

GOVERNMENT COLLEGE FOR WOMEN (A), KUMBAKONAM.

M.Com – Financial Management – 2021-2022

Department : COMMERCE

Programme Code : PCCO

PROGRAMME OUTCOMES:

PO 1 : Integrate all the areas of business activity in quest to develop the most reliable strategies that successfully achieve the objectives of a business.

PO 2 : Provides employment opportunity in any business enterprise and hence obtain success in the competitive job market.

PO 3 : Research in the field of finance and commerce.

PO 4 : Enhances entrepreneurial ability.

PO 5 : Acquire technical and decision making skills in the area of Accounting, taxation and portfolio analysis.

PROGRAMME SPECIFIC OUTCOMES:

PS 1 : Provides in-depth understanding of all core areas Accounting, Management, Security market, Business Environment, Research Methodology and Planning.

PS 2 : Comprehend the concept and applications of business in the areas related to Finance, Marketing, Entrepreneurship, Human Resource Management.

PS 3 : Applications of Finance tools in Project and in Real time business decision making.

PS 4 : Using Statistical tools in behavioral research.

PS 5 : Develops the skills of various techniques used in business and in research.

GOVERNMENT COLLEGE FOR WOMEN (A), KUMBAKONAM.

(Curriculum – M.Com. Commerce – 2021-2022)

Department : COMMERCE

Programme Code : PCCO

SEMESTER - I

Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
CC- I	P21COC101	Financial Management	6	5	3	25	75	100
CC - II	P21COC102	Cost and Management Accounting	6	5	3	25	75	100
CC – III	P21COC103	Indian Financial System	6	4	3	25	75	100
CC- IV	P21COC104	Management Concepts	5	4	3	25	75	100
MBEC - I	P21CO1MBE1:1	Managerial Economics	5	4	3	25	75	100
	P21CO1MBE1:2	Insurance and Risk Management						
	P21CO1MBE1:3	Services Marketing						
SEC - I	P21COSE1	SPSS Package I -Theory	2	2	2	25	75	100
Total			30	24				600

SEMESTER – II

Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
CC- V	P21COC205	Income Tax Theory Law and Practice	6	5	3	25	75	100
CC– VI	P21COC206	Quantitative Techniques for Business Decisions	6	5	3	25	75	100
CC – VII	P21COC207	Strategic management	5	4	3	25	75	100
CC - VIII	P21COC208	Financial Services	4	4	3	25	75	100
MBEC – II	P21CO2MBE2:1	Business Environment	5	4	3	25	75	100
	P21CO2MBE2:2	Retail Marketing						
	P21CO2MBE2:3	Investment Management						
EDC	P21CO2ED	Women Entrepreneurial Development	2	2	3	25	75	100
SEC - II	P21CO2SE2P	SPSS Package II –Practical	2	1	2	40	60	100
Total			30	25				700
SSC – I	P212SS1	General studies for Research Fellowships and Lectureship	-	2	2	-	100	100
NCGPA (Internship)	INT	-	-	2				

SEMESTER - III

Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
CC – IX	P21COC309	Advanced Corporate Accounting	6	5	3	25	75	100
CC – X	P21COC310P	Computer Applications in Business - Practical	6	4	3	25	75	100
CC - XI	P21COC311	International Financial Management	6	4	3	25	75	100
CC - XII	P21COC312	Research Methodology	6	4	3	25	75	100
MBEC - III	P21CO3MBE3:1	Human Resource Management	6	5	4	25	75	100
	P21CO3MBE3:2	Customer Relation Management						
	P21CO3MBE3:3	Marketing Management						
Total			30	22				500
SSC - II	P21CO3SS2	Commerce for competitive examinations/MOOC/NPTEL/SWAYAM	-	2	2	-	100	100

SEMESTER - IV

Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
CC– XIII	P21COC413	Security analysis and Portfolio Management	6	5	3	25	75	100
CC – XIV	P21COC414	Entrepreneurial Development	6	4	3	25	75	100
CC – XV (Project)	P21PWCO415	Project	12	6	-	-	100	100
MBEC - IV	P21CO4MBE4:1	Goods and service Tax	6	4	3	25	75	100
	P21CO4MBE4:2	E – Commerce						
	P21CO4MBE4:3	Organizational Behavior						
Total			30	19				400

M.Com

(Admitted from the academic year 2021-2022 onwards)

SEMESTER – I

Core Course – I – P21COC101

Internal Marks	: 25	Instruction hrs	: 6
External Marks	: 75	Credit	: 5
Total Marks	: 100	Exam Hrs	: 3

FINANCIAL MANAGEMENT

OBJECTIVE:

To enable the students apply the fundamental concepts and tools of financial management in financial decision making.

UNIT-I

Financial management- objectives, functions, relationship between financial management and other areas of management- Time value of money- future and present value of a single amount and annuity – cost of capital: cost of debt, cost of preference shares, cost of equity and retained earnings, weighted average cost of capital.

UNIT-II

Capital structure- factors affecting capital structure, optimal capital structure- capital structure theories- Leverage: operating leverage, financial leverage and combined leverage.

UNIT-III

Dividend Policy - theories- Walter, Gordon, MM - relationship with value of firms- stock dividend- rights issue.

UNIT-IV

Capital budgeting- importance- payback- ARR- Discounted Cash Flow- IRR -Net Present Value- profitability index accounting rate of return- benefit cost ratio – Risk analysis - capital budgeting – capital gearing and capital rationing.

UNIT-V

Value based management- Marakon approach- Alcar approach – McKinsey approach- Economic Value Added- EVA and incentive compensation.

UNIT –VI (Not for examinations, only for reference)

Case Study:

1.<https://youtu.be/0Xp3CDvHXc0> - Somnath Ltd – CBSE 2017

2.<https://youtu.be/Z2bp0f7cExU> – Sarah Ltd – CBSE Delhi, 2015

Text Book Recommended:

1.Management Accounting & Financial Control -S.N. Maheswari- - Sultan Chand & Sons.

2`Financial Management: Theory and Practice -Prasanna Chandra, Tata McGraw Hill.

Reference Books:

1.Financial Management - Shashi K. Gupta & R.K. Sharma – Kalyani Publishers.

Theory and problems shall be in the ratio 30:70 percent

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	2 questions	1 question	1 question
	Problem	2 questions	1 question	----
Unit 2	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 3	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 4	Theory	2 questions		
	Problem	2 questions	2 questions	1 question
Unit 5	Theory	4 questions		
	Problem	-	2 questions	1 question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Apply the basic financial concepts in business.
CO 2	Identify the optimum funding sources and instruments.
CO 3	Prepare and analyse the financial proposals and plans
CO 4	Choose the best method of capital budgeting.
CO 5	Frame the capital structure of the business

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO 2	PSO3	PSO4	PSO 5
CO 1	✓			✓			✓			
CO 2				✓	✓					
CO 3				✓						✓
CO 4								✓		
CO 5	✓							✓		✓

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER – I
Core Course – II – P21COC102

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

COST AND MANAGEMENT ACCOUNTING

OBJECTIVE:

To understand the various accounting concepts, tools and techniques for managerial decisions in business.

UNIT-I

Management Accounting – Definition – objectives – functions. Cost accounting – definition – objectives – difference between management accounting and cost accounting. Ratio analysis – Calculation of ratios and construction of balance sheet.

UNIT-II

Marginal costing - break even analysis – applications of marginal costing – key factor decision – make or buy – plant merger decision – product mix or sales mix.

UNIT-III

Budgeting and budgetary control- classification of budgets- zero base budgeting.

UNIT-IV

Process costing – meaning, advantages and disadvantages – costing procedure, important aspects of process costing – process losses, inter process profits, work-in-progress and equivalent production, joint product costing and By product costing – further processing decisions.

UNIT-V

Non Integral accounting: Reconciliation of cost and financial accounting - Reasons – Procedure for Reconciliation – Memorandum Reconciliation Account - Integral accounting – Meaning – Advantages – Features – Journals.

UNIT –VI -(Not for examinations, only for reference)

Case Studies:

1. <https://youtu.be/nUtAFiGGNEk>-Honda's use of Strategic Cost Management.

2. <https://youtu.be/NGDfuxZu3L8> - Honda Motor.

Text Book:

1. Cost Accounting – S.P. Jain and K.L. Narang – Sulthan Chand publications, New Delhi.
2. Advance Cost Accounting - Reddy and Murthy, Margham publications.

Reference Books:

1. Cost Accounting – RSN Pillai & Bagavathi, S.Chand & Sons.

Theory and problems shall be in the ratio 20:80 percent

		SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	2 question	1 question	1 question
	Problem	2 question	1 question	----
Unit 2	Theory	2 question	--	
	Problem	2 question	2 questions	1 question
Unit 3	Theory	2 question		
	Problem	2 question	2 questions	1 question
Unit 4	Theory	2 question		
	Problem	2 question	2 questions	1 question
Unit 5	Theory	4 questions		
	Problem	---	2 questions	1 question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Analyse the financial statements by calculating ratios and construct a balance sheet with the help of available data and ratios.
CO 2	Apply marginal costing techniques in decision making.
CO 3	Make efficient use of budgeting technique.
CO 4	Prepare the process cost of various industries.
CO 5	Prepare the reconciliation statement between cost and financial accounting.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO 1					✓					✓
CO 2									✓	
CO 3		✓				✓				
CO 4					✓			✓		
CO 5		✓			✓	✓				

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER – I
Core Course – III-P21C0C103

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

INDIAN FINANCIAL SYSTEM

OBJECTIVE:

To make the students to understand the financial system followed in our country.

UNIT-I

Indian Financial system- concepts – financial markets – money market – meaning and importance – features – objectives – composition – segments of Indian Money market – difference between money market and capital market.

UNIT-II

New issue market – meaning – new issue market vs. stock exchange – functions of NIM – methods of floating new issue – guidelines – instruments of issue – players – advantages of NIM - disadvantages.

UNIT-III

Secondary market – meaning - service of stock exchanges – listing of securities – advantages – listing procedure – obligations – registration of stock brokers – functions of brokers – kinds of brokers –steps in trading – online trading modus operandi – merits – speculative transactions - defects of Indian capital market.

UNIT-IV

Securities and Exchange Board of India – objectives – functions- powers – organization – SEBI guidelines for primary market, secondary market, bonus shares, rights issue, debentures and underwriters. Investors’ protection – need – factors – measures. NSE – Objectives – features; BSE -segments.

UNIT-V

Depository system – definition and meaning – objectives – activities – interacting institutions –depository process - trading in a depository system - SEBI (depository and participants) Regulation Act – benefits – NSDL – CDSL.

UNIT-VI (Not for examinations, only for reference)

Link:1.<https://www.managementstudyguide.com/case-study-of-indian-banking-and-financial-services-industry.htm>

2.https://www.icmrindia.org/casestudies/Case_Studies_Industry_Wis.e.asp?Industry=Financial%20Services.

Text Book Recommended

1.Financial markets and services, E. Gordon & K. Natarajan, Himalaya publishers.

Reference Books:

1. Financial Services (Indian Financial system), B. Santhanam, Margham publications, Chennai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Know the financial system and its working in our country.
CO 2	Explain the functions of regulatory bodies in the financial system.
CO 3	Outline the working of financial system in India.
CO 4	Relate capital market and money market.
CO 5	Show how a depository system works.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1					✓					
CO 2					✓					
CO 3										
CO 4		✓	✓							
CO 5		✓				✓				

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - I

Core Course – IV-P21COC104

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

MANAGEMENT CONCEPTS

OBJECTIVE:

To inculcate management skills among the students.

UNIT-I

Management- nature - importance - school of thoughts- Taylor - Henry Fayol – Peter Drucker. Planning - nature – importance - steps - types of planning – types of plans – barriers to effective planning- measures for making planning effective.

UNIT-II

Organization - meaning, nature and significance – steps – organization structure – factors. Departmentation – need – principles – merits and demerits – factors – basis of Departmentation - Organizational change – nature – process - factors – resistance – overcoming resistance to change

UNIT-III

Direction- concepts – nature – elements – significance – principles – Supervision - responsibilities and functions – qualities. Motivation – nature – importance– process - Maslow’s need hierarchy theory- Herzberg’s theory- McGregor’s theory. Morale – nature – significance - Distinction between motivation and morale.

UNIT-IV

Leadership – nature – importance – functions of a leader –leadership styles - leadership theory- Traits theory, behavioral theory and situation theory. Communication – elements of communication process – process – principles - essentials - benefits – barriers – making communication effective – essentials of good communication system.

UNIT-V

Control – nature - process – significance – techniques of control - Management Techniques-Business Ethics.

UNIT-VI (Not for examinations, only for reference)

Case Studies – <https://leaderchat.org/2013/03/04/a-mini-case-study-on-Motivation>.

<https://www.notredameonline.com/resources/leadership-and-management/how-emerge-during-challenging-times/>

Text Books:

C.B Gupta – Business Management – Sultan Chand & Sons.

C.D. Balaji – Principles of Management – Margham Publications, Chennai.

Reference Book:

Dinkar Pagare- Business Organisation & Management – Sultan Chand & Sons.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Apply the management functions.
CO 2	Develop leadership quality.
CO 3	Identify the best control techniques in business.
CO 4	Meet the challenges of management.
CO 5	Organize enterprise with business ethics.

Mapping of outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1								✓	✓			
CO 2					✓							
CO 3					✓							
CO 4		✓			✓			✓	✓			
CO 5	✓				✓							

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER – I

MAJOR BASED ELECTIVE COURSE – I - P21CO1MBE1:1

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

MANAGERIAL ECONOMICS (Option A)

OBJECTIVE:

To make the students understand the concept of managerial economics, production function, market structure and profit management.

UNIT-I

Managerial Economics- scope-demand determinants- demand forecasting- methods of demand forecasting.

UNIT-II

Production function- return to scale- cost concepts- cost output relationship – short run and long run -Economies & diseconomies of scale- Break even analysis – determination of Break even point – assumptions – usefulness – limitations.

UNIT-III

Market structure and pricing decisions- pricing under perfect competition - Monopoly, Duopoly, Oligopoly and monopolistic competition.

UNIT-IV

Profit management- nature and measurement of profit- profit policies- profit planning and forecasting.

UNIT-V

Business cycle- definition – phases – minimizing effects of business cycles -National Income- concepts- GNP-GDP-NNP – methods of calculation of National Income.

UNIT VI - (Not for examinations, only for reference)

Case Studies: 1. Zenith electric company, p.no.692, Managerial Economics, Dr.S.Sankaran, Margham Publications, 2008.

2. Casinocollapsible Chair Company, p.no.693, Managerial Economics, Dr.S.Sankaran, Margham Publications, 2008.

Text Book:

1. Managerial Economics,R.L. Varshney and K.L. Maheswari, -Sultan Chand & Sons- New Delhi.

Reference Books:

1. Managerial Economics, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd.
2. Managerial Economics,S. Sankaran- - Margham Publications.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Describe demand forecasting of a company
CO 2	Design competition strategy including costing, pricing, product differentiation and market environment.
CO 3	Analyse business problem with a systematic theoretical prime work.
CO 4	Apply the profit policies and management in a business.
CO 5	Understand the economic growth and development concepts – GDP, GNP.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓			✓						✓
CO 2	✓									
CO 3				✓	✓			✓		
CO 4			✓	✓						✓
CO 5					✓					

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - I

MAJOR BASED ELECTIVE COURSE – I - P21CO1MBE1:2

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

INSURANCE AND RISK MANAGEMENT-(Option B)

OBJECTIVE:

To make the students understand various principles, provisions of insurance and its basic concepts.

UNIT I

Insurance – functions – nature – principles – kinds – types of insurance organization – role and importance of insurance – individual – business – society.

UNIT II

Insurance contract – general contract – insurable interest – utmost good faith – principles of indemnity –different types of insurance contract - Nature of life insurance contract.

UNIT III

Marine insurance – subject matter – documents – elements – Fire insurance – causes – prevention of loss – fire insurance contract – elements – kinds of policies – policy conditions – implied and expressed.

UNIT IV

Transport and motor insurance – progress – challenges – kinds of policies – procedure – Health insurance – prospects.

UNIT V

Risk management – need and objectives – principles – types of risks – association of risk management – risk management in life insurance and general insurance – reinsurance – methods – advantages.

UNIT VI - (Not for examinations, only for reference)

Link: 1. <https://www.society insurance.com/case studies>.

2. www.icmrindia.org.

Textbook Recommended:

1. Insurance principles and Practices, M.N. Mishra & S.B. Mishra, S. Chand Publications, New Delhi.

Reference Books:

1. Principles of Insurance and risk management, Alka Mittal & SL Gupta, Sultan Chand & Sons, New Delhi.

2. Elements of insurance – Dr. A. Murthy, Margham publications, Chennai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Discuss the role of insurance in economic development.
CO 2	Explain the nature of life insurance contracts.
CO 3	Analyse the opportunities in various types of insurance contracts.
CO 4	Explain the various kinds of policies and procedures.
CO 5	Familiarize with various types of general insurance.

Mapping of outcomes:

	PO 1	PO2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO3	PSO 4	PSO5
CO 1		✓								
CO 2		✓		✓						
CO 3						✓				
CO 4						✓				✓
CO 5		✓				✓				

M.Com

(Admitted from the academic year 2021-2022 onwards)

SEMESTER - I

MAJOR BASED ELECTIVE COURSE – I - P21CO1MBE1:3

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

SERVICES MARKETING (Option C)

OBJECTIVE:

To give students broad understanding of services marketing and provide in depth knowledge about service delivery, success and failure of services marketing.

UNIT I

Introduction to service marketing – meaning, definition, component - characteristics and classification of services- significance – words and believes – differences.

UNIT II

Service marketing mix - meaning, definition - characteristics– product, price, promotion, place, people, physical evidence & processes.

UNIT III

Pricing of service – meaning of price, objectives of pricing - characteristics of service price - factors affecting prices – approaches to pricing services – customer knowledge of service prices.

UNIT IV

Service promotion – market communication – service communication – advertising – sales promotion - personal selling - direct marketing - People in service market mix - service personnel – role of frontline employees

UNIT V

Service failure – recovery and customer retention - Marketing of services: bank, insurance, health, tourism and hotel.

Text Book Recommended:

1. Services Marketing, Dr.L.Natarajan, Margham Publications

Reference Books:

1. Services Marketing, S.M. Jha, Himalaya Publishing House
2. Services Market and Management, Dr. B.Balaji,S.Chand

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER – I
Skill Enhancement Course –I –P21CO1SE1

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	2

SPSS PACKAGE I - THEORY

OBJECTIVE :

To gain an understanding of Statistical techniques and learn how to apply them.

UNIT I

Introduction to SPSS, Role of SPSS – Data Editor, Data view, Variable view. Computation of measures of central tendency – Mean – Median.

UNIT II

Correlation: Meaning, types of Correlation: Simple, Multiple, Partial and Rank correlation analysis.

UNIT III

Regression Analysis – Meaning, Line of Best Fit, Regression Equation, Linear Regression, Multiple Regression Analysis and Multiple Regression Model.

UNIT IV

Tests of significance – Small and Large Samples. Meaning, Hypothesis : Null and Alternative. Sample and Population, Standard Error, Variance, Degrees of Freedom.

UNIT V

Analysis of variance (ANOVA): Meaning, Causes of Variation, Assumption, One Way ANOVA, Two Way ANOVA. CHI – Square

test: Meaning, Characteristics, Condition for applying Chi-square test, limitations.

Text Book Recommended:

1. Statistical Package for Social Sciences – Dr. V.Prem Raj – Margham Publications

	SEC A - 15 marks one questions from each unit with alternative choice
Unit 1	2 Question
Unit 2	2 Questions
Unit 3	2 Questions
Unit 4	2 Questions
Unit 5	2 Questions

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Use current techniques, skills in their own business.
CO 2	Design, implement and evaluate a computer based system.
CO 3	Analyse and solve the problem in the organization.
CO 4	Test the hypothesis in their research.
CO 5	Design and test the solutions for problem in the job.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓		✓		✓		
CO 2		✓			✓		✓			✓
CO 3				✓		✓	✓	✓		✓
CO 4							✓			✓
CO 5				✓	✓			✓		

M.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - II
Core Course – V-P21C0C205

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INCOME TAX THEORY LAW AND PRACTICE

OBJECTIVE:

To make the students competent in computing total and taxable income and tax liability of individual assesses. It also gives them an expertise in filing of returns and take up job in filing of tax.

UNIT-I

Concept of direct tax – Income Tax – Definition – Bases of charge – Residential Status – Scope of Total Income – Exempted Income – concept of tax avoidance – Evasion – Tax Planning – Meaning and Importance .

UNIT-II

Aggregation of Income – Clubbing of Income – Set off and Carry forward of Losses – Set off Losses within Head – Speculation Loss – Outside Head – Capital Losses of firms – Return of Loss – Deduction from Gross Total Income – Rates of Tax.

UNIT-III

Assessment of Income of an Individual and Firms – Computation of Tax Liability.

UNIT-IV

Procedures for Assessment – Types of Assessment, Self Assessment – Best judgement assessment – Regular assessment – Reassessment – Income tax Returns, Types of Returns - Penalties and Prosecutions - PAN, TAN, TIN – E-Filing – Tax Holiday.

UNIT-V

Collections of Tax – Deduction of Tax at source, Advance Tax , Tax on assessment through Demand Notice – Fine and recovery of Taxes - Refund of Tax - Settlement Commission – Application for settlement – Calculation of additional Income Tax – Procedure on receipt of applications.

UNIT –VI (Not for examinations, only for reference)

Link for filing of Income Tax Return: www.incometaxindia.gov.in

INDUSTRIAL VISIT: Auditor Office to know the procedure of filing of returns.

Text Book Recommended:

1. Income Tax Theory Law and Practice, T.S. Reddy, Y. Hari Prasad Reddy-, Margham Publications.

Reference Books:

1. , Income Tax Law & Practice ,Gaur & Narang - Kalyani Publishers.
 2. Income Tax Law & Practice ,Dr. N.Hariharan — Vijay Nicole Pvt Ltd.

Theory and problems shall be in the ratio 40:60 percent

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory			-
	Problem	4 questions	2 Problem	1 question
Unit 2	Theory		--	-
	Problem	4 questions	2 questions	1 question
Unit 3	Theory		--	-
	Problem	4 questions	2 questions -	1 question
Unit 4	Theory	4 questions	2 questions	1 question
	Problem	-		-
Unit 5	Theory	4 questions	2 questions	1 question
	Problem	-	---	-

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Understand the basic concept of income tax.
CO 2	Have an idea about set off and carry forward of loss and clubbing of income
CO 3	Assess the income of individuals
CO 4	Have an expertise knowledge to file return of income tax
CO 5	Take jobs to calculate tax liability and filing of returns

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1					✓					
CO 2				✓	✓	✓				
CO 3		✓			✓					
CO 4		✓		✓	✓					
CO 5		✓		✓	✓					

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER - II
Core Course – VI-P21COC206

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

OBJECTIVE:

To impart knowledge on quantitative techniques so as to help the students in making business decisions.

UNIT-I

Probability distribution - binomial distribution- poisson distribution- normal distribution.

UNIT-II

Introduction to Linear Programming – Mathematical formulation – Solving L.P.P using graphical method and simplex method (only simple problems).

UNIT-III

Decision Analysis – Decision under risk – Expected Monetary Value (EMV) Criterion, Expected Opportunity Loss (EOL) – Decision Tree Analysis.

UNIT-IV

Transportation problem: North-west corner method, Least-cost method and Vogel’s Approximation method - assignment problem.

UNIT-V

Theory of games- types of games- value of games for pure strategy – mixed strategy - dominance- rule for dominance- solution through graphic method.

UNIT-VI - (Not for examinations, only for reference)

Case Studies Link : 1.www.academia.edu.

2.https://studiousguy.com.

Text Book Recommended:

1. Operations Research, Kanti Swarup, P.K. Gupta, Man Mohan- - Sultan Chand & Sons- New Delhi.
2. Statistical Methods, S.P. Gupta- - Sultan Chand & sons – New Delhi.

Reference Book:

1 Operations Research,.Prem Kumar Gupta & D.S. Hira- S. Chand Publication.

Theory and problems shall be in the ratio 20:80 percent

		SEC A- 4 qns from each unit with multiple choice	SEC B- 1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	4 questions		---
	Problem	-	2 questions	1 question
Unit 2	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 3	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 4	Theory	4 questions		
	Problem	-	2 questions	1 question
Unit 5	Theory	4 questions		
	Problem	-	2 questions	1 question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Choose the most economical solution to a problem within all its limitations or constraints.
CO 2	Describe the behavior of rare events.`
CO 3	Identify optimal choices under conditions of uncertainty.
CO 4	Find minimum transportation cost and time in business.
CO 5	Develop a systematic quantitative approach for deciding the best strategy in competitive situations.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1			✓							✓
CO 2				✓		✓		✓	✓	
CO 3			✓	✓	✓					
CO 4	✓			✓						
CO 5						✓			✓	

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER – II
Core Course – VIII-P21COC208

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL SERVICES

OBJECTIVE: To enable the students to know the nature and types of financial services

UNIT-I

Financial services- meaning- classification- scope- modern activities- new financial products and services- challenges facing the financial service sector- Merchant Banking- merchant banking in India - problems.

UNIT-II

Hire purchase- features- legal position- Hire purchase and credit sale- Hire purchasing and leasing- Bank credit for Hire purchase- Leasing- steps in leasing- types of lease- advantages- legal aspects problems & prospects. Venture capital- features- scope & importance- venture capital guidelines- methods- Indian scenario.

UNIT-III

Mutual funds- meaning- origin- classification of funds- importance- investors' rights- guidelines mutual funds in India- reasons for slow growth- future of mutual funds. Credit rating- meaning functions- credit rating in India- benefits- agencies in India- limitations- future of credit rating.

UNIT-IV

Factoring- meaning- terms and conditions- functions- types- factoring Vs discounting- benefits factor in India- Forfeiting- working of forfeiting- benefits of forfeiting- drawbacks- forfeiting in India.

UNIT-V

Securitization- meaning- securitization Vs factoring- securitization of assets- benefits- conditions for securitization- securitization in India- reasons for unpopularity- future prospects. Derivatives meaning- kinds- forward- Futures- features- Forwards Vs Futures- advantages. Options- features – benefits - Swap- features- kinds- advantages.

UNIT-VI - (Not for examinations, only for reference)

Case Studies: 1. ICICI Bank Demate Services, p.no.489, Financial Services, E.Gordon K Natarajan, Himalaya Publications, 2018.
 2. Padam Electricals Limited, p.no.486, Financial Services, E.Gordon K Natarajan, Himalaya Publications, 2018.

Text Book Recommended:

1. Financial markets and services, E. Gordon & Natarajan, Himalaya Publishing House.

Reference Books:

1. Financial services, B. Santhanam, Margham Publications.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Outline the recent trends in financial services sector.
CO 2	List out the functions of various financial services.
CO 3	Summarise and explain the players in financial sector.
CO 4	Classify factoring, leasing and mutual funds.
CO 5	Describe the process of securitization of assets.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓				✓				
CO 2	✓									
CO 3		✓								
CO 4						✓				
CO 5						✓				

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - II

MAJOR BASED ELECTIVE COURSE-II (Option B)-

P21CO2MBE2:2

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

RETAIL MARKETING (Option B)

OBJECTIVE:

To develop an in depth understanding of retail marketing.

UNIT-I

Retail marketing - Functions of retailers – Characteristics of retailers – Types of retailers – Retail location – Strategies. Branding in Retailing – Brand positioning – Brand name – Brand awareness – advantage.

UNIT-II

Retail Promotion – Promotional advertising – Sales promotion, objectives and Types – Consumerism – reasons for consumerism – evaluation of legislation for consumer protection. E-tailing in India – reasons for growth – challenges to E-tailing.

UNIT-III

Supply chain management – Supply chain structure – objectives Problems – Services of wholesalers – Retail logistics.

UNIT-IV

International retailing – Meaning, Development of international retailing – Factors motivating Retailers to Internationalization, push factors, pull factors – concept of International retailing – Measuring Retail structures, Entry methods – Factors determining market entry strategy.

UNIT-V

Role of information Technology in retailing – Competitive advantages – limitations – system – Online Retailing.

UNIT-VI - (Not for examinations, only for reference)

Link1 Case Study - <https://www.business managementideas.com/case-studies/retail-management-case-study-top-3-case-studies/15749>.

2. <https://youtu.be/8XtJqMOg>

Text Book Recommended:

1. A Simple book on Retail Marketing by M.Inbalakshmi, Kalyani Publishers, Chennai.

Reference books:

1. Retail marketing, Dr. L. Natarajan, Margham Publications, Chennai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Demonstrate the knowledge gained about retail marketing
CO 2	Develop an in-depth knowledge of online retail marketing
CO 3	Understand recent trends in international retailing
CO 4	Identify the various back-end aspects of retail business.
CO 5	Analyse the retail strategy of a specific store or pair of stores.

Mapping of outcomes:

	PO2	PO3	PO 4	PO 5	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1				✓			✓			
CO 2				✓			✓			
CO 3		✓								✓
CO 4	✓						✓			
CO 5	✓						✓			

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SEMESTER - II

MAJOR BASED ELECTIVE COURSE – II (Option C)-

P21CO2MBE2:3

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

INVESTMENT MANAGEMENT (Option C)

OBJECTIVE:

To provide knowledge of investment management and to develop skill for investment analysis.

UNIT I

Investment – Objectives of Investment – Classification of Investment – Investment and speculation – Investment and Gambling – Investment Process – Factors favourable for investment.

UNIT II

Risk – Meaning – Causes – Classification – Risk measurement – methods - Return on Investment – Factors determining the return on Investment – measurement of return – traditional and modern methods.

UNIT III

Investment alternatives – Investor classification – Corporate Bonds – features – types – Preference shares – types – Equity shares – features – Derivatives – classification – futures vs options – types of futures and options.

UNIT IV

Portfolio management – Definition – Process – Factors contributing to portfolio management – Principles of portfolio management.- SEBI guidelines for investor protection – investor grievance – ombudsman – arbitration – investor education.

UNIT V

Industrial securities market – New Issue market – Relationship between Primary market and secondary market – Functions of New issue market – Methods of floating new issue – players in NIM – problems of NIM – Secondary market – stock exchange – Characteristics – functions – brokers – Listing – advantages.

TEXT BOOK RECOMMENDED:

1. Investment Management by Preethi Singh, Himalaya Publishing house, New Delhi.

Reference Book

1. Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill Education Private Limited.
2. Investment Management by V.K. Bhalla, S.Chand.
3. Investment Management by V.A. Avadhani, Himalaya Publishing House New Delhi

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Find the process of investment activities.
CO 2	Explain the factors determining the return on investment.
CO 3	Select various avenues of investment`
CO 4	Analyse the portfolio management.
CO 5	List the functions of security market.

Mapping of outcomes:

	PO 1	PO 2	PO3	PO4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1							✓			
CO 2			✓	✓						
CO 3				✓			✓			
CO 4						✓		✓	✓	
CO 5		✓						✓		

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SEMESTER – II

Extra Disciplinary Course (EDC)-P21CO2ED

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

WOMEN ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE:

To orient the learner towards entrepreneurship as a career option.

UNIT-I

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship – Qualities for success.

UNIT-II

Entrepreneurship Development Programmes –Meaning-Objectives- Phases of EDP – Problems.

UNIT-III

Significance of writing the business project- proposal - contents of business project- Designing business process - location – layout – Project report – preparation of project report.

UNIT-IV

Mobilizing resources for start-up - accommodation and utility and preliminary contract with the vendors, suppliers, bankers, and principal customers – basic start-up problems.

UNIT-V

Small Entrepreneurs- definition & Characteristics– benefits to small scale industries, Incentives and subsidies of Govt. to small scale industries.

UNIT-VI - (Not for examinations, only for reference)

Link:

1.[https://www.researchgate.net/publication/312522683 Success Stories of Women Entrepreneurship Studies](https://www.researchgate.net/publication/312522683_Success_Stories_of_Women_Entrepreneurship_Studies).

2.<https://www.icmrindia.org/3%20resources/casestudies/Shahnaz%20Husain1.htm>.

Text Book:

Entrepreneurial Development-S.S. Khanka- Sultan Chand & sons.

Reference Books:

Dynamics of entrepreneurial Development and management, Vasant Desai,– Himalaya Publishing House.

Industrial visit : Visit to a nearby Entrepreneurial firm or site.

	SEC A - 15 marks one questions from each unit with alternative choice
Unit 1	2 Question
Unit 2	2 Questions
Unit 3	2 Questions
Unit 4	2 Questions
Unit 5	2 Questions

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Understand the significance of women entrepreneurship for economic development of the country.
CO 2	Know the parameters to access the opportunities and constraints for new business.
CO 3	Acquire knowledge on central and state government schemes to startup and existing enterprises.
CO 4	Students gain interest to become an Entrepreneur.
CO 5	Learn to write a business plan.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1				✓			✓			
CO 2										
CO 3	✓									
CO 4		✓								
CO 5				✓						

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SEMESTER – II
Skill Enhancement Course – II-P21CO2SE2P

Internal Marks	:	40	Instruction hrs	:	2
External Marks	:	60	Credit	:	1
Total Marks	:	100	Exam Hrs	:	2

SPSS Package II Practical

OBJECTIVE :

To learn SPSS file types data entry selected SPSS procedures and data analysis and interpretation with SPSS .

List of Practicals

1. Computation of measures of central tendency – Mean / Median.
2. Preparation of Simple and multiple correlations - Spearman's/ Pearson's – simple/multiple.
3. Computation of Regression – Simple – Multiple.
4. Testing of significance – small – large samples – test – one – two sample. F –test – paired sample test.
5. Analysis of variance (ANOVA) – one way ANOVA – two-way ANOVA.
6. Testing the data using Chi – Square test.

Text book Recommended:

1. Statistical Package for Social Sciences – Dr. V.Prem Raj – Margham Publications

There will be 5 questions. Out of which 3 should be answered.

Maximum marks	3 x 15 =	45
viva voce	=	5
practical note book	=	10
Total	=	60

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Pperform wide range of data management.
CO 2	Apply the basic knowledge of SPSS.
CO 3	Work on Correlation and regression calculations in SPSS package.
CO 4	Use ANOVA in research work
CO 5	Start an own business using SPSS package

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO3	PSO4	PSO 5
CO 1					✓			✓		✓
CO 2					✓			✓		✓
CO 3								✓	✓	✓
CO 4								✓	✓	✓
CO 5				✓						

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER – II
Self Study I- P212SS1

Internal Marks	:	-	Instruction hrs	:	-
External Marks	:	100	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

GENERAL STUDIES FOR RESEARCH FELLOWSHIPS AND LECTURERSHIP

UNIT-I

TEACHING APTITUDE

Teaching-Nature, Objectives, Characteristics and basic requirements. Learners Characteristics, Factors affecting teaching, Methods of teaching, Teaching aids Evaluation systems.

UNIT-2

RESEARCH APTITUDE

Research- Meaning, Characteristics and types, steps of research, Methods of Research, Research Ethics, Paper, Article, Workshop, Seminar, Conference and Symposium. Thesis Writing – Its Characteristics and format.

UNIT-3

MATHEMATICAL REASONING

Series – Completion and its Types; Classification – Verbal, Letter, Number, Coding and decoding.

UNIT-4

LOGIC-METHODOLOGY AND DATA ANALYSIS

Statement, Premisesm Term – Types of Syllogism, Prepositions, Logical inferences; Fallacies or possible errors in Logical conclusions – Types of Tables and Graphs, Interpretation of data – Sources, acquisition and interpretation, Qualitative and Quantitative data, Graphical representation and mapping of data.

UNIT-5

INFORMATION AND COMMUNICATION TECHNOLOGY

Overview of Computer – Hardware, Software, Internet and E-Mailing.
EDUSAT – Space Science and Communication – Milestones, Space Transportation – Earth Observations.

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SEMESTER - III

Core Course – IX-P21COC309

Internal Marks	: 25	Instruction hrs	: 6
External Marks	: 75	Credit	: 5
Total Marks	: 100	Exam Hrs	: 3

ADVANCED CORPORATE ACCOUNTING

OBJECTIVE:

To gain an understanding to prepare consolidated financial statements according to Accounting Standards.

UNIT-I

Bank accounts: Introduction – Legal requirements – preparation of P&L a/c, Guidelines of RBI for P&L a/c and balance sheet (New format).

UNIT-II

Insurance company accounts: Introduction – Types of insurance, Accounts of general insurance companies – preparation of general insurance final accounts, accounting principles for preparation of statements for general insurance business.

UNIT-III

Final accounts of companies: PART II: Form of statement of profit and loss-contents - PART I : Form of the balance sheet -Contents of the Balance Sheet.

UNIT-IV

Human resource accounting – meaning – Valuation of human resources; cost based methods of human resource valuation; value based method human resource valuation; Recording and presenting in financial statements. Accounting for Price level changes or Inflation Accounting – Introduction – limitation of Historical Accounting - Inflation Accounting: Different methods of Inflation accounting: Current purchase power method, computation of gain or loss on monetary items; current cost accounting method.

UNIT-V

Accounting Standards: Introduction – Meaning of Accounting Standards – Objectives of Accounting Standards – Significance of Accounting Standards – International Accounting Standards - Accounting Standards in India – Scope and Functions of Accounting Standards Board – Audited financial statements : AS 1 – Disclosure of accounting Policies : AS 2 – Valuation of Inventories : AS 3 – Cash flow Statement: AS 4 – Contingencies and Events occurring after the balance sheet date: AS 6 – Depreciation Accounting : AS 10 – Accounting for fixed Assets: AS 20 – Earning per share: AS 22 – Accounting for Taxes on Income.

UNIT-VI - (Not for examinations, only for reference)

Case Studies: Link-1.<https://www.researchgate.net>.
2.shodhganga.inflibnet.ac.in

Text Book Recommended:

1. Corporate Accounting Reddy, T.S. & Murthy A., Margham Publications, Chennai,

Reference Books:

1. Advanced Accountancy -Gupta, R.L. & RadhaSwamy,M., , S.Chand & co., New Delhi,
2. Corporate Accounting -Jain, S.P. & & Narang,K.L., , Kalyani Pub,Ludhiyana,

Theory and problems shall be in the ratio 40:60 percent

		SEC A - multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	4 questions	1 question	--
	Problem		1 problem	1 problem
Unit 2	Theory	4 questions	1 question	
	Problem		1 problem	1 problem
Unit 3	Theory	4 questions	1 question	
	Problem		1 problem	1 problem
Unit 4	Theory	4 questions	2 questions	
	Problem		--	1 problem
Unit 5	Theory	4 questions	2 questions	
	Problem		--	1 problem

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Prepare final accounts of Banking companies.
CO 2	Draft final accounts for Insurance Companies
CO 3	Prepare final accounts as per Form I and Form II of the companies Act.
CO 4	Apply the methods of human resource accounting and inflation accounting.
CO 5	Make use of accounting standards while preparing final accounts.

Mapping of outcomes:

	PO1	PO 2	PO 3	PO 4	PO 5	PSO 1	PS O2	PSO 3	PS O4	PSO 5
CO 1	✓									
CO 2		✓	✓							
CO 3						✓				✓
CO 4						✓	✓			
CO 5							✓			✓

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER - III
CORE COURSE - X- P21COC310P

Internal Practical Marks	: 40	Instruction hrs	:	6
External Practical Marks	: 60	Credit	:	4
Total Marks	: 100	Exam Hrs	:	3

COMPUTER APPLICATION IN BUSINESS- PRACTICAL

OBJECTIVE:

To enable students to understand the application of computer in business. To help them apply various accounting procedures through tally software

List of Practical:

Ms-Excel (unit-1)

1. Creating worksheet like mark sheet, pay slip, PF contribution list, etc.,
2. Creating charts
3. Creating a list for the Enclosures.
4. Filtering the data using Auto filter custom Filters using comparison operations.

Online banking (unit-2)

- 1.How to access online banking
- 2.Create Account Pass Word Setting
- 3.Steps in pass word change.

MS –Power Point (Unit-3)

- 1.Create a Slide.
- 2.Using Animation Effect
- 3.Presentation.

Accounting Package (Unit-4& 5)

- 1.Preparing voucher entries for the given transactions.
2. Preparing final accounts from trial balance given with any 0 adjustments.

UNIT-VI - (Not for examinations, only for reference)

Link: 1,www.slideshare.net

2. www.practicalldb.com

There will be 5 questions from each units carrying 15 marks. Out of which 3 should be answered.

Maximum marks	3 x 15 =	45
viva voce	=	5
practical note book	=	10
Total	=	60

Text Book:

1. MS office 2000, Sanjay Saxena, Vikas publishing house.
2. Computer Applications in Business, Srinivasan Vallabhan S.V., Sultan Chand.

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Create graphs and other visual data representation in Excel
CO 2	Create an account and operate in online banking.
CO 3	Present data and information using animations, transitional effects etc.,
CO 4	perform all basic accounting functions
CO 5	Make use of accounting software

Mapping of outcomes:

	PO1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓						
CO 2		✓								
CO 3	✓									✓
CO 4		✓	✓	✓					✓	
CO 5		✓	✓	✓				✓		✓

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - III

Core Course – XII- P21COC312

Internal Marks	: 25	Instruction hrs	: 6
External Marks	: 75	Credit	: 4
Total Marks	: 100	Exam Hrs	: 3

RESEARCH METHODOLOGY

OBJECTIVE:

To give students a broad understanding of research methodology, including qualitative and quantitative methods

UNIT-I

Research in business- definition, meaning & nature- scope, objectives and qualities of research- methods and techniques of research.

UNIT-II

Research design- features - Formulation of Research problem- Testing of Hypothesis.

UNIT-III

Methods of data collection – primary and secondary - observation-interview questionnaire & schedule - attitude measurements & scales – sample and sampling methods – Types – Random and Non Random.

UNIT-IV

Correlation and Regression - Hypothesis : testing of hypothesis- type I and type II errors – Levels of Significance- Chi-Square – ANOVA.

UNIT-V

Report writing and presentation steps in report writing - substance of report- format of reports importance of foot note and bibliography – index vs bibliography.

UNIT-VI – (Not for examinations, only for reference)

Case Studies

Link :1. <https://research methodology.net>

2. www.researchgate.net.

Note: Theory only

Text Books Recommended:

1. Research Methodology- Methods & Techniques, C.R. Kothari, New Age International Publishers.

2. Research Methodology, P. Ravilochanan, Margham Publications, Chennai.

Reference Books:

1. Research methodology , P.Saravanavel, Kitab Mahal, Allahabad.
2. Research methodology in management, V.P. Michael, Himalaya Publishing House, Mumbai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Outline various kinds of research objectives for doing research.
CO 2	Develop apply the research process
CO 3	Identify the sources of data collection.
CO 4	Utilise measurement and scaling techniques as well as quantitative data analysis.
CO 5	Develop the research methodology

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1			✓			✓				
CO 2			✓			✓				
CO 3			✓					✓		✓
CO 4					✓				✓	
CO 5			✓							✓

M.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER – III
MAJOR BASED ELECTIVE COURSE – III(OPTION A) -
P21CO3MBE3:1

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

HUMAN RESOURCE MANAGEMENT (Option A)

OBJECTIVE:

To make the students understand the functions, process and task of human resource management.

UNIT-I

Introduction to Human Resource Management – concept, features, functions and objectives –Evolution of HRM – HRM in practice- skills for HR professionals – HRM model – organizational culture and HRM- Recent trends in HRM.

UNIT-II

Human Resource Planning – nature, importance and factors affecting HRP – requisites for successful HRP- barriers – employee resourcing, selection and placement- Wage concept and structure – objectives – essentials methods of wage payment - incentive schemes – essentials – types.

UNIT-III

Training and Development – concept- nature of training – training process- training methods – career development – executive development – impediments to effective training.

UNIT-IV

Performance appraisal – performance appraisal methods – limitations – essentials of sound appraisal system-Promotion and Transfer.

UNIT-V

Industrial Relation – nature, scope and objectives – causes and effects of poor industrial relations – suggestions to improve IR- Recent trends in HRM – e-HRM.

UNIT-VI - (Not for examinations, only for reference)

Case Studies: Human Resource Management, K.Asathappa, Tata McGraw Hill Education Pvt Ltd, New Delhi, 2010

1. **Travails of Training Manager p.no.275**
2. **Mechanist’s Indisciplined Behaviour p.no.323**
3. **Farmington, Connecticut-based Otis Elevator p.no.324.**

Field Visit: Visit HR department in any institution.

Note: Theory only.

Text Book Recommended:

1.Human Resource Management:Text and Cases, K,Aswathappa, Tata McGraw Hill Edn Pvt Ltd, New Delhi

Reference Books:

1.Personnel Management C.B. Mamoria & SV. Gankar, Himalaya publishing house, Mumbai.

2.Human Resource Management, C.B. Gupta, Sultan Chand & Sons, New Delhi.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Show about human resource management.
CO 2	Apply design and evaluate various recruitment and placement policies, develops selection and interviewing process.
CO 3	Develop ways in which training and development programmes can be provided to the employees.
CO 4	Demonstrate the performance appraisal and reward system for the organization.
CO 5	Select the strategy for good industrial relation.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓					✓			
CO 2				✓			✓			
CO 3		✓		✓			✓			✓
CO 4		✓		✓						
CO 5				✓			✓			

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - III

MAJOR BASED ELECTIVE COURSE –III – (Option C)

P21CO3MBE3:3

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

MARKETING MANAGEMENT (Option C)

OBJECTIVE:

To provide basic knowledge of concepts, principles tools and techniques of marketing.

UNIT-I

Marketing Definition – Evolution of marketing concept - Features of Marketing — Marketing Functions. Market Segmentation.`

UNIT-II

Buyer Behaviour: Determinants of Consumer buying behaviour – Product – Product Classification-Product Policy - Product mix: Factors Influencing Product Mix – Major Product Mix Strategies – Product life cycle – New Product Development – Product Diversification – Elimination.

UNIT-III

Price – Objectives – Factors determining pricing –Procedure for Price Determination – Pricing Policy- Kinds of Pricing

UNIT-IV

Promotion - Channels of distribution – Kinds of Middlemen – Services Rendered by Wholesalers – Services of the Retailers - Forms of Promotion: Sales Promotion – Personal Selling – publicity – Public Relation – Advertising Media – Advantages & Disadvantages.

UNIT-V

Modern Marketing: E marketing: Meaning – Business Models Associated with E-Marketing – Websites Associated with E-Marketing Benefits - Limitations of E-Marketing – Scope of E-Marketing-Limitation – Green Marketing – Digital Marketing – Online marketing.

FIELD VISIT: To a trading company to know the sales promotion methods.

Text Book Recommended:

1. Marketing Management by R.S.N Pillai & Baghavathi, S.Chand Publications, 2017

Reference books:

1. Marketing Dr.J.Jayasankar, Margham Publications

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to:

CO 1	Understanding of the marketing concept.
CO 2	Identify the challenges associated with creating a successful new product.
CO 3	Understand the primary factors to be considered in pricing.
CO 4	Understand the channels of distribution and why organizations use them.
CO 5	Describe the stages of consumer buying process, consumer awareness and protection.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓								
CO 2				✓		✓				
CO 3				✓					✓	
CO 4							✓		✓	
CO 5			✓						✓	

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - III

Self Study II-P21CO3SS2

Internal Marks	:	-	Instruction hrs	:	-
External Marks	:	100	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

COMMERCE FOR COMPETITIVE EXAMINATIONS

OBJECTIVE:

To provide quality education and enable the students to attend the competitive exams with confidence.

Unit 1: Business Environment and International Business

Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR) - Scope and importance of international business; Globalization and its drivers; Modes of entry into international business - Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy

Foreign direct investment (FDI) - Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy - Balance of payments (BOP): Importance and components of BOP - Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA - IMF, World Bank, UNCTAD - World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Unit 2: Accounting and Auditing

Basic accounting principles and concepts - Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms - Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies - Holding company accounts - Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; - Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis - Human Resources Accounting; Inflation Accounting- Indian Accounting

Standards - Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.

Unit 3: Business Economics

Meaning and scope of business economics - Objectives of business firms - Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR - Consumer behavior: Utility analysis; Indifference curve analysis - Law of Variable Proportions: Law of Returns to Scale. Theory of cost: Short-run and long-run cost curves - Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination - Pricing strategies: Price skimming; Price penetration; Peak load pricing

Unit 4: Business Finance

Scope and sources of finance; Lease financing - Cost of capital and time value of money - Capital structure - Capital budgeting decisions: Capital budgeting analysis - Working capital management; Dividend decision: Theories and policies - Risk and return analysis; - International monetary system - Foreign exchange market; Exchange rate risk and hedging techniques - International financial markets and instruments: Euro currency; GDRs; ADRs - International arbitrage

Unit 5: Business Statistics and Research Methods

Measures of central tendency - Measures of dispersion - Measures of skewness - Correlation and regression of two variables - Probability distributions: Binomial, Poisson and Normal distributions - Research: Concept and types; Research designs - Data: Collection and classification of data - Sampling and estimation: Concepts; Methods of sampling - probability and non probability methods; Sampling distribution; Hypothesis testing: ANOVA - Chi-square test - Report writing

Unit 6: Business Management and Human Resource Management

Principles and functions of management - Organization structure: Formal and informal organizations; Span of control - Responsibility and authority: Delegation of authority and decentralization - Motivation and leadership: Concept and theories Corporate governance and business ethics - Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; - Job evaluation; Incentives and fringe benefits - Performance appraisal including - Collective bargaining and workers' participation in management - Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management- Organizational Culture: Organizational development and organizational change.

Unit 7: Banking and Financial Institutions

Overview of Indian financial system - Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks - Reserve Bank of India: Functions - Banking sector reforms in India: Risk management - Financial markets: Money market; Capital market; Government securities market - Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds - Pension Funds - Financial Regulators in India - Digitization of banking and other financial services: Internet banking; mobile banking; Digital payments systems - Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role.

Unit 8: Marketing Management

Marketing - Concept and approaches, Marketing channels, Marketing mix, Strategic marketing planning - Market segmentation, targeting and positioning, Product decisions – Concept -Product line- Product mix decisions- Product life cycle- New product development - Pricing decisions: Factors affecting price determination; Pricing policies and strategies

Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix - Distribution decisions: Channels of distribution; Channel management - Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions - Service marketing - Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM - Logistics management

Unit 9: Legal Aspects of Business

Indian Contract Act, 1872 - Elements of a valid contract - Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; - Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency - Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer - Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonor and discharge of negotiable instruments - The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company - The Competition Act, 2002: Objectives and main provisions - The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties - Goods and Services Tax (GST):

Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

Unit 10: Income-tax and Corporate Tax Planning

Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes - Transfer pricing Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income tax returns.

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Knowledge in the respective subjects.
CO 2	Attend the competitive exams like NET, TRB with confidence.
CO 3	Make use of handy source of multiple choice questions in various topics in commerce
CO 4	Acquire employment opportunities.
CO 5	Recall with their subjects.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1					✓	✓	✓	✓		✓
CO 2		✓								
CO 3		✓								
CO 4		✓								
CO 5		✓				✓				

M.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - IV
Core Course – XIII-P21COC413

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
OBJECTIVE:

To provide students an exposure to investment and portfolio management.

UNIT-I

Investment – meaning - Speculation-Gambling and Investment – Investment objectives – investment process- Investment planning and alternatives – Securities Market: Participants – Types of Securities - Risk and Return –Types of Risk.

UNIT-II

Fundamental analysis: Economic analysis – Economic Forecasting – Industry Analysis: Kinds of Industries – Industry Life Cycle - Company analysis : Qualitative and Quantitative factors – Financial Analysis.

UNIT-III

Technical analysis - Dow theory- Bar Charts – Candlestick Charts – Oscillator and Indicators - Volume of Trade – Moving Average - Efficient Market Theory: Random Walk Theory – Technical Vs Fundamental analysis.

UNIT-IV

Portfolio Construction – Traditional Approach –Selection of Portfolio - Traditional Vs Modern approach – Portfolio-Markowitz Model: Simple Diversification –Markowitz Efficient Frontier.

UNIT-V

Sharpe Single Index Model - Sharpe’s Optimal Portfolio. Capital Asset Pricing Model (CAPM): Assumption – CAPM Theory – Security Market Line (SML). Arbitrage Pricing Theory - CAPM Vs Arbitrage Pricing theory – portfolio evaluation: Sharpe’s, Treynor’s, Jensen’s Performance Model.

UNIT-VI - (Not for examinations, only for reference)

Case Studies link-

- <https://youtu.be/2HdHnQhlikg>-Return on Investment.
- <https://www.icmrindia.org>.

Note: Theory only.

Text Book:

- Security Analysis and Portfolio management -Punithavathi Pandian, , Vikas Publishing House pvt. ltd.

Reference Books:

- Investment Management (Security analysis and portfolio management)-Preethi Singh, Himalaya Publishing House.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Analyse the various investments and their risk and return in the security market.
CO 2	Explain the fundamental factors influencing investment in stock market.
CO 3	Make use of technical analysis in preparing graph, bar and Charts.
CO 4	Construct optimal Portfolio Securities
CO 5	Analyse the performance ranking of different funds.

Mapping of outcomes:

	PO2	PO3	PO 4	PO 5	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1			✓	✓						
CO 2		✓							✓	
CO 3				✓				✓		
CO 4						✓				✓
CO 5					✓	✓				

M.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - IV
Core Course - XIV-P21COC414

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE:

To develop and systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

UNIT-I

Entrepreneur- Definitions, Characteristics, Functions & types, Entrepreneurship- definition, meaning- Role of Entrepreneurship in economic development- factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship- Rural Entrepreneur- meaning, need, problems of rural Entrepreneurship.

UNIT-III

Project Identification & Selection- Project formulation – project appraisal- Project report.

UNIT-IV

Sources of finance - Institutional finance to Entrepreneurs- Institutional support to Entrepreneurs- Entrepreneurial development programs.

UNIT-V

Small Entrepreneurs- definition & Characteristics- Taxation – benefits to small- scale industries, Incentives and subsidies of Govt. to small scale industries-MSME.

UNIT-VI - (Not for examinations, only for reference)

Case Studies: Entrepreneurial Development: Dr.S.S.Khanka, S.Chand & Co Ltd Pulication, 2011

1. Raj Bahadur Singh Oberoi Did All His Way.

2. Right Rails of Ravindra Bam

3` YCB: Dedicatheed to Rural Entrepreneurship Development.

Text Book:

1.S.S. Khanka- Entrepreneurial Development- Sultan Chand & sons.

Reference Books:

1. Vasant Desai, Dynamics of entrepreneurial Development and management – Himalaya Publishing House.

2. Gordon & Natarajan- Entrepreneurial Development- Himalaya Publishing House.

3. Prakash G Apte, International Financial Management- Tata McGraw Hill publishing co. ltd.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Construct different stages related to the entrepreneurial process
CO 2	Apply different entrepreneurial strategies required in business.
CO 3	Develop skills needed to run a business successfully
CO 4	Make use of skills required for initiating entrepreneurial activities
CO 5	Analyse opportunities and threats entrepreneurship.

Mapping of outcomes:

	PO 1	PO2	PO3	PO 4	PO 5	PO 7	PSO1	PSO 2	PSO 3	PSO 4	PSO5
CO 1					✓			✓			
CO 2		✓			✓		✓				
CO 3					✓						✓
CO 4					✓						
CO 5					✓			✓			✓

M.Com

(Admitted from the academic year 2021-2022 onwards)

SEMESTER - IV

Major Based Elective Course – IV-P21CO4MBE4:1

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

GOODS AND SERVICES TAX (Option A)

OBJECTIVE:

To impart students with knowledge about GST and its features and to give an insight on the taxes influencing a corporate entity particularly GST system.

UNIT I

Indirect tax – issues – features of amendment bill 2014 – GST – features – significance – difference between present tax structure and GST – GST governance – GST council.

UNIT II

GST network – floor rates of GST with band – GST tax rates – impact of GST on general business – systems of GST – current challenges - Differential Treatment for Alcohol, Tobacco and Petroleum Products - Financial Services - Immovable Properties - Small Scale Industries.

UNIT III

GST at a glance - Distinction between Goods and Services Supply which is Neither Goods Nor Service and hence out of GST - Who is Liable to Pay GST - Concession to Small Taxable Persons - Concession to Small Taxable Persons - Rate of Tax Under GST - Concessional Rates for Small Dealers (Composition Scheme) - GST Input - Output Account - Profit and Loss Account.

UNIT IV

Administration – levy, exemptions and collections from tax – scope, time and value of supply – place and supply of goods and services.

UNIT V

Input tax credit – transfer – Registration – returns – payment of tax.

UNIT VI - (Not for examinations, only for reference)

Link – <https://gst.gov.in>

Textbook Recommended:

1. GST the essentials of goods and services tax, Dr. Thomas Joseph Thoomkzyh, Dr. Jaya Jacob, Ms. Chinnu Mariam Chacko, Himalaya publishing house, Mumbai.

Reference books:

1. GST in India, C.A. Pritam Mahure.

	SEC A-4 qns from each unit with choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	enhance their knowledge about GST its features and importance.
CO 2	practice financial transactions by applying different GST rates for different types of product.
CO 3	Identify the persons who are liable to pay GST and also composition scheme of GST.
CO 4	Have an idea about administration of GST, place of supply, value and time of goods and services.
CO 5	Apply the provisions regarding registration, filing of returns under this act.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1										
CO 2	✓			✓	✓					
CO 3	✓				✓					
CO 4					✓					
CO 5				✓	✓					

M.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - IV
Major Based Elective Course – IV-P21CO4MBE4:3

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

ORGANISATIONAL BEHAVIOUR (Option C)

OBJECTIVE

To develop an in depth understanding of organisation behaviour and learn how people behave under different conditions

UNIT I

Meaning and definition of organisational behaviour – characteristics – nature –organisational behaviour and other fields of study – approaches to the study of organisational behaviour – process of behaviour – models of organisational behaviour

UNIT II

Individual behaviour – factors affecting behaviour – personality – theories of personality – perception – nature and importance – factors influencing the perceptual set – barriers to perceptual accuracy.

UNIT III

Conflict and Negotiation – meaning – nature of conflict – positive and negative conflict – levels of conflict – process of conflict – conflict management styles – managerial implications.

UNIT IV

Group dynamics – definition – theories of group formation – factors affecting group performance – group cohesiveness – factors influencing group cohesiveness – consequences of cohesiveness – group development- Understanding Group dynamics.

UNIT V

Work stress – meaning and definition – work stress model – stress management – Individual strategies, organisational strategies, stress and performance, formulation of group behavior. Ways to reduce stress at work.

UNIT-VI - (Not for examinations, only for reference)

Case Studies: Links

1. <https://youtu.be/ulL6x99-VSBA>.
2. <https://youtu.be/oPRJo-mv6GY>.

Text Book:

1. Organizational Behaviour , Shashi K. Gupta and Roshi Joshi, Kalyani Publishers, New Delhi.

Reference Book

2. Organisational Behaviour, K. Aswathappa, Himalaya Publishers, Mumbai.

	SEC A-4 qns from each unit with choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	focuses on different fields of study of organization behavior
CO 2	Develop their personality in individual behavior`
CO 3	Explain the factors affecting group performance
CO 4	Build knowledge reducing conflict within the organization
CO 5	Show the nature of human behavior at work place

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	✓						✓			
CO 2	✓	✓								✓
CO 3		✓					✓			
CO 4				✓						
CO 5				✓						