource Management | K1,K2,K3 |
| CO2 | Examine the conceptual framework of strategic Human Resource Management Models | K1,K2,K3,K4 |
| CO3 | Apply the knowledge of various strategies in Human Resource Management in the corporate arena | K1,K2,K3 |
| CO4 | Illustrate drafting of HR policies | K1,K2,K3 |
| CO5 | Analyze the latest trend in the strategic Human Resource Management | K1,K2,K3,K4 |

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | - | 2 | - | 2 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | - | 2 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 1 | 1 | - | 2 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 1 | 2 | - | 1 | 2 | 3 | 2 | 1 | 3 | 3 | 3 |