

**Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE
(AUTONOMOUS)
CHENNAI - 600 039**

(Accredited by NAAC at level “B”)

M.Com

FOR CANDIDATES ADMITTED FROM 2022-23 ONWARDS

Syllabus



Under Choice Based Credit System

**LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK
(LOCF)**

PG & RESEARCH DEPARTMENT OF COMMERCE

**Based on UGC – Learning Outcomes-Based Curriculum Framework
Course Structure under Choice Based Credit System**

(For the candidates admitted from the academic year 2022-2023 onwards)

Sem. No	Part	Course	Subject code	Course Title	Ins. Hrs/ Week	Credit	Exam Hrs	Marks		Total
								Int	Ext	
I	A	CC-I	22PACOC1	Advanced Corporate Accounting& Accounting Standards	6	4	3	25	75	100
	A	CC-II	22PACOC2	Advanced Financial Management	6	4	3	25	75	100
	A	CC-III	22PACOC3	Corporate Laws	5	4	3	25	75	100
	A	CC-IV	22PACOC4	Operations Research	6	4	3	25	75	100
	A	CEC-I	*	Any one from Elective-I Subjects	5	3	3	25	75	100
	B	SBE - I	22PASBE1	Employability Skills	2	2	3	25	75	100
				Total	30	21				
II	A	CC-V	22PBCOC1	Accounting for Management	6	4	3	25	75	100
	A	CC-VI	22PBCOC2	Labour legislation	5	4	3	25	75	100
	A	CC-VII	22PBCOC3	Services Marketing	5	4	3	25	75	100
	A	CC-VIII	22PBCOC4	Quantitative Techniques for Business Decisions	5	4	3	25	75	100
	A	CEC-II	**	Any one from Elective-I Subjects	5	3	3	25	75	100
	A	EDS-I	22PBCOD1	Modern Banking	2	3	3	25	75	100
B	SBE - II	22PBSBE2	Leadership and Communication Skills	2	2	3	25	75	100	
				Total	30	24				
III	A	CC-IX	22PCCOC1	Income Tax Law and Practice	5	4	3	25	75	100
	A	CC-X	22PCCOC2	Applied Costing	5	4	3	25	75	100
	A	CC-XI	22PCCOC3	International Business	5	4	3	25	75	100
	A	CC-XII	22PCCOC4	Business Research Methods	5	4	3	25	75	100
	A	CEC-III	***	Any one from Elective-III Subjects	5	3	3	25	75	100
	A	EDS-II	22PCCOD2	Advertising and	3	3	3	25	75	100

				Salesmanship						
	B	SBE - III	22PCSBE3	Managerial Skills	2	2	3	25	75	100
	C	Internship	22PCINT1	Internship	-	2	-	-	-	-
				Total	30	26				
IV	A	CC-XIII	22PDCOC1	Business Ethics and Values	6	4	3	25	75	100
	A	CC-XIV	22PDCOC2	Financial markets and Institutions	6	4	3	25	75	100
	A	CC-XV	22PDCOP1	Project with viva-voce	4	4	3	40	60	100
	A	CEC-IV	****	Any one from Elective-IV Subjects	6	3	3	25	75	100
	A	CEC-V	*****	Any one from Elective-V Subjects	6	3	3	25	75	100
	B	SBE - IV	22PDSBE4	Personality Development	2	2	3	25	75	100
					Total	30	20			
				Overall Total	120	91				

CORE ELECTIVE COURSES:

Elective-I (Any one subject of the following Core Elective chosen by the candidate)		Elective-II (Any one subject of the following Core Elective chosen by the candidate)	
Sub. Code	Core Elective Courses	Sub. Code	Core Elective Courses
22PACOE1A	Organizational Behaviour	22PBCOE2A	Human Resource Development
22PACOE1B	Digital Marketing	22PBCOE2B	E-Commerce
22PACOE1C	Insurance and Risk Management	22PBCOE2C	Enterprise Resource Planning

Elective-III (Any one subject of the following Core Elective chosen by the candidate)		Elective-IV (Any one subject of the following Core Elective chosen by the candidate)	
Sub. Code	Core Elective Courses	Sub. Code	Core Elective Courses
22PCCOE3A	Logistics and supply chain Management	22PDCE4A	Security Analysis and Portfolio Management
22PCCOE3B	Business Taxation-I	22PDCE4B	Management Information System
22PCCOE3C	Group Dynamics and Team Building	22PDCE4C	Total Quality Management

Elective-V	
Sub. Code	Core Elective Courses
22PDCE5A	Customer Relationship Management

22PDCOE5B	Business Taxation-II
22PDCOE5C	Foreign Exchange

SEMESTER-I

M.Com Degree Programme

First Semester				
Course Title		ADVANCED CORPORATE ACCOUNTING & ACCOUNTING STANDARDS		
Course Code		22PACOC1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – I	Core	4	6	25 + 75=100

COURSE OBJECTIVES:

1. To understand the concept of Holding and Subsidiary company
2. To explore the Banking companies Accounts
3. To comprehend the Insurance companies Accounts
4. To better understand the Indian and international Accounting
5. To Gain the knowledge of Double Account system

COURSE CONTENT

UNIT-I **(18 Hours)**

Holding Company Accounts- Holding and Subsidiary companies- Treatment of dividend-(Inter-company holding excluded) - Preparation of Consolidated Balance Sheet

UNIT-II **(18 Hours)**

Banking companies - Preparation of P & L A/c- Balance sheet- Rebate on Bills Discounted- Schedules for Profit & Loss Account- Schedules for Balance sheet- Bank advances.

UNIT-III **(18 Hours)**

Insurance companies- Insurance companies (As per New provisions- Regulation of insurance Business in India- IRDA- Regulations 2002- Fire Insurance- Life Insurance- Marine Insurance with schedules

UNIT-IV **(18 Hours)**

Accounting Standards: Accounting standards - Indian and International Accounting Standards - 1, 3, 6, 10, 14, 21 and 29 – Advantages - Disadvantages.

UNIT-V **(18 Hours)**

Double Accounting system- Introduction- Double Account system- Features- Advantages and disadvantages-Accounts of Electricity companies and Railways- Replacement and Renewals.

Note: Theory = 20% Problem=80%

RECOMMENDED TEXTBOOKS:

1. R.L.Gupta and M.Radhaswamy- Advanced Accounts- New Delhi, Sultan Chand
2. T.S.Reddy and A.Murthy- Corporate Accounting- Margham Publication , Chennai

REFERENCE TEXTBOOKS:

1. S.P.Jain and K.L. Narang- Advanced Accounts- Kalyani Publishers.
2. M.C.Shukla and J.S. Grewal- Advanced Accounts- New Delhi, S.Chand& Co.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand the concepts relating to preparing Holding and Subsidiary companies Accounts.	K2&K4
CO2	Analyse the Final Accounts of Banking companies and have efficiency in preparation of schedules and accounting statements.	K4 & K5
CO3	Knowledge On IRDA Regulations regarding Fire, Marine and Life Insurance companies and preparation of schedules and accounting statements.	K2 & K3
CO4	Enable the skill of recording financial transactions and preparation of reports in accordance with ICAI Accounting Standards and IFRS reports.	K2&K3
CO5	Apply Double accounting system to special Accounts of Electricity companies and Railways.	K3 & K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	2	2
CO2	2	3	3	2	2	3
CO3	2	3	2	2	2	1
CO4	2	3	2	2	2	2
CO5	2	3	2	2	2	2
Total	10	15	11	10	10	10
Average	2	3	2.2	2	2	2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**M.Com Degree Programme**

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

FIRST SEMESTER				
Course Title		ADVANCED FINANCIAL MANAGEMENT		
Course Code		22PACOC2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – II	Core	4	6	25 + 75=100

COURSE OBJECTIVES:

1. To know the principles of finance
2. To gain the knowledge of different Investment portfolios.
3. To provide ideas for using Tools and procedures involved in managerial decision making
4. To Enlighten the students on the techniques of capital budgeting
5. To evaluate the working capital management.

COURSE CONTENT

UNIT-I (18 Hours)

Introduction of Finance – Meaning- functions-importance – scope- Financial management- Objectives – Role of the Finance manager –Sources finance- Short term and Long term.

UNIT-II (18 Hours)

Cost of Capital- Meaning- Importance-Cost of debt-Preference shares-Cost of equity- Cost of retained earnings- weighted average cost of capital

UNIT-III (18 Hours)

Capital Structure- Meaning - Definition- Features – Capital structure decision- EBIT-EPS analysis – Capital structure theories – factors determining capital structure- Leverages- Operating – Financial- Combined leverages

UNIT-IV (18 Hours)

Capital Budgeting – Meaning- Significance- Techniques of capital budgeting- Payback period- ARR – IRR- Net present value- Profitability index

UNIT-V (18 Hours)

Working Capital Management- Meaning- Current assets and current liabilities- Operating cycle- classification of working capital- factors determining working capital- management of working capital- Estimation of working capital.

Note: Theory = 40% and Problems = 60%

RECOMMENDED TEXTBOOKS:

1. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
2. Pandey IM, Financial Management, Vikas publishing House, New Delhi, 2004
3. Chandra Prasanna, Financial Management, Tata McGraw Hill Publishing, New Delhi, 2005

REFERENCE TEXTBOOKS:

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi, 2004
2. K.V. Smith-Management of Working Capital –McGraw Hill New York.
3. Sathish Inamdar- Principles of Financial Management-Everest Publishing House.

Web Resources:

1. <https://www.infobooks.org/free-financial-management-books-pdf/>
2. <https://doe.gov.in/page.nifm>
3. <https://dipam.gov.in/>
4. <https://www.india.gov.in/official-website-ministry-finance>

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Learn Financial Management concepts, principles and sources of finance.	K1, K2
CO2	Analyse the Cost of capital measurement and its parameters.	K3&K4
CO3	Apply the knowledge of capital structure and its application.	K3
CO4	Identify and evaluate the process of calculating capital budgeting and its returns.	K3&K5
CO5	Apply working capital management procedure and its impacts.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	3	2	0
CO2	3	3	3	3	2	2
CO3	3	3	2	3	2	2
CO4	3	3	3	3	2	2
CO5	2	3	2	3	2	1
Total	13	15	12	15	10	7
Average	2.6	3	2.4	3	2	1.4

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FIRST SEMESTER				
Course Title		CORPORATE LAWS		
Course Code		22PACOC3		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC - III	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To know the corporate Laws.
2. To learn about Intellectual Property Rights
3. To Gain knowledge on Capital Market operations and its Regulations.
4. To know the procedures of Competition Act.
5. To Aware the important role played by Environment Protection and Consumer protection

COURSE CONTENT

UNIT-I (15 Hours)

Corporate laws- importance- of various laws- InformationTechnologyAct-2002-Definition- Authentication of Electronic records- digital signature-Electronic Governance-Publication o of Gazette- Regulation Authorities-Controller of certifying authorities-Function of Controller.

UNIT-II (15 Hours)

Intellectual property Rights-Copyright Act 1957-meaning-Copyright authorities-The Patents Act,1970-Application of Patents-Rights of patentees- The Trade and Merchandise Marks Act,1958-uses of Trademarks and Registered users.

UNIT-III (15 Hours)

SEBI Act 1992(As amended by the Securities laws Amendment Act,2014)- Definitions- Powers and functions of the Board-Regulations-Stock brokers-Audit Penalties and Adjudication .

UNIT-IV (15 Hours)

The Competition Act,2002- The Competition (Amendment) Act, 2007- Definition-Competition Commission of India-duties-powers and function of commission

UNIT-V (15 Hours)

The Environment protection Act,1986-Definition-rules and notifications-Precautionary measures- Powers of Central Government - Consumer Protection Act, 1986(Latest amendments included) - Definition-The central Consumer protection Council-Consumer dispute Redressal Agencies.

Note: Theory 100%

RECOMMENDED TEXTBOOKS:

1. Dr. J Jayasankar, Corporate Laws Margham Publications, Chennai.
2. Gulshan.SS, A Hand book of Corporate Laws, S.Chand Sons & Co, New Delhi 2004.

REFERENCE TEXTBOOKS:

1. Corporate laws, Taxman,(latest).
2. S.Santhakumar - Introduction to environmental Law,- Lexis Nexis

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Identify the important role played by Information Technology Act,2000 and its Regulations.	K3
CO2	Critically appraise and make use of Intellectual Property Rights Act, Copy Rights Act 1957, The Trade and Merchandise Marks Act,1958.	K2
CO3	Acquire knowledge on SEBI guidelines on Capital Market operations and its powers and functions.	K1&K2
CO4	Discuss the provisions relating to the Competition Act, 2002 and Competition Commission.	K2&K3
CO5	Explaining Consumer Protection Act in day to day life, Significance of Environmental Protection Act and our survival.	K2,K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	1
CO2	2	3	3	2	2	2
CO3	2	2	3	2	2	1
CO4	2	2	2	2	2	1
CO5	2	2	2	2	2	1
Total	10	11	12	10	10	5
Average	2	2.2	2.4	2	2	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FIRST SEMESTER				
Course code		ORGANISATIONAL BEHAVIOUR		
Name of the course		22PACOE1A		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC – I	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To understand the concept of Organisational Behaviour
2. To study the individual's perspective of organizational Behaviour
3. To comprehend the various theories of motivation
4. To analyse different leadership theories and styles
5. To gain an in-depth knowledge on change management and managing of stress

COURSE CONTENT

UNIT-I

(15 Hours)

Organisational Behaviour- Meaning-Characteristics-Importance- Models of Organisational Behaviour- Cognitive Framework- Behaviouristic Framework and social Cognitive framework

UNIT-II

(15 Hours)

Perception- Nature-Process-Importance-Behavioural Applications Attitudes-Concept-Process and importance-Measurements-Values- characteristics- Types and -Personality - Learning- Concept and Theories of learning

UNIT-III

(15 Hours)

Motivation-Meaning- importance-Principles-Theories-Maslow-Herzberg-Theories-Vroom-Porter & Lawler-Job Satisfaction.

UNIT-IV

(15 Hours)

Leadership-Concepts –Functions- Style and Theories of leadership-Traits-Behavioural and situational theories-Interpersonal relationship-Group Dynamics-Definition-Stages of Group development-Formal and Informal Groups

UNIT-V

(15 Hours)

Organisational change-Concept Nature-Resistance to Change-Managing Resistance to change - Stress-Understanding stress-Consequences-Causes-Managing stress –Organisational Climate-Culture-process of organizational culture

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. S.S. Khanka, Organisational Behaviour, S.Chand&Co.Ltd
2. Dr.J.Jayashankar, Organisational Behaviour, 9th Edition, Pearson Education, 2001
3. FredLuthans, Organisational Behaviour, Tata McGraw Hill-10th Edition

REFERENCE TEXTBOOKS:

1. K.Aswathappa, Organisational Behaviour, Himalaya Publishing House
2. P.C.Tripathi, Human resource Develop, Sultan Chand & Sons, New Delhi
3. Robbins, Stephen P and Timothy A Juge, Organisational Behavious,Prentice-Hall, N.Delhi
- 4.Sekaran, Uma, Organizational Behaviour, Tata McGraw Hill Publishers
- 5.Parook U and Khanna S. Understanding Organisational Behaviour, Oxford University Press

E-Learning Resources:

1. <http://www.nwlink.com/donclark/leader/leadob.htm>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scomrl
3. <https://www.leadership-central.com/leadership-theories.html>

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Get a knowledge into the basic concepts, conceptual foundations and importance of organisational behaviour	K1,K2
CO2	Explain the concepts of perception and attributes, attitude, personality and learning theories of personality shaping	K2,K3
CO3	Gain the knowledge from various theories of Motivation and its significance	K2 & K3
CO4	Understand the stages of group development, motivational , leadership concepts, styles and theories of leadership	K2
CO5	Analyze the attitude to changes and overcome resistance to change and stress management techniques	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	1	1	1
CO2	3	3	2	2	3	0
CO3	3	2	3	2	3	1
CO4	2	2	3	2	2	2
CO5	2	3	2	2	2	2
Total	12	12	12	9	11	12
Average	2.4	2.4	2.4	1.8	2.2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FIRST SEMESTER				
Course code		DIGITAL MARKETING		
Name of the course		22PACOE1B		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-II	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To expose the students to know
2. To understand the financial statements of an organization.
3. To educate the students to know the Flow of funds and its impacts.
4. To Apply various Analysis of standard costing methods
5. To evaluate the different Tools of Management Decision making process.

COURSE CONTENT

UNIT-I

(15 Hours)

Digital Marketing - Introduction - Meaning - definitions, Basics of Marketing, Comparison of Traditional and Digital marketing - Benefits of Digital marketing - E-commerce Models - Latest digital marketing trends, digital Marketing platforms.

UNIT-II

(15 Hours)

Social Media Marketing: Introduction, Face book marketing, Face book advertising, YouTube marketing, Twitter marketing, Google+ Marketing, LinkedIn marketing, Pinterest marketing.

UNIT-III

(15 Hours)

Email marketing- Meaning, Benefits, Basic terminology in email marketing, Email marketing software's, Designing newsletters, Types of Campaigns, reports and analysis.

UNIT-IV

(15 Hours)

Mobile operating systems- Platforms (iOS, Android, Windows, Etc), HTML5, Adobe Flash, Multi tasking, sync and software app integration, SMS, MMS, App Marketing, App Monetization.

UNIT-V

(15 Hours)

Target group Management- The Internet Audience and Consumer Behaviour, KYC, Delighting your customer, Engaging with your customer, Search engine Optimization.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Ian Dodson, the Art of Digital Marketing: the Definitive guide to Creating strategic, Targeted, and Measurable Online Campaigns, John Wiley & Sons, Inc., New Jersey,2016
2. Puneet Singh Bhatia, Fundamentals of digital Marketing, Pearsons, 2017.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Explain the role and importance of digital marketing in a rapidly changing business landscape	K1
CO2	Discuss the key elements of a digital marketing strategy	K2&K3
CO3	Illustrate how the effectiveness of a digital marketing can be measured	K4
CO4	Demonstrate advanced practical skills in digital marketing tools such as SEO,SEM,Social media and Blogs.	K5
CO5	Deal with target groups digitally.	K5
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	2
CO2	2	2	3	2	2	1
CO3	3	3	2	2	2	1
CO4	2	2	3	2	1	1
CO5	2	2	3	2	2	1
Total	11	11	13	10	9	6
Average	2.2	2.2	2.6	2	1.8	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FIRST SEMESTER				
Course Title		INSURANCE AND RISK MANAGEMENT		
Course Code		22PACOE1C		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-I	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide the about the concepts of Insurance Industry
2. To understand the role of Insurance Regulatory and Development Authority
3. To identify various concepts and products
4. To comprehend non-life insurance with respect to general, fire, marine, vehicle , house and group insurance.
5. To understand risk identification, evaluation & its management techniques.

COURSE CONTENT

UNIT-I

(15 Hours)

Introduction - concepts, role and importance of insurance industry in India - Role of Insurance intermediaries-Privatization of insurance business in India

UNIT-II

(15 Hours)

Role of IRDA in the Regulation & development of Indian Insurance industry. Indian intermediaries- Insurance Ombudsman- Appointment – Eligibility- Terms of office- Powers- Scope- Manner of Lodging complaint- recommendation, awards..

UNIT-III

(15 Hours)

Life insurance-products. Personal accident insurance. Health insurance. Group insurance-employee benefits-financial benefits & estate benefits.

UNIT-IV

(15 Hours)

General insurance- Fire insurance, Marine insurance, vehicle insurance, House property insurance- Burglary insurance - Re insurance.

UNIT-V

(15 Hours)

Risk management - process- risk identification-evaluation-risk management techniques-selection & implementing risk techniques - Risk management environment – industry functions and organizations of insurers.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Rejda, George E, “Principles of Risk Management & insurance”, Pearson Education.
2. M.N.Mishra& S.B Mishra, “Insurance Principles and Practice.

REFERENCE TEXTBOOKS:

1. Insurance Act- Bare Act.
2. Insurance, ICFAI publications
3. Principles and Practice of Insurance, A.Murthy, 2008 Edition, Margham publications.
4. Insurance Principles and Practice, M.J.Mathew, 2005 Edition, RBSA Publishers.
5. Principles of Insurance and Risk Management, Alks Mittal and S.L.Gupta 2010 Edition, Sultan Chand and Sons.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Demonstrate the understanding of the importance of the Insurance industry and its Intermediaries.	K1
CO2	Explain the role of Insurance Regulatory and Development Authority in the regulation and development of the insurance industry.	K2&K3
CO3	Assess and compare different products with respect to Life Insurance, Health Insurance and Group Insurance.	K4
CO4	Analyse the various Non-Life Insurance in relation to General Insurance, Fire Insurance, Miscellaneous Insurance, Vehicle Insurance, House Property Insurance and Burglary Insurance.	K3
CO5	Identify and evaluate the Risk and formulate risk management strategies.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	1
CO2	2	3	2	2	2	1
CO3	2	3	1	2	2	1
CO4	2	2	2	2	2	1
CO5	2	3	3	2	2	1
Total	10	13	10	10	10	5
Average	2	2.6	2	2	2	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

SEMESTER-II

M.Com Degree Programme

SECOND SEMESTER				
Course Title		ACCOUNTING FOR MANAGEMENT		
Course Code		22PBCOC1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – V	Core	4	6	25 75=100

COURSE OBJECTIVES:

1. To expose the students to know the Management Accounting practices.
2. To understand the financial statements of an organization.
3. To educate the students to know the Flow of funds and its impacts
4. To Apply various Analysis of standard costing methods
5. To evaluate the different Tools of Management Decision making process.

COURSE CONTENT

UNIT-I

(18 Hours)

Introduction to Financial, Cost and Management Accounting- scope and significance of Management accounting - features - Management accounting Vs Financial Accounting- Management Accounting Vs Cost Accounting (Theory only)

UNIT-II

(18 Hours)

Analysis of financial statement- Concepts of Financial Statements- Nature- Analysis –Types of financial statements-Comparative financial statements-Common size statements.

UNIT-III

(18 Hours)

Funds flow statement- Funds- Working capital- Schedule of changes in working capital-Funds - funds from operation-Sources and Application of funds-Funds Flow statement-Cash Flow Analysis- Cash from operation-Sources and Uses of funds-Cash Flow statement (As per AS 3).

UNIT-IV

(18 Hours)

Standard Costing - Advantages – Limitations - Standards of Material, Labour, and Overheads- Variance Analysis - Computation of variances- Material-Labour--Sales variances.

UNIT-V

(18 Hours)

Marginal costing- Cost statement-BEP Analysis- Profit volume Ratio- Contribution- Margin of Safety-Cost Volume profit Analysis- Decision making Application- Make or Buy – Plant Merger –Product Mix-Export Decision

Note: Theory = 20% and Problems = 80%

RECOMMENDED TEXTBOOKS:

1. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers. New Delhi , Latest Edition.2013
2. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications,, Chennai, 2002.
3. Khanna B.S., Pandey I.M., Ahuja G.K., and M.N. Practivcal Costing. S.Chand & Co. New Delhi.2012.

REFERENCE TEXTBOOKS:

1. Khan M Y & Jain P K(2014), Management Accounting, Tata McGraw Hill, New Delhi.
6. Maheswari SN, (2014), Management Accounting, Sultan Chand & sons, New Delhi.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Introduction of Management Accounting and educate the students its Advantages and limitations.	K1
CO2	Compute the different financial statements for the organisation	K4,K5
CO3	Prepare Fund Flow and Cash Flow Statements as per AS 3 and Educate the students to know the different financial sources	K3,K4
CO4	Learn and Apply Variance analysis in Material, Labour, Sales.	K4,K5
CO5	Apply marginal Costing to take Business Decisions Relating to Make or Buy, Decision of Sales Mix, or Product Mix,PlantMergerandExportDecision.	K3,K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	2
CO2	2	2	2	2	2	3
CO3	3	3	3	2	2	3
CO4	2	2	3	2	2	2
CO5	3	3	3	2	2	2
Total	12	12	13	10	10	12
Average	2.4	2.4	2.6	2	2	2.4

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		LABOUR LEGISLATION		
Course Code		22PBCOC2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – VI	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To gain students learn health, safety and welfare measures and amenities to workers.
2. To enable students understand the dispute settlement and know the Trade unionism
3. To acquire students on the monetary benefits to paid as compensation to employees
4. To gain students on Employee state insurance scheme.
5. To understand students on payment of wages and Minimum wages fixation.

COURSE CONTENT

UNIT-I

(15 Hours)

THE FACTORIES ACT, 1948- Meaning-Definitions-objects-Health-Safety-Welfare measures- Working hours-Special provisions for Women and young children- Annual leave –Penalties.

UNIT-II

(15 Hours)

THE INDUSTRIAL DISPUTES ACT,1947-Industrial dispute-Definitions-objectives-.Strike-Lock out-Lay off-Retrenchment-Closure-Dispute settlement-Provisions - TRADE UNION ACT,1926-Definition- Objectives-Registration-provisions-functions.

UNIT-III

(15 Hours)

THE EMPLOYEE'S COMPENSATION ACT,1923- Meaning-Objectives-Work man's compensation-Disablement – Amount of compensation-provisions-Defenses available to employers.

UNIT-IV

(15 Hours)

THE EMPLOYEES STATE INSURANCE ACT,1948 – Meaning -Objectives-administration of the scheme-officers and inspectors-ESI fund contributions-benefits-penalties-ESI corporation powers- functions.

UNIT-V

(15 Hours)

THE PAYMENT OF WAGES ACT, 1936, THE MINIMUM WAGES ACT, 1948-Meaning-objectives- scope- responsibility-for payment of wages –fixation of wages-deductions- Fixation of Minimum wages- overtime rate.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. N.D. Kapoor, Industrial Laws, Sultan Chand & Sons, New Delhi, 2005.
2. Dr.M.R.Sreenivasan, Margam Publications 2005

REFERENCE TEXTBOOKS:

1. Sumeet Malik, Industrial Laws , Eastern book company Lucknow, 2008
2. SinhaInduBala & Shekhar Seema Priyadarshini, Sinha P.R, Industrial Law and relations.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Give the knowledge of Factories Act and Safety, Health and welfare measures of employees	K1,K2.K3
CO2	Course gives understanding about the Industrial disputes and settlement procedures and Trade Union Activities.	K1,K2.K3
CO3	Demonstrates workmen's compensation in distributing compensation and settling claims.	K1,K2.K3
CO4	Understand the importance of Employee's State Insurance scheme	K1,K2.
CO5	Knowledge about Payment of wages and fixation of Minimum wages	K2.K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	2	1
CO2	3	3	2	2	1	1
CO3	3	3	2	2	2	2
CO4	1	3	2	3	2	2
CO5	2	3	3	2	2	1
Total	11	15	11	11	9	7
Average	2.2	3	2.2	2.2	1.8	1.4

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		SERVICES MARKETING		
Course Code		22PBCOC3		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – VII	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To know the concepts of Services marketing
2. To understand the Marketing Mix strategies and pricing policies
3. To enable the students for Publicity and Advertising
4. To acquire the knowledge of Quality services strategy.
5. To enlighten the distribution system and various governing factors.

COURSE CONTENT

UNIT-I

(15 Hours)

Services Marketing – Meaning – Nature – Concept – Growth - Classification of services - Characteristics of services and their marketing implications.

UNIT-II

(15 Hours)

Marketing Mix in services marketing-The seven Ps –Product decisions, Pricing strategies and tactics, Promotion of services and placing or Distribution Methods for services.

UNIT-III

(15 Hours)

Services promotion strategy-concepts –objectives-Advertising-Limitations-Public relations-Publicity-Public services- Strategy of services communication-Internal and external communication.

UNIT-IV

(15 Hours)

Delivering Quality Services- Causes of service-Gap analysis-Factors and Techniques to resolved this Gap-gaps in service-Quality standards

UNIT-V

(15 Hours)

Services distribution strategy-concepts - Factors governing the choice of Direct sales - Delivery of services through intermediaries - Outsources services distribution-Franchising-service distribution through agents and brokers.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Christopher Lovelock, Services Marketing , 4th Ed, Pearson Education, 2012.
2. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey, 1984
3. Valarie A. Zeithmal, May Jo Bitner, Dwayne D. Gremler, Ajay Pandit, Services Marketing, McGraw Hill, New Delhi, 2013.
4. Dr. Balaji, Services marketing and Management, S. Chand and company Ltd., New Delhi.
5. Dr. L. Natarajan, Services Marketing, Margham Publications, 2013

REFERENCE TEXTBOOKS:

1. Payne, the Essence of Services Marketing, New Delhi, Prentice Hall, 1994
2. Helen Wood Ruffe, Services marketing, Macmillan India, New Delhi, 2002.
3. Mary Ann Pezzallo, Marketing Financial services, Macmillan, 2002.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Learn the concepts of service marketing and acquire knowledge about the various classifications of services.	K1, K2
CO2	Identify employee's role in service delivery and Gain the knowledge of Marketing Mix and service strategy	K2, K3
CO3	Understand the sales promotion strategy and publicity of product and services	K2, K3
CO4	Analyse how to deliver quality services and Understand the concept of Service quality gaps.	K2, K3
CO5	Analyse the distribution system and its significance and using of different delivery methods.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	2	2	1
CO2	2	3	3	3	2	1
CO3	3	3	3	2	2	2
CO4	2	3	2	2	2	1
CO5	2	3	2	2	2	2
Total	11	15	13	11	10	7
Average	2.2	3	2.6	2.2	2	1.4

Level of Correlation between PSO's and CO's**Low : 1****Medium : 2****High : 3****No Correlation: 0****BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		HUMAN RESOURCE DEVELOPMENT		
Course Code		22PBCOE2A		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-II	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To understand the concept of Human Resource Management
2. To study the individual perception of job design
3. To enable the students for selection and recruitment process
4. To know the importance of performance appraisal and evaluation
5. To add the knowledge of E-HRM.

COURSE CONTENT

UNIT-I

(15 Hours)

Introduction to HRD- Meaning- definition- importance- Objectives- Strategic Human Resource Management- Human Resource policies- Need- Type and Scope- Emerging challenges of human resource management- role of HR managers.

UNIT-II

(15 Hours)

Human resource planning- Process, Forecasting-Factors influencing HR plan-Assessing Human resource requirements- Job description & specification- job design- job characteristics.

UNIT-III

(15 Hours)

Recruitment and training- Recruitment- sources- Factors determining recruitment- Internal and sources of recruitment- e-recruitment –selection process- Tests- Interviews- Training Techniques. Process - methods of training.

UNIT-IV

(15 Hours)

Performance appraisal and compensation management- performance appraisal- compensation management-Job evaluation-compensation- performance appraisal- objectives and methods-MBO.

UNIT-V

(15 Hours)

Emerging horizons of HRM- e-HRM – impact of HRM practice an organization performance-quality circle- labour and international organization (I & O)

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Dr.J.Jayasankar, Human Resource Management, Margham publications, Chennai.
3. Mamoria, C.B. and Gaonkar, S.V.(2011) , Personnel Management, Himalaya Publishing House.

REFERENCE TEXTBOOKS:

1. Rao , V.S.P 92010)., Human resource Management, 3rd Edition, Excel Books, 2010.
2. L.MPrasad, Human Resource Management.
3. Dr. K. Sundar and Dr.J.Srinivasan, Human resource Development, Margham Publications, Chennai
4. Pardishi, Human Resource Management, Himalaya Publishing House.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Get a knowledge into the basic concepts, conceptual foundations and importance of Human Resource Management	K1, K2
CO2	Analyse the Human Resources Acquisition and Human resource planning.	K2,K3
CO3	Demonstrate a holistic view of training and training methods associated with the same.	K3, K4
CO4	Apply performance appraisal and compensation management strategies.	K3,K4
CO5	Implementation of E-HRM practices.	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	2	1
CO2	3	2	3	2	3	1
CO3	3	3	3	2	3	3
CO4	3	2	3	2	2	1
CO5	2	2	3	2	1	2
Total	13	11	15	10	11	8
Average	2.6	2.2	3	2	2.2	1.6

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		E- COMMERCE		
Course Code		22PBCOE2B		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC- II	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide the about the concepts of e-commerce
2. To understand the various components of E-commerce Network
3. To learn E-services and categories of e-services
4. To know the Business communication process
5. To enable the students to use the various Multimedia systems

COURSE CONTENT

UNIT-I

(15 Hours)

E-Commerce an introduction- Electronic Commerce Framework-Traditional Vs. electronic Business Applications-Overview of developments in Information Technology and Defining E-Commerce

UNIT-II

(15 Hours)

E-Commerce Components- Network- infrastructure for E-commerce components of the I-way Global Information Distribution Networks-Public Policy Issues Shaping the I-way. The Business of the Internet Commercialization- E-Retailing.

UNIT-III

(15 Hours)

Client served Network security- models of e-retailing, features of e-retailing. E Services. Categories of e-services, Information-selling on the web, e-entertainment, Auctions and other specialized services.

UNIT-IV

(15 Hours)

Business to Business Communication- Electronic commerce and world-wide-web, Consumer oriented E-commerce, Electronic payment systems- Data Interchange(EDI), EDI Applications in Business- Architectural framework of E-commerce.

UNIT-V

(15 Hours)

Multimedia and Digital Video- Key multimedia concepts, Digital Video and Electronic commerce-Desktop Video processing-Desktop Video conferencing-Digital video compression/decompression-Types of desktop video conferencing.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Kalakota,R and Winston, AB 2002 Frontiers of Electronic commerce, Addison Westey
2. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press.
3. Saily Chan& John Wiley 2000 Electronic commerce Management, Tata McGraw Hill, New Delhi.

REFERENCE TEXTBOOKS:

1. ParagDiwan& Sunil sharma 2000 E-Commerce A Managerial guide to e-Business Deep &Deep Pub., Delhi.
2. AgarwalKamalesh N &Agarwal Deeksha_2000 Business on the Net-Introduction to the E-Commerce, McMillan India Pub.NewDelhi.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Basic concepts of e-commerce and its features	K1
CO2	Network infrastructure of E-commerce o and components	K2 & K3
CO3	Gain essential knowledge on security aspect of e-commerce	K3
CO4	Gain application knowledge on e-commerce in business	K4
CO5	Apply Multimedia systems and conceptual knowledge in e-commerce.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	2	1
CO2	2	2	3	2	2	1
CO3	2	2	2	3	2	1
CO4	3	3	3	2	2	1
CO5	2	2	2	2	2	1
Total	11	12	12	11	10	5
Average	2.2	2.4	2.4	2.2	2	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		ENTERPRISE RESOURCE PLANNING		
Course Code		22PBCOE2C		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC - II	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide knowledge about the concepts of ERP
2. To understand the various Technologies in ERP
3. To learn the role of ERP in Business Management
4. To analyse the ERP implementation strategies
5. To enable to know the ERP Market place.

COURSE CONTENT

UNIT-I (15 Hours)

Introduction-Basic ERP concepts, Enterprise, An overview, Benefits & Risk, Evolution and Structure Conceptual Model of ERP, The Evolution of ERP, The structure of ERP.

UNIT-II (15 Hours)

ERP & Related Technologies: Business Process Re-engineering(BPR), Data Warehousing and Data Mining, OLAP, Product Life Cycle Management, Supply Chain management, CRM.

UNIT-III (15 Hours)

ERP Functional Module: Introduction, Finance, Manufacturing, Human Resource, Plant maintenance, Material Management, Integration of ERP, Supply Chain Customer Relationship Application.

UNIT-IV (15 Hours)

ERP Implementation: Implementation challenges, ERP implementation strategies, ERP Implementation Life cycle, Implementation Methodologies, ERP projects Teams, Vendors and Consultants, Dealing with employee resistance, Training and Education.

UNIT-V (15 Hours)

The ERP Market: ERP Market Place and Market Place Dynamics, Market Overview, The Changing ERP Market, SAP AG, Oracle, People soft, JD Edwards. Future Directives in ERP

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Alexis Leon, “ERP Demystified”, Tata McGraw-Hill Education Pvt. Ltd., 2014
2. S.Sadagopan, “ERP, A Managerial Prospective”,Tata McGraw-Hill EducationPvt.Ltd.,
3. Vinod Kumar Garg and Venkitakrishnan NK, “Enterprise Resource Planning Concepts & Practice”, PHI,2003.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Conceptual Model of ERP and The Evolution of ERP	K1
CO2	ERP related Technologies and various Data sources	K3
CO3	ERP implementation in Different area of Management	K3
CO4	ERP implementation strategies in Life cycle	K4
CO5	ERP Market place and Applications of various software solutions.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	1
CO2	3	2	3	2	2	2
CO3	2	3	3	2	2	1
CO4	2	2	1	2	2	1
CO5	3	3	3	3	2	3
Total	12	12	12	11	10	8
Average	2.4	2.4	2.4	2.2	2	1.6

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

SECOND SEMESTER				
Course Title		MODERN BANKING		
Course Code		22PBCOD1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
EDS-I	EDC	3	2	25 + 75=100

COURSE OBJECTIVES:

1. To Understand the concept of Banking and its classification
2. To enable the students get information about banking services
3. To acquire the knowledge of Central banking concept of the country
4. To gain legal information about Negotiable Instruments ACT
5. To get the knowledge of loans and advances of banking industry

COURSE CONTENT

UNIT-I (6 Hours)

Meaning and Definition of banking – classification of banks – Modern functions of Commercial bank

UNIT-II (6 Hours)

ATM – ECS - e-banking - credit card – debit card –difference between credit card and debit card – Internet Banking - Different types of Accounts and Deposits.

UNIT-III (6 Hours)

Reserve Bank of India – Functions of RBI – Credit control – Types of credit control – Qualitative credit control and Quantitative credit control.

UNIT-IV (6 Hours)

Negotiable Instruments - Meaning and Definition of Cheques – essential characteristics of Cheques – Drafting of Cheque – crossing – material alteration – Endorsement – Closing of Accounts

UNIT-V (6 Hours)

Loans and Advances – Principles of sound lending – forms of Loans and Advances – classifications of loans and advances –Precautions to be taken by a banker in lending Loans and Advances– Types of securities.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Banking Law and Practice by K.P.M. Sundaram& Varshney
2. Banking Law Theory and Practice - Dr. K. Nirmala Prasad and J. Chandra Das

REFERENCE TEXTBOOKS:

1. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
2. “Banking Theory, Law and Practice” by E. Gordon and K. Natarajan, Himalaya Publishing House, Mumbai.

WEB RESOURCES

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
2. <https://www.india.gov.in/topics/finance-taxes/banking>
3. <https://www.centralbankofindia.co.in/en>

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	This course aims to cover the various concepts of Banking Industry.	K1& K2
CO2	Identify the various Modern banking services providing by various banks.	K2&K3
CO3	Demonstrate the credit control measures and get the knowledge of RBI.	K4
CO4	Enlighten the students to add the sources of Negotiable instruments.	K3
CO5	Explore the knowledge of Loans and advances and legal procedures of lending services of banks.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	2	1
CO2	2	2	3	2	2	1
CO3	3	3	3	2	2	1
CO4	2	2	2	2	2	1
CO5	3	2	3	2	2	1
Total	12	12	13	10	10	5
Average	2.4	2.4	2.6	2	5	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

SEMESTER-III

M.Com Degree Programme

THIRD SEMESTER				
Course Title		INCOME TAX LAW AND PRACTICE		
Course Code		22PCCOC1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-IX	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide an understanding of the provisions and practice with regard to income tax laws
2. To understand the provisions relating to the income from other sources, Clubbing and Aggregation of Income.
3. To gain knowledge on the Law relating to permissible deductions and computation of tax liability of an individual under the Income Tax Act.
4. To compute total income and tax liability of firms and to understand the difference between tax evasion, tax avoidance and tax planning.
5. To comprehend provisions relating to Tax Deducted at Source, Advance Tax and Refund of taxes as well as different types of assessment and the procedure for filing IT return.

COURSE CONTENT

UNIT-I

(15 Hours)

History of Income tax in India – objectives of taxation – canons of taxation – characteristics of good tax system – definition of tax –classification of taxes – direct and indirect tax - Income Tax Act – Current– Agricultural income – Assessee – Assessment Year – Income – Person – Previous Year – Exempted incomes

UNIT-II

(15 Hours)

Capital Gains – Definition – Kind of Capital assets – Exempted Capital Gains – Computation of Capital Gains

UNIT-III

(15 Hours)

Income from Other Sources – Income chargeable to tax – Deductions – Bond washing transactions – Computation of income from other sources. Aggregations of Income - Set off and Carry forward of Losses

UNIT-IV

(15 Hours)

Deductions from Gross Total Income - Assessment of Individuals – Computation of total income and tax liability – Assessment of firms

UNIT-V

(15 Hours)

Administration of the income tax Act – income tax authorities – CBDT – powers – Assessing officer - Procedure for assessment – Types of assessment – Advance Payment of Tax – Deduction of tax at source – Filing of return – Types of filing – PAN

Note: Theory = 20% and Problems = 80%

RECOMMENDED TEXTBOOKS:

1. Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.
2. Dr. H.C. Mehrotra & Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60st edition 2019.
3. T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17th edition 2018.
4. A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7th edition 2019.

REFERENCE TEXTBOOKS:

1. Dr. Vinod K. Singhania & Dr. Kapil Singhania, Direct Tax Law and Practice, Taxmann Publications Pvt.Ltd. New Delhi (Professional Edition) 2019.
2. V.P Gaur, D.B Narang, Poja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publication, Kolkata 2019.

WEB RESOURCES

1. www.incometaxindianefilling.gov.in
2. www.indiataxes.com
3. www.investopedia.com
4. www.taxguru.in

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Provide working knowledge and educate the students with the concepts of Income Tax in India	K1. K2
CO2	Compute income under the head income from capital gains, other sources.	K3,K4
CO3	Apply provisions relating to Clubbing of Income and Set Off and Carry Forward of Losses in computing total income.	K3,K4
CO4	Assess taxable income and tax liability of an individual considering all the eligible deductions from the Gross Total Income.	K3
CO5	Discuss and explain the provisions relating to TDS, Advance tax, Refund of tax. Demonstrate the understanding of the assessment procedures and the ability to file return of Income.	K1,K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	3	3
CO2	2	3	2	2	2	3
CO3	3	2	2	2	2	2
CO4	3	3	2	2	3	2
CO5	2	3	2	2	2	1
Total	12	14	10	10	12	11
Average	2.4	2.8	2	2	2.4	2.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
		48		75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		APPLIED COSTING		
Course Code		22PCCOC2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-X	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To familiarize the students with the various cost concepts, and elements of cost and to apply different methods and techniques of cost control
2. To have better understanding and insight into the overhead costing, apportionment and absorption of overheads.
3. To acquaint the students in the application of Marginal costing for Business decision making.
4. To provide advanced knowledge on costs and their impact on value creation in the manufacturing and non-manufacturing companies.
5. Learn about Reconciliation of cost and financial accounts and have a better knowledge on the calculation of notional profit in contract costing

COURSE CONTENT

UNIT-I

(15 Hours)

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Essentials of good costing system - Elements of cost – Methods of Costing -Cost Control and Cost Reduction - Techniques – Distinction between Cost Control and Cost Reductions

UNIT-II

(15 Hours)

Overhead – meaning and classification of overheads – Departmentalization of Overheads - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads- Machine Hour Rate.

UNIT-III

(15 Hours)

Process costs – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

UNIT-IV

(15 Hours)

Budgeting and budgetary control – meaning – advantages – types of budget – production – sales – cash budget– flexible budget – zero base budgeting.

UNIT-V

(15 Hours)

Operating costing – transport costing - Contract Costing – Escalation clause

Note: Question paper shall consist of 20% Theory and 80% Problems

RECOMMENDED TEXTBOOKS

1. Jain and Narang, Cost accounting, Kalyani Publishers, 23rd Edition 2012.
2. S.P. Iyengar, Cost accounting, Sultan Chand & Sons, 2005.
3. Dr. S.N Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2014.

REFERENCE TEXTBOOKS

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Reddy T S and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai

WEB RESOURCES

1. <https://doe.gov.in/office>
2. <http://www.cac.gov.in/>
3. www.accountingtools.com

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Define and classify cost, methods and techniques. Differentiate cost control and cost reduction tools and techniques.	K1, K2
CO2	Apply the steps under cost accounting system to reduce the cost of the product.	K3
CO3	Understand the concept of overhead costing, apportionment and absorption of overheads, cost control accounting and Reconciliation of cost and financial accounts.	K3, K4
CO4	Forecast futures sales and working capital requirements.	K3, K4
CO5	Understanding and apply the accounting techniques in contract and operating costing	K2, K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	1
CO2	3	3	3	3	2	2
CO3	3	3	2	2	2	2
CO4	2	3	3	2	2	3
CO5	2	2	2	2	2	2
Total	12	13	12	11	10	10
Average	2.4	2.6	2.4	2.2	2	2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		INTERNATIONAL BUSINESS		
Course Code		22PCCOC3		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-XI	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To teach the basics of international business
2. To acquaint students on the international trading environment
3. To gain an understanding on the multinational enterprises
4. To learn the various aspects of international financial management
5. To enable the students to gain an understanding on the recent developments in international business

COURSE CONTENT

UNIT-I

(15 Hours)

International business – meaning – features – factors - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT-II

(15 Hours)

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – International Economic Organizations.

UNIT-III

(15 Hours)

Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – Balance of Payments

UNIT-IV

(15 Hours)

International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.

UNIT-V

(15 Hours)

Recent developments in International Business – E-business Strategy – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution.

Note: Theory = 100%

RECOMMENDED TEXTBOOKS

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

REFERENCE TEXTBOOKS

1. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
2. Thomas L. Friedman, The Lexus and the Olive Tree: Understanding Globalization by Anchor Books, May 2000. ISBN: 0,385,40034
3. Warren J. Keegan and Mark C. Green, Global Marketing, Third Edition, Prentice Hall, N.J. 2003. (ISBN 0,13,066998,9)
4. Philip. R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata McGraw Hill, 13 th edition, 2008

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	To understand the principles and concepts in international business	K1
CO2	Earmark various forums and International organisations.	K1 K2
CO3	Provide the knowledge of international financial management in the international perspective to develop marketing strategies for the dynamic international markets.	K2
CO4	Outline the documentation formalities and procedure related to import and export.	K1 K2
CO5	Students able to frame a design and framework for international business and evaluate the international marketing strategies.	K2 K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	2	1
CO2	3	2	2	2	2	1
CO3	3	3	2	2	1	1
CO4	2	2	3	3	2	1
CO5	2	2	2	2	2	1
Total	12	12	11	11	9	5
Average	2.4	2.4	2.2	2.2	1.8	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		BUSINESS RESEARCH METHODS		
Course Code		22PCCOC4		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-XII	Core	4	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
4. To help adopt appropriate statistical tools for drawing Inference
5. To teach students as how to write a Research Report

COURSE CONTENT

UNIT-I

(15 Hours)

Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

UNIT-II

(15 Hours)

Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

UNIT-III

(15 Hours)

Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

UNIT-IV

(15 Hours)

Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test.(Theory only)

UNIT-V

(15 Hours)

Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Note: Theory = 100%

REFERENCE TEXTBOOKS

1. C.R. Kothari and Gaurav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, 2018.
2. O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, Himalaya Publishing House, 2018.
3. Saravanel P (2003), Research Methodology. Margham Publishers, Chennai. 2003
4. N. Thanulingam, Research Methodology, Himalaya Publishing House, 2012.

RECOMMENDED TEXTBOOKS

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
4. Pankaj Madan, Vageesh Paliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
5. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
6. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
7. R.Cauvery, U.K.Sudha Nayak M.Girija, R. Meenakshi, Research Methodology, S. Chand & Company Ltd. 2003.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand the meaning and purpose of research, types of research and problems encountered by researchers	K1
CO2	Identify the research problem, planning the research design and framing hypothesis for the Research.	K2 K3
CO3	Prepare the questionnaire and collect primary and secondary data and describe the inductive nature of qualitative and scaling technique.	K2 K3
CO4	Students able to apply appropriate modern statistical tools and drawing inference.	K3 K4
CO5	Describe the Report writing and involve in research activity useful to the society.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	2
CO2	3	3	3	3	2	1
CO3	3	3	3	2	2	2
CO4	2	3	2	3	2	2
CO5	2	2	2	2	2	1
Total	12	13	12	12	10	8
Average	2.4	2.6	2.4	2.4	2	1.6

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		LOGISTICS AND SUPPLY CHAIN MANAGEMENT		
Course Code		22PCCOE3A		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-III	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
4. To help adopt appropriate statistical tools for drawing Inference
5. To teach students as how to write a Research Report

COURSE CONTENT

UNIT-I

(15 Hours)

Logistics Management: Origin– Definition– Types of Logistics– Logistics Management– Warehouse Management– Automation and Outsourcing– Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory

UNIT-II

(15 Hours)

Types of Inventory Control– Demand Forecasting– Warehousing and Stores Management– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP)

UNIT-III

(15 Hours)

Supply Chain Management – Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications

UNIT-IV

(15 Hours)

Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain

UNIT-V

(15 Hours)

Aligning the Supply Chain with Business Strategy – SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. G. Raghuram & N Rangaraj : Logistics and Supply Chain Management – Cases and Concepts – Macmillan
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press
3. D.K.Agrawal: Textbooks of LogisticsandSupplyChainManagement,MacMillan2003–1stEdition

REFERENCE BOOKS:

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan,2003.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, 2nd Editions, FT Prentice hall,2002
3. Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt., Ltd.,

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Define various concepts in Logistics management; it gives the wider idea about the logistics.	K1
CO2	Discuss the inventory control, demand forecasting, distribution management, and logistics in 21 st century.	K3
CO3	Analyse supply chain management and its global applications	K4&K5
CO4	Explain the role of manager, drivers, and key enablers in supply chain management.	K2
CO5	Develop and apply analytical techniques to design and operate integrated supply chains. Analyse and improve supply chain processers.	K5
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	1
CO2	2	3	2	2	2	1
CO3	3	3	3	2	2	1
CO4	3	3	2	2	2	2
CO5	3	2	2	2	2	1
Total	14	14	11	10	10	6
Average	2.8	2.8	2.2	2	2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		BUSINESS TAXATION - I		
Course Code		22PCCOE3B		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-III	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. Objective of this course is to provide adequate knowledge of various concepts and their applications relating to direct tax laws with a view to integrating the relevance of these laws with financial planning and management decisions.

COURSE CONTENT

UNIT-I

(15 Hours)

Income Tax Act 1961 - Historical background - Definition – Concepts, Special Problems covering on the assessment of individuals, Firms, AOP, Companies. – Tax planning with special reference to employee’s remuneration, Scope of Tax Planning / Tax avoidance / Tax evasion - Tax planning in respect of Amalgamation or de-merger of Companies or business restructure

UNIT-II

(15 Hours)

Tax planning - Setting up of a new business, locational aspects, nature of business, planning of tax holiday benefits, limitations on the tax planning exercises, flexible planning premises, planning in the context of court ruling and legislatives amendments

UNIT-III

(15 Hours)

Tax planning - Specific managerial decisions such as to make or buy, own lease or hire etc. Tax planning with Books for Reference to financial management decisions such as capital structure of a company and tax incidence, tax as a variable in computing cost of capital, tax considerations in dividend policy and bonus share issue

UNIT-IV

(15 Hours)

Tax planning – Non-resident company Assessee. Double taxation avoidance agreements, General principles, Provisions and tax implications

UNIT-V

(15 Hours)

Tax planning and important provisions of wealth tax and court rulings and legislatives, Amendments pertaining to wealth tax. Return of Income and assessment, Advance payment of tax, Tax deduction at Source

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Vinodh. K. Singhania, Direct taxes Law and Practice, Taxman's Publication, Revised Edition (as per latest AY)
2. S Datey, Indirect Taxes, Law &Practice, Taxman's Publication, Revised Edition (as per latest AY)

REFERENCES TEXTBOOKS

1. Ravi Gupta and Ahuja, Systematic Approach to Income Tax, Barath Law House(p)Ltd, Revised Edition (as per latest AY)
2. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, Revised Edition (as per latest AY)
3. H.C. Mehrotra & S.P. Goyal, Corporate Tax Planning, Journal: Chartered Secretary, Chartered Accountant.

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand tax planning, tax avoidance, tax evasion and assessment procedure for various persons.	K2
CO2	Draft tax planning for setting up of new business	K3
CO3	Communicate the various procedure of tax planning regards to specific management decisions.	K1 K2
CO4	Construct the tax planning for non-resident company assessee	K3
CO5	Explain the various provision and amendments pertaining to wealth tax.	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	2
CO2	2	2	2	2	2	2
CO3	2	2	2	2	2	1
CO4	2	1	1	1	2	1
CO5	2	2	2	2	2	1
Total	10	9	9	9	10	7
Average	2	1.8	1.8	1.8	2	1.4

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

THIRD SEMESTER				
Course Title		GROUP DYNAMICS AND TEAM BUILDING		
Course Code		22PCCOE3C		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-III	Elective	3	5	25 + 75=100

COURSE OBJECTIVES:

1. To understand group dynamics on structure and process.
2. To describe working of groups and teams with emphasis on leadership and power.
3. To comprehend the various aspects and techniques of enhanced decision making by groups.
4. To gain knowledge on the various dimensions of human behaviour while working as a group and the effect of group behaviour in the organization.
5. To understand the various types of group communication.

COURSE CONTENT

UNIT-I

(15 Hours)

Nature of groups – Meaning of a group and group dynamics – Formation – Types of groups, Stages of Group Development, describing a Group , Group Structure - Roles, Norms, Status, Size and Cohesiveness – Group Process

UNIT-II

(15 Hours)

Team Building –Meaning and types, difference between groups & teams, creating effective groups and teams – Team Leadership, Roles. Power – meaning, bases, difference between leadership and power

UNIT-III

(15 Hours)

Influence – Majority, Minority, Sources of Influence. Decision making – meaning, Situations, Positive and Negative aspects, Techniques for improving Decision Making. Decision making by Committee

UNIT-IV

(15 Hours)

Group Behaviour (Resources, Structure & Processes) & Inter group Behaviour (Meaning & Categories) –Intergroup openness & closure. Conflict –Interpersonal & Inter group

UNIT-V

(15 Hours)

Group Communication –Types- Process – Channels – Direction – Network

Note: Theory = 100%

RECOMMENDED TEXT BOOKS:

1. Donelson R.Forsyth, Group Dynamics, Thomson Wadsworth,2006
2. Fred Luthans ,Organizational Behavior Based Approach, Tata McGraw Hill

REFERENCE BOOKS:

- 1 Organizational Behavior Stephen Robbins and Timothy A Judge to 12th edition (2007) Prentice Hall Incorporation.
- 2 Siegel J,Dubrovsy,VKiesler S &Megire T-Tata McGraw Hill-Group Dynamics
- 3 Organisational behavior, John R.Schermertion, James G.Hunt, 10th edition, Wiley India Pvt Ltd.
- 4 Rao T.V-Group Dynamics,Group formation, group cohesiveness and properties of group.
- 5 V. Sasi Kumar & PV Dhamija, Tata Mc Graw Tata McGraw Hill- Group Dynamics.
- 6 S.S.Khankha, Organization Behaviour, S.Chand and Co.,2008.

JOURNALS:

1. Journal of Organisational Behavior
2. Journal of Organisational Behavior Management

E- LEARNING RESOURCES:

1. <http://www.psychologydiscussion.net/social-psychology-2/group-behavior/group-meaning-nature-and-characteristics-psychology/1334>
2. <https://www.abahe.uk/business-administration/Leadership-and-Team-Building.pdf>
3. <https://study.com/academy/lesson/decision-making-skills-techniques.html>
4. <https://www.slideshare.net/DishantJames/group-and-intergroup-processes>
5. <https://www.slideshare.net/StuartGrenvillePrice/group-communication-powerpoint>

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Identify the types of groups and how groups operate in organizations.	K3
CO2	Explain the roles and power of team leadership along with creating effective groups and teams.	K2
CO3	Apply the knowledge of quick decision making and analytical skills required to handle critical situations.	K3
CO4	Analyse and manage conflicting situations in the work place.	K2 K3
CO5	Gain the knowledge of group communication and network	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	1
CO2	3	3	3	2	2	1
CO3	3	3	2	2	3	2
CO4	2	2	2	2	2	1
CO5	3	3	2	2	2	1
Total	13	13	11	10	11	6
Average	2.6	2.6	2.2	2	2.2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

THIRD SEMESTER				
Course Title		ADVERTISING AND SALESMANSHIP		
Course Code		22PCCOD2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
EDS-II	EDC	3	3	25 + 75=100

COURSE OBJECTIVES:

1. To gain knowledge about advertisement
2. To understand the need of salesmen and his duties
3. To provide the knowledge about the agencies involved in advertisement.
4. To understand the techniques and media involved in advertisement.
5. To prove Modern and social media role in advertisement

COURSE CONTENT

UNIT-I

(9 Hours)

An Introduction – Advertising – Its Importance and Nature – Advertising and Publicity – Advertising Management Process – Advertising Objects – DAGMAR Approach – Determination of Target Audience and Positioning – Advertising Budgets – Factors influencing Budget Decision and Methods

UNIT-II

(9 Hours)

Creativity and Advertising – Creative Process – Creative Appeals and Execution Styles – Developing Advertising copy for print ad – Head line, Body Copy, Logo, Illustration and Layout. Media Decision – Types of Media – Advertising through internet and interactive media – Developing Media plan – Media Selection and scheduling

UNIT-III

(9 Hours)

Advertising Agencies – Selection, Compensation and Appraisal of Advertising Agency – Managing Advertising Agency relations – Reasons for evaluating advertising effectiveness – Advertising testing process – Before and after advertising tests and techniques

UNIT-IV

(9 Hours)

Nature and importance of Selling – Types of Selling – Personal Selling – Salesmanship and Sales Management – Process of effective selling – Sales Management Process – Managing Ethics in Selling Environment – Setting Personal Selling Objective – Market Analyses and Sales Forecasting – Sales Budget – Sales Territory – Sales Quota – Role of IT in sales planning

UNIT-V

(9 Hours)

Recruitment and Selection of salesmen – Training and Development – Objectives – Techniques and Evaluation – Sales persons compensation and techniques – Straight Salary – Straight Commission – Sales contests – Rewards and Expense accounts – Motivating and Supervising Sales personnel – Evaluation and Control of the Sales Effort – Evaluation of Sales Personnel performance

Note: Theory = 100%

RECOMMENDED TEXT BOOKS:

1. Sharma, Kavita, Advertising, Planning and Decision Making, Taxman
2. L. Natarajan, Advertising and Salesmanship, Margham Publications, Chennai

REFERENCE BOOKS:

1. Aaker, David A, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India
2. Still, Richard R, Sales Management; Decisions, Strategies and Cases, Pearson Education India
3. Hair, Sales Management, Cengage Learning

COURSE OUTCOME

At the end of the course, students will be able to

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Communicate their ideas and messages about the product or service to the potential Consumers	K2
CO2	Create creative advertisements for various products and choose the correct media for advertising	K4
CO3	Appraise the Advertising Agencies and their services Evaluate the role of a Salesman, understand selling process and apply various selling theories	K5
CO4	Follow the ethics in selling their products or services , Recruit the right people for Marketing and Advertising jobs	K3
CO5	Develop the qualities required for a Marketing Manager , Start their own Advertising Agency with the acquired knowledge	K2 K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	1
CO2	3	3	3	3	2	2
CO3	3	2	2	2	2	1
CO4	3	2	3	2	2	1
CO5	3	3	2	3	2	1
Total	15	13	13	13	10	6
Average	3	2.6	2.6	2.6	2	1.3

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

SEMESTER-IV

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		BUSINESS ETHICS AND VALUES		
Course Code		22PDCOC1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-XIII	Core	4	6	25 + 75=100

COURSE OBJECTIVES:

1. This course enables the learners to understand the concept of ethics and ethical practices,
2. To Learn about Corporate Social responsibilities and governance.
3. To make the students aware about the corruption, victimization and harassment.
4. To create work ethics, work culture and making the citizen to maintain social and ethical values in Working place and in doing their business.

COURSE CONTENT

UNIT-I

(18 Hours)

Concept of Ethics – Meaning and Definition – Business Ethics – Scope – Objectives – Importance - Factors influencing business ethics – Sources – Ethics and Morals – Values: Features – Value formulation – Types – Values of business – Role of values in business. Justice: Principles – Kinds. Fairness – Morality – Moral Norms – Moral Values – Code of Conduct: Ethical code – Reasons for adopting code of conduct – Conditions – Benefits – Influencing Factors – Code of Ethics

UNIT-II

(18 Hours)

Ethical Issues – Bribery and Corruption: Factors stimulate the growth of corruption – Causes – Effects – Suggestion to deal with corruption – Fields of corruption, Revealing Trade Secrets of a firm – Coercion – Deception – Unfair Discrimination – Harassment – Victimization. Chief Executive officer – Qualities and features of CEOs – Role of CEO in shaping business culture - Ethical attitudes of Indian CEOs

UNIT-III

(18 Hours)

Corporate Social Responsibility – Meaning – Objectives – Social responsibility of business towards different stakeholders – Arguments for and against social responsibility – Managing socially responsible business. Environment protection and ethics

UNIT-IV

(18 Hours)

Discipline and whistle blowing – causes of indiscipline – internal and external ethics in business – Ethics in advertisement – Regulatory control to maintain ethics in advertisement - Principles for Professional Ethics

UNIT-V

(18 Hours)

Social Audit – Objectives – Need – Obstacles in social audit – benefits – Method of social audit – Social audit in India – Indian Ethos and business culture - Difference between India and the west

Note: Theory = 100%

RECOMMENDED TEXT BOOKS:

1. C.S.V. Murthy, Business Ethics Text and Cases, Himalaya Publishing House, 2014.
2. U.C. Mathur, Corporate Governance and Business Ethics Text and Cases, Macmillan Publishers India Ltd., 2012.

REFERENCETEXT BOOKS:

1. Satish Modh, Ethical Management Text and Cases in Business Ethics and Corporate Governance, Macmillan India Ltd., 2010
2. Dr. A. K. Gavai, Business Ethics, Himalaya Publishing House, 2012.
3. Dr. V. Radha, Business Ethics and Values, Prasanna Publishers and Distributors, 2013

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Acquire a basic knowledge and clear understanding about business ethics and moral values.	K1 K2
CO2	Understand the effects of corruption, harassment, victimization and managing ethics in workplace	K2 K3
CO3	Identify the Corporate Social Responsibility, Arguments for and against social responsibility and Ethics and Ecology	K3
CO4	Acquire the Work Ethics, Work culture and corporate culture	K2 K3
CO5	Examine the Roles and responsibilities of Board of Directors, Internal Auditors and External Auditors.	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	1
CO2	2	2	2	2	3	2
CO3	3	2	2	2	2	1
CO4	2	2	2	2	2	1
CO5	3	3	2	2	2	1
Total	13	11	11	10	11	6
Average	2.6	2.2	2.2	2	2.2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		FINANCIAL MARKETS AND INSTITUTIONS		
Course Code		22PDCOC2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-XIV	Core	4	6	25 + 75=100

OBJECTIVES:

1. To impart knowledge about the money market and its constituents.
2. To provide knowledge about the various financial institution
3. To understand the working of capital market and New issues market.
4. To have better understanding about credit rating and agencies involved in the rating process.
5. To understand the various aspects of Indian Financial Markets and its services, adopted in Corporate Decision Making.

COURSE CONTENT

UNIT-I

(18 Hours)

Financial markets - meaning - definition - role - functions - constituents - financial instruments - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - Call money market: meaning - features - benefits - Indian call money market

UNIT-II

(18 Hours)

Commercial paper market: meaning –features - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 and 1970 - Bill market Scheme, 1970 - Certificate of Deposit (CD) market: meaning - features - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - Gilt-edged securities market: meaning - features - importance of gilt-edged market and Govt. bonds

UNIT-III

(18 Hours)

Capital Market: Meaning –characteristics – Stock exchange – features and functions – Listing – National Stock Exchange – New Issues Market (NIM) – meaning – Advantages - NIM and secondary market – methods of marketing securities – intermediaries in NIM – Book building – insider trading and investor protection.

UNIT-IV

(18 Hours)

Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits –CRISIL – range of services – CIBIL – credit information – credit assessment – mechanism – credit information report – DFHIL – ICRA – OTCEI – NSDL

UNIT-V

(18 Hours)

Financial Institutions–meaning – special characteristics – cooperative banking institutions –National Housing Bank – functions and working – EXIM bank of India – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs

Note: Theory = 100%

RECOMMENDED TEXT BOOK

1. Gordon & Natrajan, Financial Markets and Services, Himalaya Publishing House, 2015
2. Gurusamy S, Financial Markets and Institutions, Thomson Publications , 2016
3. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi, 2015

REFERENCE TEXT BOOKS

1. MEIR KOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi
2. BHOLE L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
3. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), 'Tata McGraw Hill Publishing Company, New Delhi
5. ROSE, PETER S., AND FRASER, DONALD R, (2000), 'Financial Institutions: Understanding and Managing Financial Services'', Tex Business Publications, New York
6. KINSELLA, RAY, (2009), 'New Issues in Financial Services, Powell's Books, London
7. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi
8. Meir Kohn, Financial Institutions and Markets, Oxford Publications , 2013
9. Saunders, Anthony, Cornett, Financial Institutions Management, Marcia Millon , Tata McGraw Hill, 2015.

COURSE CONTENT

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understanding about money market and its constituents, developed money market and lack of Indian Money Market.	K2
CO2	Clear understanding and equipped knowledge in commercial paper market and gilt edged market.	K2 K3
CO3	Explain about the trading mechanism in capital market and new issues market.	K3
CO4	Identify the various services and functions of Financial Markets	K3
CO5	Compare the Financial Services provided by Banking and Financial Corporations	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	2	2	1
CO2	2	2	2	2	2	1
CO3	3	3	3	3	3	2
CO4	3	3	3	2	2	2
CO5	2	2	2	2	2	1
Total	13	12	12	11	11	7
Average	2.6	2.4	2.4	2.2	2.2	1.4

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		PROJECT		
Course Code		22PDCOP1		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC-XV	Core	4	4	40 + 60=100

Internal Valuation - 40 marks

Dissertation (Internal & External) - 40 } marks

Viva –Voce (Internal & External) - 20 } marks - 60 marks

TOTAL - 100 MARKS

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		
Course Code		22PDCE4A		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-IV	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. To understand the financial environment within which the firm operates
2. To understand the methods of valuation of shares and bonds.
3. To gain knowledge on economic, industry and company analysis for forecasting stock performances.
4. To comprehend marketing efficiency and understand the concept of behavioral finance
5. To select, construct and evaluate a portfolio

COURSE CONTENT

UNIT-I

(18 Hours)

Investment-definition, Nature and scope of investment management – investment objectives – Features of an Investment programme – Types of investment alternatives

UNIT-II

(18 Hours)

Risk and return-Concept of Risk and return – Types of risk – Systematic, Unsystematic and other risks - Measurement of risk and return

UNIT-III

(18 Hours)

Approaches to security analysis – Fundamental analysis – Economic, Industry and Company analysis – Technical analysis – Chart methods

UNIT-IV

(18 Hours)

Efficient market theory – Random Walk Theory –Options and futures-put, call, valuation, characteristics and difference

UNIT-V

(18 Hours)

Portfolio Management – Process – Principles of portfolio management – Markowitz theory – Sharpe's Optimization – Dow Theory-CAPM – SML – CML

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Dr.Raganatham m & Madhumathi R. Investment analysis &Portfolio management. Person Education, New Delhi, 2007
2. Dr.Bhalla V.K.Investment Management, S.Chand and Company, New Delhi, 2008

REFERENCE TEXTBOOKS:

1. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi, 2007
2. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi,2009
3. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi,2008

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	To impart knowledge about the various types of investment	K2
CO2	To provide exposure about Risk and return and Portfolio	K2
CO3	Identifies the types of risks and return analysis	K1
CO4	Analyse the fundamental and technical aspects of financial markets.	K3
CO5	Evolve and revise portfolio management	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	3	1
CO2	2	2	2	2	2	1
CO3	2	2	3	2	1	1
CO4	3	2	3	2	2	1
CO5	2	1	1	2	1	1
Total	11	10	11	10	9	5
Average	2.2	2	2.2	2	1.8	1

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		MANAGEMENT INFORMATION SYSTEM		
Course Code		22PDCOE4B		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-IV	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. To understand the concepts and Types of Information systems.
2. To gain knowledge on MIS Planning, Development and Control.
3. To acquire knowledge on BPR, MIS- support models and knowledge management.
4. To understand the role of Information Technology in corporate decision making.
5. To impart knowledge on strategic MIS and Ethical issues

COURSE CONTENT

UNIT-I

(18 Hours)

Understanding MIS – Introduction to Management Information Systems - History of MIS - Impact of MIS - Role and Importance - MIS Categories - Managers and Activities in IS - Types of Computers Used by Organizations in Setting up MIS - Hardware support for MIS-Kinds of Information Systems- Introduction - Types of Management Systems Concepts

UNIT-II

(18 Hours)

MIS Planning and Development- Introduction- Planning- development- Planning and Control- Introduction- Differences between Planning and Control Information- Systems Analyses- Systems Design-Enterprise Resource Planning

UNIT-III

(18 Hours)

MIS AND BPR- Introduction- Business Process- Re-Engineering- Improve a Process in BPR- Object Oriented methodology- BPR- Current Focus- MIS Organizational Structure-Introduction- MIS at Management Levels- Strategic Level Planning- Operational Level Planning-Economic and Behaviour Theories- E-enterprise Systems- Introduction- Managing the E-enterprise- Organization of Business in an E- enterprise- E-business- E-commerce- E-communication- E-Collaboration

UNIT-IV

(18 Hours)

Network Terminologies- Definitions and Application- the Internet and the Extranet- Data Base Management System- Introduction - Types of Database Users - DBMS- Designing of DBMS- Trends of MIS- Introduction- Decision Support Systems (DSS) - Artificial Intelligence

UNIT-V

(18 Hours)

Security and Ethical Issues- Introduction- Control Issues in Management Information Systems - Security Hazards- Ethical Issues- Technical Solutions for Privacy Protection- Strategic Management of Information System

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Prasad.L.M & UshaPrasad , Management Information System, Sultan Chand & Sons 2nd Edition
2. Rizwan Ahmed.P ,Management Information System, Margham Publications.

REFERENCE BOOKS:

1. Nagpal.D.P , Text Book On Management Information System, Sultan Chand & Sons 1st Edition
2. Gupta.A.K. , Management Information System, Sultan Chand & Sons
3. Murthy.C.S.V. ,Management Information System, Himalaya Publishing House Pvt. Ltd. 2nd Edition

JOURNALS:

1. International Journal Of Information Management , Elsevier ISSN 0268-4012.
2. Indian Journal Of Information Sources & Services, The Research Publication ISSN 2231-6094.

E-LEARNING RESOURCES

1. <https://www.guru99.com/mis-types-information-system.html>
2. <https://tallyfy.com/business-process-reengineering/>
3. <https://www.guru99.com/mis-ethical-social-issue.html>

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Outline the concepts & Types of Management Information System	K2
CO2	Gain knowledge on MIS Planning, Development & Control	K2
CO3	Identify different support models & acquire knowledge on BPR	K2 & K3
CO4	Analyse the role of Information Technology in corporate decision making	K2 & K3
CO5	Gain ethical awareness 7 moral reasoning of MIS Problems & issues.	K2 & K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	2	2	1
CO2	3	3	2	2	2	1
CO3	3	3	2	3	2	2
CO4	2	3	2	3	3	1
CO5	2	3	2	2	2	1
Total	12	15	11	12	11	6
Average	2.4	3	2.2	2.4	2.2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course code		TOTAL QUALITY MANAGEMENT		
Name of the course		22PDCE4C		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-IV	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. To understand the concepts and principles of TQM
2. To comprehend the importance of quality planning and leadership.
3. To apply various elements of TQM process.
4. To gain knowledge on the different TQM tools.
5. To apply the concepts of quality management system.

COURSE CONTENT

UNIT-I

(18 Hours)

Introduction – Need for quality – Historical Development – Definitions of quality – Dimensions of product and service quality – Total quality Management – Meaning, Definition and Basic concepts of TQM – TQM Framework — Barriers to TQM

UNIT-II

(18 Hours)

Leadership – Strategic quality planning, Quality Councils – Employee involvement- Motivation, Empowerment, Teamwork, Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement –PDCA cycle, 5S

UNIT-III

(18 Hours)

The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT – Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types

UNIT-IV

(18 Hours)

Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures

UNIT-V

(18 Hours)

Need for ISO 9000 – ISO 9001-2008 Quality System – Elements, Documentation, Quality Auditing – QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – TQM Implementation in manufacturing and service sectors

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Dale H.Besterfiled, etat.(2006) “Total quality Management”, Pearson Education Asia,
2. Total Quality Management by P. Saravanavel & S. Balakumar, Margham Publications Chennai

REFERENCE TEXTBOOKS:

1. Suganthi.L and Anand Samuel,(2006) “Total Quality Management”, Prentice Hall (India) Pvt.Ltd.,
2. Janakiraman.B and Gopal .R.K., “Total Quality Management – Text and Cases”, Prentice Hall (India) Pvt. Ltd.,2006.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Apply the concepts, principles and philosophies of TQM	K3
CO2	Identify and apply strategic planning and leadership techniques in developing quality culture.	K2
CO3	Understanding the six sigma concepts and methodology	K2
CO4	Analyse and utilize the various concepts and TQM tools towards effective business management	K2 & K5
CO5	Compare and Analyse the importance and requirements of organization evaluation standards (ISO 9000,ISO 14000 and ISO 14001)	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	2	3
CO2	2	3	3	1	2	1
CO3	3	2	3	3	3	1
CO4	3	2	3	2	2	3
CO5	2	3	3	2	2	1
Total	13	12	14	11	11	9
Average	2.6	2.4	2.8	2.2	2.2	1.8

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER

Course Title		CUSTOMER RELATIONSHIP MANAGEMENT		
Course Code		22PDCOE5A		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-V	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the process and principles of CRM
3. To understand the need and importance of customer segmentation
4. To teach the conceptual aspects of service quality
5. To gain the knowledge of recent technological developments in CRM.

COURSE CONTENT

UNIT-I

(18 Hours)

Customer relationship Marketing – Definition – Growth of relationship marketing – Traditional Vs. Relationship marketing – Cornerstones of CRM- customer satisfaction survey – customer loyalty survey – Advantages of CRM – Types of CRM programmes

UNIT-II

(18 Hours)

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications. Strategic CRM planning process – Implementation issues – CRM Tools- common causes of failure in implementation of CRM - Role of CRM Managers

UNIT-III

(18 Hours)

Customer segmentation in relationship marketing – intra-efficacy segmentation – inter efficacy segmentation – segmentation in the customer acquisition phase – retention phase – satisfaction potential phase -Customer Loyalty- Advantages – Framework for customer loyalty- Relationship ladders –Types of customer loyalty

UNIT-IV

(18 Hours)

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps

UNIT-V

(18 Hours)

Recent Trends in CRM Solutions –Data Base- Data Warehousing – Data mining for CRM – CRM software packages – e-CRM – CRM Call Centre – Customer care - The Technological Revolution

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Cathcart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Zikmund, (2011), Customer Relationship Management, Wiley

REFERENCE BOOKS:

1. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
2. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Get a knowledge into the basic concepts, conceptual foundations and importance of Customer Relationship Management.	K2
CO2	Apply the strategies of Customer retention and customer acquisition	K2 & K3
CO3	Identify the suitable customer segmentation and its applications.	K2 & K3
CO4	Understand the importance of Service Quality and contribution to CRM.	K2 & K3
CO5	Apply the Technological innovations to CRM development.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	2	2	1
CO2	3	2	3	2	2	1
CO3	2	3	3	2	2	2
CO4	3	2	3	2	3	1
CO5	3	2	2	2	2	1
Total	13	12	14	10	11	6
Average	2.6	2.4	2.8	2	2.2	1.2

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		BUSINESS TAXATION – II		
Course Code		22PDCOE5B		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-V	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. Cop up with various types of Direct and Indirect Taxation,
2. Demonstrate Tax planning, Tax management and interpretation of tax law
3. Undertake the valuation of import and export of goods
4. Identify the GST procedures and rates of GST
5. Do filing and payment of GST

COURSE CONTENT

UNIT-I (18 Hours)

Introduction to Indirect taxes – Differences between Direct and Indirect Tax, Tax and Duty – Cess: meaning and objects – Contribution of indirect tax to National Income – Need for Revamping tax system in India – Types of indirect taxes

UNIT-II (18 Hours)

Customs law – Basic concepts, Definition, Tax planning Vs Tax management – Customs Tariff Act 1975 – General rules for the interpretation of import tariff – Types of duty, Refund on anti-dumping duty

UNIT-III (18 Hours)

Valuation under customs – Introduction – transaction value, valuation of import and export goods- Import export procedure – Warehousing – Deemed exports, Duty draw back – Negative list of duty draw back – Export incentives

UNIT-IV (18 Hours)

Introduction to GST: Importance – Goods and Service covered – Exempted, registration –Supply under GST – Charge of GST – Procedure – Rates for category of Goods and Services – Computation of value of goods and services

UNIT-V (18 Hours)

Levy of GST – Filing of GST Returns – Types of returns – Payment of GST – Share in revenue between central and state governments – GST council – Power and duties – Settlement of grievances

Note: Theory = 100%

RECOMMENDED TEXTBOOKS:

1. Vinodh. K. Singhania, Direct taxes Law and Practice, Taxman's Publication, Revised Edition (as per latest AY)
2. S Datey, Indirect Taxes, Law & Practice, Taxman's Publication, Revised Edition (as per latest AY)

REFERENCES TEXTBOOKS:

1. Ravi Gupta and Ahuja, Systematic Approach to Income Tax, Barath Law House(p)Ltd, Revised Edition (as per latest AY)
2. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, Revised Edition (as per latest AY)
3. H.C. Mehrotra & S.P. Goyal, Corporate Tax Planning, Journal: Chartered Secretary, Chartered Accountant.

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Get knowledge into the concepts of Indirect taxes and Tax system in India.	K2
CO2	Analyse the Customs laws and implementation system and refund procedures.	K3&K4
CO3	Demonstrate the valuation of custom duty for the Imports and Exports	K2 & K3
CO4	Apply the GST Regulations and implement the different rates into various products.	K3&K4
CO5	Get the knowledge of Levying of GST and Filing of GST Returns	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	3	2
CO2	2	3	2	3	2	2
CO3	3	3	3	3	2	1
CO4	3	2	2	2	3	2
CO5	3	2	2	3	2	1
Total	14	12	12	13	12	8
Average	2.8	2.4	2.4	2.6	2.4	1.6

Level of Correlation between PSO's and CO's**Low : 1****Medium : 2****High : 3****No Correlation: 0****BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75

M.Com Degree Programme

FOURTH SEMESTER				
Course Title		FOREIGN EXCHANGE MANAGEMENT		
Course Code		22PDCOE5C		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC-V	Elective	3	6	25 + 75=100

COURSE OBJECTIVES:

1. To comprehend the exchange rate theories and principles of currency valuation.
2. To develop an understanding of exchange rate risks and the different types of exposure.
3. To comprehend the strategies to manage foreign exchange risk using the available financial instruments – Forwards, Futures, Swaps & Options.
4. To understand the export and import documentation formats.
5. To become aware of the various insurance schemes and the incentives available for exporters.

COURSE CONTENT

UNIT-I

(18 Hours)

The main theories of exchange rate behavior. Forecasting the exchange rate movements. Different exchange rates arrangements and government intervention. Foreign exchange arithmetic – direct and indirect quota- merchant rates- interbank market – bid and offered rates- spot and forward rates- international foreign exchange markets- Nostro Account- Vostro Account Transfers- cross rate – ready rates (spot) – ready forward rates – arbitrage in markets. FEMA

UNIT-II

(18 Hours)

Financial Fragility and Systemic Risk. The main causes of financial fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980. Exchange rate risk and political risk. Identification of the different types of Exchange rate risks, transaction exposure, translation exposure and economic exposure, together with an analysis of Political Risk

UNIT-III

(18 Hours)

Managing foreign exchange rate risk – strategies for managing the foreign exchange rate risk and instruments available – Currency Forwards, Currency options- Put option – Call Options – covering exchange risk with options. Currency futures – futures pricing and behavior, cost of carry and expectations approach. Uses of futures for hedging, Arbitrage and speculation will be illustrated with index futures. Swaps- Development of Swaps market – Characteristics and uses of swap products- Interest rate and currency swaps- Flavoured swaps. Legal and regulatory issues. Short-term Interest Rate Risk Management

UNIT-IV

(18 Hours)

Export documentation- frame work- standardized pre-shipment. Export documents- commercial and regulatory documents- export credit instrument and procedure- letter of credit and types. Documents required for export credit- Central excise and Customs clearance of export cargo – procedure and documents. Shipment of Export cargo by sea, by air and by post- procedure and documents required for shipment of cargo – export incentives – EPCG scheme – Duty draw back – Documents required for export incentives

UNIT-V

(18 Hours)

Import procedures and documentation- Cargo Insurance- Marine Insurance. Services of Export Credit and Guarantee Corporation

Note: Theory = 20% and Problems = 80%

RECOMMENDED TEXTBOOKS:

1. C.Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons.
2. D.C.Kapoor, Export Management, Vikas Publishing House.

REFERENCEBOOKS

1. Francis Cherulinam,"International Trade and Export Management' Himalaya Publications.
2. Tianwah,Goh,"Export-Import Procedures and Documentation How to start, Finance and manage your own import-export (revised edition); 1990
3. Nabhi,"New Import Exports Policy and Handbook of Procedure, Oscar Publications.
4. Risk Management, Indian Institute of Banking and Finance, Macmillan.
5. A.V.Rajwade, Foreign Exchange International Finance Risk Management,(5th Edition).

WEB RESOURCES

1. <https://courses.lumenlearning.com/boundless-economics/chapter/exchange-rates/>
2. <https://www.indiantradeportal.in/>
3. <https://commerce.gov.in/InnerContent.aspx?Id=228>

METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	To discuss the functioning of foreign exchange markets and determination of foreign exchange rates	K1
CO2	To apply the concept of financial fragility & analyze Transaction, Translation and Economic exposure risks	K2
CO3	To evaluate the foreign exchange risk and identify the financial instruments to minimize the risk	K3
CO4	To use the different documents needed for export and import	K3
CO5	To compile & compare different types of Insurance required for export & import, EPCG schemes & services.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	1
CO2	3	3	2	3	1	2
CO3	3	3	3	3	1	3
CO4	3	2	3	3	2	1
CO5	3	3	3	3	1	2
Total	15	14	14	15	7	9
Average	3	2.8	2.8	3	2.4	2.8

Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1, K2, K3, K4	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3, K4, K5	B (INTERNAL CHOICE) EITHER (a) OR (B)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K2, K3, K4, K5, K6	C (Answer any three question from five questions)	3 X 10	One questions from each unit (No unit missing)	30
				75