UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING – I

(Common to BCom- Gen., AF, BM, CA & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348C5A	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	**Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	**Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	**75**

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B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt.Ltd.Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

(Common to BCom- Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348C5B	5				4	5	25	75	100

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents	No. of Hours
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	15
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15

III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.	**15**
IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	**15**
	TOTAL	**75**
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	

Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

(Common to BCom- Gen., AF, BM, CA, ISM & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348C5C	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee& the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

(Common to BCom- Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348C5D	5				4	5	25	75	100

Learning Objectives	
LO1	To enable students to understand process of auditing and its classification.
LO2	Toimpart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	15
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	15
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	15
IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	TOTAL	75

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5	Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

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B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE: INDIRECT TAXATION

(Common to BCom-Gen., AF, BM & Co-op.)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348E5B	4				3	4	25	75	100

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Indirect Tax** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	**An Overview of Goods & Service Tax (GST)** Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	**CGST & IGST Act 2017** Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12

IV	**Procedures under GST** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	**12**
V	**Customs Act 1962** Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	**12**
	TOTAL	**60**
Course Outcomes		
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra &Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.	
4	Guidance material on GST issued by CBIC, Government of India.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.	
2	https://tax2win.in/guide/gst-procedure	
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE - 3: SERVICE MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
348E5C	4				3	4	25	75	100

Learning Objectives	
LO1	To Understand the concepts of service marketing
LO2	To acquire the knowledge of Product Decisions, Pricing strategies and tactics
LO3	To familiarise the skill of Strategic Marketing Management for services.
LO4	To Analyse how to deliver quality services
LO5	Understand the concept of Marketing services in various sectors

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services - Classification of Services - Designing the Service Blueprinting, Using Technology - Developing Human Resources - Building Service Aspirations.	12
II	Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies and Tactics - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process – Internet as a service channel.	12
III	Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy.	12
IV	Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions - The Service Performance Gap Key Factors and Strategies for Closing the Gap - Developing Appropriate and Effective Communication about Service Quality.	12
V	Marketing of Services with special reference to Financial Services - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services.	12
TOTAL		**60**

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SYLLABUS WITH EFFECT FROM 2023-2024

Course Outcomes	
CO1	Examine the concept of Service marketing
CO2	Describe the seven P's in service marketing
CO3	Illustrate the Strategic marketing management for services
CO4	List out the quality services in delivering
CO5	Outline the Marketing of services in various sectors
Textbooks	
1	PhilipKotlerandPaulNBloom,MarketingProfessionalServices,PrenticeHall,NewJersey,1984
2	ChristopherLovelock,ServicesMarketing,4thEd,PearsonEducation,2002.
3	MaryAnnPezzallo,MarketingFinancialServices,Macmillan,2002
Reference Books	
1	EGBateson,Mal1agil1gServicesMarketing–TextandReadings, DrydenPress,Hinsdale
2	Payne,TheEssenceofServicesMarketing,NewDelhi,PrenticeHall,1994
3	HelenWoodRuffe,ServicesMarketing,MacmillanIndia,NewDelhi,2002.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.amazon.in/Services-Marketing-Govind-Apte/dp/0195667581
2	https://www.worldscientific.com/worldscibooks/10.1142/y0001
3	https://books.google.com/books/about/Services_Marketing.html?id=azkfIfxM2NgC

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT

SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 7 FinTech

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
248S4B	2				2	2	40	60	100

Unit	Contents	No. of Hours
I	**Overview of Financial Technology** Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario	6
II	**Internet of Things (IoT) & Application Program Interfaces** Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking	6
III	**Avenues of FinTech & Strategies of Artificial Intelligence/Machine Learning** Equity Crowd Funding - Wealth Management – P2P & Marketplace lending - Introduction to Artificial Intelligence / Machine Learning - Difference between Artificial Intelligence & Machine Learning - Fintech Applications / Case Studies	6
IV	**FinTech Regulations** Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations	6
V	**Project**	6
	Total	30

Note : 40 marks of CIA will be carried out in the form of Project

Text Books

1	Agustin Rubini, "Fintech in a Flash: Financial Technology Made Easy", Zaccheus, 3rd Edition, 2018
2	Susanne Chishti and Janos Barberis, " The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries", John Wiley, 1st Edition, 2016
3	Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave, 1st edition, 2018
4	Abdul Rafay, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global, January, 2019
5	Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018
6	The Internet of Things by Samuel Greengard from The MIT Press