
VIVEKANANDA COLLEGE

College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC

Affiliated to Madurai Kamaraj University

(Managed by Sri Ramakrishna Tapovanam, Tirupparaitturai, Trichy)

TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234

www.vivekanandacollege.ac.in



Post Graduate and Research Department of Commerce

Programme: M.Com

Choice Based System (CBCS)

& Outcome Based Education

(For those students admitted during the Academic Year 2018-19 and after)

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com

SECHME OF EXAMINATIONS**FIRST SEMESTER**

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	41CT11	Accounting for Managerial Decisions	6	4	25	75	100
III	Core	41CT12	Research Methodology	6	4	25	75	100
III	Core	41CP13	Lab-I: MS Office	6	3	40	60	100
III	Core	41CT14	Human Resource Management	6	3	25	75	100
III	Elective	41EP1A 41EP1B	Goods and Services Tax Law & Practice / Service Marketing	6	5	25	75	100
			TOTAL	30	19			

SECOND SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	41CT21	E-Commerce	6	3	25	75	100
III	Core	41CT22	Advanced Financial Accounting	6	5	25	75	100
III	Core	41CT23	Financial Management	6	5	25	75	100
III	Core	41CT24	Quantitative Techniques	6	3	25	75	100
III	Elective	41EP2A 41EP2B	Commerce for Competitive Examinations / Data Analysis using SPSS	6	5	25	75	100
			TOTAL	30	21			

THIRD SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	41CT31	International Marketing Management	6	5	25	75	100
III	Core	41CT32	Corporate Financial Accounting	6	6	25	75	100
III	Core	41CT33	Direct Taxes – I	6	6	25	75	100
III	Core	41CP34	Lab-II: Tally ERP 9	6	4	40	60	100
IV	Non Major	41NE31	Banking Technology	6	5	25	75	100
			TOTAL	30	26			

FOURTH SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	41CT41	Financial Markets and Services	6	4	25	75	100
III	Core	41CT42	Applied Cost Accounting	6	5	25	75	100
III	Core	41CT43	Direct Taxes - II	6	4	25	75	100
III	Core	41CT44	Investment Management	4	2	25	75	100
III	Core	41PV41	Project and Viva-Voce	4	4	--	100	100
III	Elective	41EP4A 41EP4B	Entrepreneurship Development / Project Management	4	5	25	75	100
			TOTAL	30	24			
			TOTAL NUMBER OF HOURS	120				
			TOTAL NUMBER OF CREDITS		90			

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - I
Course Title: ACCOUNTING FOR MANAGERIAL DECISIONS		
Course Code: 41CT11	Hours per week: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enhance the students regarding the basic knowledge about the various provisions of management accounting that are useful for managerial decision making.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various tools of financial statement analysis.	K1, K2, K3 & K4
CO 2	Prepare statement of cash flows.	K1, K2, K3 & K4
CO 3	Apply the Marginal Costing techniques in managerial decisions.	K1, K2, K3 & K4
CO 4	Solve the problems on standard costing and variance analysis.	K1, K2, K3 & K4
CO 5	Prepare various budgets.	K1, K2, K3 & K4

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I****[18 Hours]**

Management Accounting – Scope and Importance – Financial Statement Analysis - Ratio Analysis – Inter & Intra Firm Comparison.

UNIT-II**[18 Hours]**

Preparation of statement of Cash Flows (According to Ind AS-7)

UNIT-III**[18 Hours]**

Marginal Costing – Break Even Analysis – Applications of Marginal Costing in Managerial Decision Making.

UNIT-IV**[18 Hours]**

Standard Costing and Variance Analysis – Material, Labour, Overhead and Sales variances.

UNIT-V**[18 Hours]**

Budgeting and Budgetary Control – Sales Budgeting – Cash Budgeting – Budgeting for Revenue Expenditure – Budgetary Techniques – Flexible Budgeting – Zero Base Budgeting – Performance Budgeting – Programme Budgeting.

Text Book

R.Ramachandran and R.Srinivasan, “**Management Accounting**”, Sriram Publications, Tiruchy, 2013.

Reference Book

1. Reddy T.S.& Hari Prasad Reddy Y., “**Management Accounting**”, Margham Publications, 2014.
2. Murthy A. &Gurusamy., “**Management Accounting**”, Tata McGraw Hill Publications, 2012.
3. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014
4. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi,2012.
5. S.P. Jain and KL. Narang, “**Cost and Management Accounting**”, Kalyani Publishers, New Delhi,2012.

Note: Questions shall be set as between theory and problems in the ratio of **40% and 60%** respectively.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Strong - 9 Medium - 3 Low – 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - I
Course Title: RESEARCH METHODOLOGY		
Course Code: 41CT12	Hours per week: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To Enlighten the students about the various aspects of Research Methodology like choosing research problems, method of collecting data, procedure for coding, editing, tabulating and finally to prepare a research report.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the various types of research, research design and research process.	K1, K2, K3 & K4
CO 2	Formulate and test hypothesis and use measurement scales.	K1, K2, K3 & K4
CO 3	Evaluate the various sampling techniques.	K1, K2, K3 & K4
CO 4	Prepare and use various techniques of data collection.	K1, K2, K3 & K4
CO 5	Analyse the stages in data processing and prepare the research report.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I**

Research – Meaning – Objectives- Importance – Types of Research – Research Process – Research Problem – Research Design. **[18 Hours]**

UNIT-II

Measurement Scales – Test of Sound Measurement – Development of Measurement Tools- Hypothesis – Sources – Formulation of Hypothesis- Verification. **[18 Hours]**

UNIT-III

Sampling Design – Meaning – Steps in Sampling Design – Characteristics- Different Types. **[18 Hours]**

UNIT-IV

Data Collection – Primary Data – Questionnaire – Interview Schedule - Observation – Secondary Data – Sources. **[18 Hours]**

UNIT-V

Processing of Data- Editing – Coding - Tabulation – Reporting- Contents of a Report- Qualities of a Good Report. **[18 Hours]**

Text Book

Kothari, C.R., “ **Research Methodology**”, WeshwaPrakashan, New Delhi, 2012.

Reference Book

1. Krishnaswami O.R., “Methodology of Research in Social Sciences”, Himalaya Publishing, Mumbai, 2012.
2. Tripathi, P.C., “A Text Book of Research Methodology in Social Sciences”, Sultan Chand, New Delhi, 2010.
3. R. PanneerSelvam, “Research Methodology” PHI Learning Pvt. Ltd. New Delhi-2013
4. K. Rajeswari, M. Jeyalakshmi, T. Palaneeswari, “Research Methodology for Researchers in Commerce and Management” Himalaya Publishing, Mumbai, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PO 1	9	9	9	0	0	1	3
PO 2	9	9	9	0	0	1	3
PO 3	9	9	9	0	0	1	3
PO 4	9	9	9	0	0	1	3
PO 5	9	9	9	3	0	1	3
Total	45	45	45	3	0	5	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	9	9	3	3	3
CO2	9	9	3	3	3
CO3	9	9	3	3	3
CO4	9	9	3	3	3
CO5	9	9	3	3	3
Total	45	45	15	15	15

Strong - 9 Medium - 3 Low - 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Practical		SEMESTER - I
Course Title: MS OFFICE		
Course Code: 41CP13	Hours per week: 6	Credits: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To enlighten the students with the knowledge of various components of office automation package used in business.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare and format the word document, invitations, and greeting cards using MS Word.	K1, K2, K3 & K4
CO 2	Do mail merges for preparing office communication using MS Word.	K1, K2, K3 & K4
CO 3	Write Excel program to prepare mark statements, Electricity Bill, Pay Bill.	K1, K2, K3 & K4
CO 4	Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.	K1, K2, K3 & K4
CO 5	Design slides for Banking, Insurance, Accountancy, Income Tax etc. to make power point presentation.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

LIST OF PRACTICAL LAB EXERCISES

MS-WORD

- Using MS-WORD to perform the following.
 - Format the text
 - Insert date, picture, table
 - Edit the text
- Prepare Mail Merge
- Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

- Excel Program to prepare Students Marks
- Excel Program to prepare Electricity Bill
- Excel Program to prepare List of Candidates selected for a job.
- Excel Program to Calculate Income Tax
- Excel Program to prepare Pay Bill
- Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

Text Book

R.K.Taxali., “**PC Software for Windows Made Simple**”, MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

Reference Book

1. Sanjay Saxena , “**MS-Office 2000**”, Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and LindaiO’Leary , “**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong

M-Medium

L-Low

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - I
Course Title: HUMAN RESOURCE MANAGEMENT		
Course Code: 41CT14	Hours per week: 6	Credits: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the basic concepts, functions and processes of human resource Management.	K1, K2, K3 & K4
CO 2	Explain the methods of employee training and development.	K1, K2, K3 & K4
CO 3	Evaluate the methods of performance appraisal and wages administrations	K1, K2, K3 & K4
CO 4	Analyse the techniques of managing and retaining human resources	K1, K2, K3 & K4
CO 5	Examine the issues in industrial relations and remedial measures	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I**

Human Resource Management – Nature, Scope, Characteristics, Importance, Functions – Organisation – Role and Status of HR Manager – HR Policies – Nature, Importance, Types and Formulation – Human Resource Planning – Process – Job Analysis and Job Design – Recruitment, Selection and Placement.

[18 Hours]

UNIT-II

Developing Human Resources – Training – Importance of Training, Methods of Training – Executive Development – Importance and Process – Career Planning and Development – Process, Advantages and Limitations – Human Resource Development – Need, Objectives and Principles – Employee Empowerment – Importance and Barriers.

[18 Hours]

UNIT-III

Performance Appraisal – Objectives, Importance and Methods – Job Evaluation – Objectives, Process, Advantages and Limitations – Wages and Salary Administration – Methods of Wage Payment – Essentials of Sound Incentive Plan – Types of Wages Incentive Plans.

[18 Hours]

UNIT-IV

Managing and Retaining Human Resources – Transfers, Promotions and Separations – Absenteeism and Labour Turnover – Employee Health and Safety – Employee Welfare – Social Security – Work Environment – Discipline – Causes of Indiscipline – Employee Grievances – Causes and Redressal of Grievances.

[18 Hours]

UNIT-V

Industrial Relations – Objectives and Approaches - Industrial Disputes – Causes, Prevention and Settlement – Trade Unions – Functions -Trade Union Movement in India – Collective Bargaining – Objectives and Importance – Workers' Participation in Management – Importance and Forms – Morale – Factors

Text Book

L.M.Prasad., “**Human Resource Management**”, Sultan Chand & Sons, New Delhi, 2013

Reference Book

1. P.C.Tripathi., “**Personnel Management and Industrial Relations**”, Sultan Chand & Sons, New Delhi, 2013
2. P. SubbaRao., “**Personnel & Human Resource Management**”, Himalaya Publishing House, 2013.
- 3.K. Aswathappa., “**Human Resource and Personnel Management**”, Tata McGraw Hill Publishing Co. Ltd, 2014.
4. P.C.Tripathi., “**Human Resource Development**” Sultan Chand & Sons, New Delhi, 2013
5. ShashiK.Gupta and Rosy Joshi., “**Human Resource Management**” Kalyani Publishers, New Delhi, 2013.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	1	3	1	3	3	3
CO2	9	1	3	1	3	3	3
CO3	9	1	3	1	3	3	3
CO4	9	1	3	1	3	3	3
CO5	9	1	3	1	3	3	3
Total	45	5	15	5	15	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PS 1	PS 2	Ps 3	PSO 4	PSO 5
CO1	9	3	3	1	3
CO2	9	3	3	1	3
CO3	9	3	3	1	3
CO4	9	3	3	1	3
CO5	9	3	3	1	3
Total	45	15	15	5	15

Strong - 9 Medium - 3 Low – 1

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Elective Course		SEMESTER - I
Course Title: GOODS AND SERVICES TAX LAW & PRACTICE		
Course Code: 41EP1A	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

1. To equip the students with the provisions of GST Law & Practice
2. To discuss the provisions regarding Levy of and Exemption from GST
3. To explain the procedure for registration of dealers and Input Tax Credit under GST
4. To impart knowledge about filing of returns under GST
5. To explain the payment of GST, refund and maintenance of accounts

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the provisions of GST Law & Practice	K1, K2, K3 & K4
CO 2	Apply the provisions regarding Levy of and Exemption from GST	K1, K2, K3 & K4
CO 3	Initiate the procedure for registration of dealers and claim Input Tax Credit under GST	K1, K2, K3 & K4
CO 4	Fill and filing the various returns for dealers under GST	K1, K2, K3 & K4
CO 5	Make the payment of GST, claim refund of GST and maintain accounts	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying**Syllabus****UNIT-I****(18 Hours)**

Introduction to GST: Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST - How GST does Eliminate Tax on Tax.

Administration: Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act.

UNIT-II**(18 Hours)**

Levy of and Exemption from Tax: Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax

Time Value and Place of Supply: Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply.

UNIT-III**(18 Hours)**

Input Tax Credit: Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances - Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

Registration: Registration – Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration.

UNIT-IV**(18 Hours)**

Tax Invoice, Credit and Debit Notes: Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes

Returns: Furnishing details of outward supplies - Furnishing details of inward supplies - Returns - First Return - Claim of input tax credit and provisional acceptance thereof - Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers.

UNIT-V**(18 Hours)**

Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

Accounts and Records: Accounts and other records - Period of retention of accounts.

Assessment and Audit : Self-Assessment - Provisional Assessment - Scrutiny of returns - Assessment of non-filers of returns - Assessment of unregistered persons - Summary assessment in certain special cases - Audit by tax authorities - Special audit - Power of CAG to call for information.

Text Book(Current Edition)

1. S.S. GUPTA and V.S. DATEY., “GUIDE TO NEW MODEL GST LAW”, Taxmann Publication Pvt Ltd, New Delhi.

Reference Book (Current Edition)

1. S.S.Gupta, “GST Law & Practice”, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	1	1	1	3	3
CO2	9	3	1	1	1	3	3
CO3	9	3	1	1	1	3	3
CO4	9	3	1	1	1	3	3
CO5	9	3	1	1	1	3	3
Total	45	15	5	5	5	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	3
CO2	9	3	1	3	3
CO3	9	3	1	3	3
CO4	9	3	1	3	3
CO5	9	3	1	3	3
Total	45	15	5	15	15

Strong - 9 Medium - 3 Low - 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - II
Course Title: E-COMMERCE		
Course Code: 41CT21	Hours per week: 6	Credits: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Help students to gain practical knowledge on Information Technology.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Remember the basics of Internet.	K1, K2, K3 & K4
CO 2	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3 & K4
CO 3	Explain the infrastructure for e-commerce.	K1, K2, K3 & K4
CO 4	Examine the Applications of EDI to Business.	K1, K2, K3 & K4
CO 5	Evaluate the various methods of e-payment system.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus

UNIT-I

[18 Hours]

Introduction to Internet: Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – How does Internet Work? – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions.

UNIT-II

[18 Hours]

Introduction to Electronic Commerce: Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce.

UNIT-III

[18 Hours]

Elements of Electronic Commerce Framework: Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment

UNIT-IV

[18 Hours]

Electronic Data Interchange (EDI): Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues.

UNIT-V

[18 Hours]

Electronic Payment System: Online Payment Basics – Payment cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards.

Text Book

Abirami Devi K., Alagammai M., “E-Commerce”, Margham Publications, 2012.

Reference Book

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T. Joseph, “E.Commerce” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “E.Commerce” Firewall media New Delhi- 2014

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	1	1	1	3	3
CO2	9	3	1	1	1	3	3
CO3	9	3	1	1	1	3	3
CO4	9	3	1	1	1	3	3
CO5	9	3	1	1	1	3	3
Total	45	15	5	5	5	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	1	1	3	3
CO2	9	1	1	3	3
CO3	9	1	1	3	3
CO4	9	1	1	3	3
CO5	9	1	1	3	3
Total	45	5	5	15	15

Strong - 9 Medium - 3 Low - 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - II
Course Title: ADVANCED FINANCIAL ACCOUNTING		
Course Code: 41CT22	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

This course aims to provide basic knowledge to the students about accountancy and its applications in to the business.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Appreciate the principles, policies and accounting standards.	K1, K2, K3 & K4
CO 2	Apply the procedure to ascertain the profit under single entry system.	K1, K2, K3 & K4
CO 3	Prepare accounts under branch and departmental systems.	K1, K2, K3 & K4
CO 4	Give the accounting treatment for admission, retirement and dissolution in partnership firm.	K1, K2, K3 & K4
CO 5	Present the accounting treatment for Dissolution of a Firm and sale of a partnership firm	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I:**

Accounting Principles and Policies: Basic Accounting Concepts – Conventions - Accounting Standards - Meaning - Significance of Accounting Standards- Accounting Standards in India - List of Indian Accounting Standards.
[18 Hours]

UNIT-II:

Single Entry System: Meaning – Features - Merits and Limitations - Distinction between Single Entry System and Double Entry System - Methods of Ascertainment of Profit or Loss -Statement of Affairs Method – Conversion Method.
[18 Hours]

UNIT-III:

Branch Accounts: Meaning-Objectives Types of Branch-Dependent Branches - Debtors System (cost and invoice price method) – Final Account System - Stock and Debtors System. (Foreign Branches excluded)
Departmental Accounts: Meaning – Objectives – Advantages - Allocation and Apportionment of Departmental Expenses - Departmental Trading and Profit & Loss Account and Balance sheet.
[18 Hours]

UNIT-IV:

Partnership Accounts: Past Adjustment and Guarantee-Admission of a Partner- Retirement and Death of a Partner –Amalgamation of firms.
[18 Hours]

UNIT-V:

Dissolution of a Firm-Piece Meal Distribution - Sale to a Company **[18 Hours]**

Text Book

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2016.

Reference Book

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., "Advanced Accounts", S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., "Advanced Accountancy", Kalyani Publishers, New Delhi, 2013.
3. S.P. Iyengar., "Advanced Accounting", Sultan Chand & Sons, New Delhi, 2013.
4. S.N. Maheshwari., "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2013.
5. Arulanandam and Raman., "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2013.
6. R. L.Gupta and M.Radhaswamy., "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2012.

Note: Questions shall be set as between theory and problems in the ratio of 20% and 80% respectively.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - II
Course Title: FINANCIAL MANAGEMENT		
Course Code: 41CT23	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enhance the students regarding the basic knowledge about various Act which are applicable in financial management.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the functions of financial management and sources of finance.	K1, K2, K3 & K4
CO 2	Discuss the theories of capital structure and computation of cost of capital.	K1, K2, K3 & K4
CO 3	Evaluate the capital investment proposals.	K1, K2, K3 & K4
CO 4	Identify the determinants of dividend policy and evaluate dividend theories.	K1, K2, K3 & K4
CO 5	Estimate the working capital requirements of a firm.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I** (18 Hours)

Financial Management – Importance – Scope – Objectives – Functions – Sources of Finance.

UNIT-II (18 Hours)

Capital Structure – Factors determining optimum Capital Structure - Theories of Capital Structure – Leverage – Types of Leverages

Cost of Capital – Importance – Specific costs – Weighted Average Cost of Capital - Marginal weight and Historical weight - Book value – Market value.

UNIT-III (18 Hours)

Capital Budgeting – Importance – Methods of Capital Budgeting – Payback Period Method – Average Rate of Return – Discounted Cash Flow Method (Net Present Value, Internal Rate of Return and Profitability Index)

UNIT-IV (18 Hours)

Dividend and Dividend Policy – Types of Dividend – Factors determining Dividend Policy – Types of Dividend Policy – Provisions Regarding Declaration and Payment of Dividend- Theories of Dividend

UNIT – V (18 Hours)

Working Capital Management – Meaning – Types – Significance – Factors – Estimation of Working Capital Requirements.

Text Book

A.Murthy, Financial Management, Margham Publications, Chennai, 2016

Reference Book

1. I.M.Pandey, “Financial Management”, VikasPublishing House PvtLtd., New Delhi, 2013
2. Bhalla, V.K., “Financial Management ”,S.Chand, New Delhi, 2014.
3. M.Y.Khan and P.K.Jain, “Financial Management”, Tata McGraw- Hill Publishing Co. ltd., New Delhi. 2013.

Note: Questions shall be set as between theory and problem in the ratio of 40% and 60% respectively.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Strong - 9 Medium - 3 Low - 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - II
Course Title: QUANTITATIVE TECHNIQUES		
Course Code: 41CT24	Hours per week: 6	Credits: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To create impact on selected statistical tools and techniques for an effective resource management

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the tools for data analysis like chi square, 't' test and ANOVA	K1, K2, K3 & K4
CO 2	Solve the assignment and transportation problems.	K1, K2, K3 & K4
CO 3	Evaluate the techniques of games and queuing theories.	K1, K2, K3 & K4
CO 4	Explain the applications of PERT and CPM	K1, K2, K3 & K4
CO 5	Solve the replacement and maintenance problems.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I****[18 Hours]**

Tests of Significance – Concept of sampling distributions and standard error – Tests of significance – Large sample tests – Small sample tests – Applications of X² (chi square) 't' and 'f' distributions – Analysis of variance.

UNIT-II**[18 Hours]**

Operations research – OR model - Linear Programming – Formulation of LP – Simplex method - Transportation and Assignment problems.

UNIT-III**[18 Hours]**

Theory of Games – Two persons – Zero sum game – Mixed strategies – Dominant strategies.- Queuing Theory – Meaning, elements of Queuing system – Single Channel models.

UNIT-IV**[18 Hours]**

Network Analysis – PERT/CPM – Total, independent and Free floats- Time Estimates - Variance.

UNIT-V**[18 Hours]**

Replacement and Maintenance Problems-Different Types-Replacement when money value remains constant-Replacement when value of money changes.

Text Book

P.K.Gupta&ManMohan, “**Problems in Operations Research**”, Sultan Chand & Sons, New Delhi-2012.

Reference Book

1. S.D.Sharma, “**Operations Research**”, ,KedarNath Ram Nath& Co, Meerut New Delhi-2012
2. KantiSwarup, P.K.Gupta& Man Mohan “**Operations Research**”Sultan Chand & Sons, New Delhi-2013
3. Prem Kumar Gupta &Dr.D.S.Hira“**Operations Research**” S.Chand& Company Pvt.Ltd., New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Strong - 9 Medium - 3 Low - 1

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Elective Course		SEMESTER - II
Course Title: COMMERCE FOR COMPETITIVE EXAMINATIONS		
Course Code: 41EP2A	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To create awareness among the Students, about various competitive examinations.

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Solve the problems on a Time & Distance, Trains, interest calculation, Areas, Calendar Clocks, Stocks & Shares and Odd Man Out & Series.	K1, K2, K3 & K4
CO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3 & K4
CO 3	Explain the various issues in marketing and banking.	K1, K2, K3 & K4
CO 4	Analyze the various applications of information and computer technology.	K1, K2, K3 & K4
CO 5	Describe the general knowledge on history, geography, constitution, science and Technology.	K1, K2, K3 & K4

K1- Remembering **K2** – Understanding **K3** – Applying**Syllabus****UNIT – I**

Quantitative Aptitude: Numbers System – HCF & LCM of Numbers –Simplification –Average – Problems on Numbers – Problems on Ages – Percentage – Profit &Loss – Ratio and Proportion - Partnership –Time & Work – Time & Distance --Problems on Trains — Simple &Compound interest - Areas – Calendar Clocks – Stocks & Shares – True Discount – Banker's Discount – Odd Man Out & Series.

[6 Hours]**UNIT – II**

Verbal Reasoning:- Series completion , Analogy, Classification – Coding & Decoding – Blood Relations – Puzzle Test – Direction Sense Test - Logical Venndiagrams – Alphabet Test – Number, Ranking & Time Sequence Test – Mathematical Operations – Logical Sequence of Words – Decision Making – Data Sufficiency - Statement - Arguments, Statement - Assumptions, Statement - Course of Action, Statement - Conclusions.

Non Verbal Reasoning: -Date Integration – Line Graphs - Bar Graphs - Pie Charts and Tabulation - Series - Analogy - Odd man Out.

[6 Hours]**UNIT – III**

Marketing Aptitude: Marketing:- Nature, features and scope - Product mix - Marketing mix - Product development process - Service marketing - Social marketing - Competitor's analysis - Advertising – modes and processes - Brand creation and management - Marketing models.

Banking:-Banking terms – Awards - Abbreviations used in Banking Sector - Banking Terminology - Banking Transaction devices - Books and Authors – Budget - Current events - Economy concepts related Banks - Five Years Plan - National and International affairs - Persons in News.

[6 Hours]

UNIT – IV

Computer Awareness: Fundamentals of Computers – Operating System Concepts – Computer Hardware & Software - Microsoft Word, and Excel short-cut keys - Microsoft Power Point and Access short-cut keys - Internet and Networks Systems - Basic Security Concepts - Latest Technologies.

[6 Hours]

UNIT – V

General Knowledge:- Knowledge of Current Events – sports – History Geography and Culture – Indian and Constitution – New Technology researches – News on India and Neighboring Countries.

[6 Hours]

Text Book

Materials prepared by the Commerce Department.

Reference Book

1. Hari Mohan Prasad and Uma Rani Sinha., “**Objective English for Competitive Examinations**”, Tata McGraw - Hill Education, New Delhi, 2013.
2. [R. S. Aggarwal](#)., “**Quantitative Aptitude for Competitive Examinations**”, S. Chand Publishing, 2014.
3. ArchanaJaiswal., “**Text Book of Quickest Mathematics**”, KiranPrakashan Pvt. Ltd. New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	0	0	0	0	3
CO2	9	3	0	0	0	0	3
CO3	9	3	0	0	0	0	3
CO4	9	3	0	0	0	0	3
CO5	9	3	0	0	0	0	3
Total	45	15	0	0	0	0	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	0	0	3
CO2	9	0	0	0	3
CO3	9	0	0	0	3
CO4	9	0	0	0	3
CO5	9	0	0	0	3
Total	45	0	0	0	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

Programme: M.Com. (Under CBCS and OBE)
(For those students admitted during the Academic Year 2018-19 and after)

Preamble

Course Outcomes (COs)

No.	Course Outcomes (CO _s)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the basis of PASW Statistics for data analysis.	K1, K2, K3 & K4
CO 2	Create variables and enter data in the SPSS file.	K1, K2, K3 & K4
CO 3	Apply the various statistical tools using SPSS.	K1, K2, K3 & K4
CO 4	Analyse the data using correlation, regression and factor analysis	K1, K2, K3 & K4
CO 5	Apply the various non-parametric tests in SPSS	K1, K2, K3 & K4

Syllabus

Introduction to PASW Statistics – Menus – Tool Bar – Dialogue Box – Designate Window - Basic Steps for performing any statistical procedure. **[18 Hours]**

Data Management – Creating Data File – Defining Variables – Entering the Data – Data transformation – Types of Measurement Scales – Summary Measures- Frequencies, Descriptive Statistics, Explore and Crosstabs. **[18 Hours]**

Reliability Analysis - One Sample Test - ANOVA – Two-Way ANOVA . Independent Sample t-Test – Paired Samples t-Test – One-Way [18 Hours]

Correlation – Bivariate, Rank and Partial - Multiple Regression – Factor Analysis – Principal Components Method. **[18Hours]**

Non-Parametric Tests – Runs Test – Chi-Square Test – Mann-Whitney U Test – Wilcoxon Signed Rank Test – Kruskal-Wallis Test. **[18 Hours]**

KiranPandya, SmrutiBulsi and Sanjay Sinha, “**SPSS in Simple Steps**”, Dreamtech Press, New Delhi, (Current Edition)

Reference Book

1. Sabine Landan and Brian S.Everitt, “**A Handbook of Statistical Analysis Using SPSS**”, Chapman & Hall/CRC Press LLC, London, (Current Edition)
2. Vijay Gupta, “**SPSS for Beginners**”, VJ Books Inc. New York, (Current Edition)

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong

M-Medium

L-Low

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - III
Course Title: INTERNATIONAL MARKETING MANAGEMENT		
Course Code: 41CT31	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To know the concept, functions, marketing Mix and promotional strategies of marketing along with the various aspects of advertisement, sales Promotion, product life cycle.

Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the concepts of international marketing and environment.	K1 , K2, K3, K4
CO 2	Analyse the determinants of market selection and market entry methods	K1 , K2, K3, K4
CO 3	Evaluate the various determinants of international marketing channels	K1 , K2, K3, K4
CO 4	Analyse the Export Procedure and Documentation	K1 , K2, K3, K4
CO 5	Examine the sources of Export Finance and Payment Terms.	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I**

International Marketing - Definition – Objectives – Problems- Decisions Involved- International Marketing Vs Domestic Marketing - International Marketing Environment - Political, Legal, Economic, Social and Cultural Environment. [18 Hours]

UNIT-II

Market Selection – Need For Market Selection, Market Selection Process - Determinants of Market Selection.

Market Entry – Direct Exporting – Forms of Organization in Direct Exporting – Indirect Exporting – Advantages and Limitations - Middlemen in Indirect Exporting.[18 Hours]

UNIT-III

International Marketing Channels – Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels. [18 Hours]

UNIT-IV

Export Procedure and Documentation – Significance and Types – Export Procedure.

[18 Hours]

UNIT-V

Export Finance – Payment Terms – Pre Shipment Finance – Post Shipment Credit – Letter of Credit – EXIM Bank –ECGC. [18 Hours]

Text Book

Francis Cherunilam “**International Marketing**”, Himalaya Publishing House, New Delhi, 2013.

Reference Book

1. Varshney R. L. & Bahattacharya.B., “**International Marketing Management-An Indian Perspective**”, Sultan Chand & Sons, New Delhi, 2012.
2. P.SubbaRao., “**International Business**” Himalaya Publications House New Delhi-2012

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	1	3	0	1	3	3
CO2	9	1	3	0	1	3	3
CO3	9	1	3	0	1	3	3
CO4	9	1	3	0	1	3	3
CO5	9	1	3	0	1	3	3
Total	45	5	15	0	5	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	3
CO2	9	3	1	3	3
CO3	9	3	1	3	3
CO4	9	3	1	3	3
CO5	9	3	1	3	3
Total	45	15	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - III
Course Title: CORPORATE FINANCIAL ACCOUNTING		
Course Code: 41CT32	Hours per week: 6	Credits: 6
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart the knowledge and skill in the accounting treatment for holding companies, banking companies, insurance companies, human resource accounting and inflation accounting.

Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the financial statements of companies	K1 , K2, K3, K4
CO 2	Prepare the consolidated financial statements for holding companies.	K1 , K2, K3, K4
CO 3	Prepare the final accounts of banking companies	K1 , K2, K3, K4
CO 4	Prepare the final accounts of life and non life insurance companies	K1 , K2, K3, K4
CO 5	Explain the concepts, features and methods of Human Resource Accounting and Inflation Accounting	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I****[18 Hours]**

Accounts of Joint Stock Companies –Presentation of Financial Statements (as per Revised Schedule VI).

UNIT-II**[18 Hours]**

Accounts of Holding Companies – Fundamental Principles of Consolidation – Consolidated Balance Sheet – Consolidation when there is more than one company – Consolidation in the case of vertical Group – Reciprocal Stock Holding – Consolidated Profit and Loss A/C.

UNIT-III**[18 Hours]**

Accounts of Banking Companies – Preparation of profit and Loss A/C and Balance Sheet.

UNIT-IV**[18 Hours]**

Accounts of Insurance Companies – Final Accounts of life insurance business - valuation balance sheet – final accounts of general insurance business (fire and marine only).

UNIT-V**[18 Hours]**

Human Resource Accounting – Meaning-features-methods (theory only) - Inflation Accounting – Meaning-features-methods (theory only).

Text Book

T.S.Reddy and A. Murthy, “**Corporate Accounting**” ,Margham Publications, Chennai, 2014.

Reference Book

1. M.A. Arulanandam & K.S Raman., “**Advanced Accountancy**” , Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang., “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2014.
3. R.L. Gupta and M.Radhaswamy., “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal., ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - III
Course Title: DIRECT TAXES – I		
Course Code: 41CT33	Hours per week: 6	Credits: 6
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart the provisions of the Income Tax Act, 1961 for computation of tax under different heads of income.

Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Compute the income from salary of individuals	K1 , K2, K3, K4
CO 2	Determine the income from house property and business or profession	K1 , K2, K3, K4
CO 3	Computethecapital gains and income from other sources.	K1 , K2, K3, K4
CO 4	Analyse the provisions for set off and carry forward of losses.	K1 , K2, K3, K4
CO 5	Determine the taxable income of Individuals.	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I**

Computation of Income from Salary. **[18 Hours]**

UNIT-II

Income from House Property and Income from Business or Profession. **[18 Hours]**

UNIT-III

Capital Gains and Income from Other Sources. **[18 Hours]**

UNIT-IV

Set Off and Carry Forward of Losses. **[18 Hours]**

UNIT-V

Assessment of Individuals. **[18 Hours]**

Text Book(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra and Dr. Goyal., **“Income-tax Law and Accounts”**, SahityaBhavan Publication, Agra.

Reference Book (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y. Hari Prasad Reddy, **“Income Tax Theory, Law & Practice”**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **“Direct Taxes – Law and Practice”**, Taxman publication, New Delhi.
3. B.B. Lal., **“Direct Taxes”**, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., **“Direct Taxes – Law and Practice”**, WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **“Income Tax Law and Practice”**, Kalyani Publishers, New Delhi.

Note:

- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	1	0	0	3	3
CO2	9	3	1	0	0	3	3
CO3	9	3	1	0	0	3	3
CO4	9	3	1	0	0	3	3
CO5	9	3	1	0	0	3	3
Total	45	15	5	0	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	0	3	3
CO2	9	0	0	3	3
CO3	9	0	0	3	3
CO4	9	0	0	3	3
CO5	9	0	0	3	3
Total	45	0	0	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2019-20 and after)

Part-III: Core Practical		SEMESTER - III
Course Title: TALLY ERP 9		
Course Code: 41CP34	Hours per week: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enable the students to learn the basic Accounting , Inventory and Taxation for practicing in computerized usage of TALLY ERP 9

Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Possess skills to create a company with accounting and inventory features.	K1 , K2, K3, K4
CO 2	Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.	K1 , K2, K3, K4
CO 3	Prepare Bank reconciliation statement and debtors, creditors management	K1 , K2, K3, K4
CO 4	Analyze the reports like Day Book, Trial Balance, Profit & Loss A/c, Income and Expenditure Account, Balance Sheet & Printing option	K1 , K2, K3, K4
CO 5	Examine the legal aspects of GST and Income Tax calculations.	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

LIST OF PRACTICAL LAB EXERCISES

Lab:1 *Basis of Accounting and Introduction of Tally ERP 9:* Creation of New Company -Alteration of Company - Selection of a Company - Gateway of Tally and Change in Accounting Period - Learning Shortcut Keys in Tally ERP 9.

Lab:2 *Accounting Info:* Creation of ledger– Capital Ledger, Sales Ledger, Purchase ledger, Bank Ledger, Cash Ledger, Direct & Indirect Income & Expenses Ledgers – Creation of Ledger with opening Balance for Balance Sheet Items - Creation of Group and Sub Groups.

Lab:3 *Accounting Voucher:* Preparation of Day Book by entering the Accounting transactions in accounting Vouchers by using F4 – Contra, F5 – Payment Voucher, F6 – Receipt Voucher, F7 – Journal Voucher, F8- Sales Invoice, F9 – Purchase Voucher etc.

Lab:4 *Bank Reconciliation Statement:* Recording of day to day bank entries (Receipts, Payments & Contra) and Preparation Bank Reconciliation Statements by using F5.

Lab:5 *Inventory Management:* Preparation of Stock Summary by Creating necessary Inventory Information – Stock Ledgers with Opening & Closing Balance – Godown Creation - Unit of Measure, Stock Group, Stock Category, Stock Items by using GST Stock Maintenance – Stock Movement Register by entering Pure Inventory vouchers.

Lab:6 *Dr's and Cr's Management:* Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.- Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features.

Lab: 7 *Tally Reports:* Day Book- Cash Book- Bank Book – Cash Flow - Fund Flow - Trial Balance - Profit & Loss A/c - Income and Expenses Account - Balance Sheet- & Printing option

Lab: 8 *Introduction about GST Act 2017:* Configuring GST- Creating Masters-Set HSN/SAC - Set GST Rates – Update Party wise GSTIN/UIN – Creating Ledgers such as CGST, SGST/UTGST, IGST for both Input Tax Credit(ITC) & Output Tax Liability.

Lab: 9 *Recording Business Transactions under GST Act 2017:* Passing accounting entries for supply of Goods/Services along with GST details – Payment under GST-Challan Reconciliation.

Lab: 10 *Tax Deducted at Source as per GST Act 2017 in Tally:* Configuring GST-TDS in Tally (Enabling GST-TDS & GST-TDS statutory Master) – Recording Business Transactions (Booking Expenses and deducting GST-TDS)- GST TDS Reports-GSTR-eTDS Returns.

Lab: 11 *Tax Collected at Source as per GST Act 2017 in Tally:* Configuring GST-TCS in Tally (Enabling GST-TCS & GST-TCS statutory Master) – Recording Business Transactions (Booking Expenses and deducting GST-TCS)- GST TCS Reports - GSTR-eTCS Returns.

Lab: 12 *Returns under GST Act 2017 in Tally:* Enabling GST Returns- GSTR:1 Outward Supplies – GSTR:2 Inward Supplies – GSTR:3 Monthly Returns – GSTR:4 Person Under Composition Scheme - GSTR:5 Non Resident – GSTR:6 Input Service Distributor - GSTR:7 TDS - GSTR:8 TCS.

Lab: 13 *Tax Deducted at Source as per Income Tax Act, 1961:* Configuring TDS in Tally (Enabling TDS & TDS statutory Master) – Recording Business Transactions (Booking Expenses and deducting TDS)- TDS Reports-eTDS Returns.

Lab: 14 *Tax collected at Source as per Income Tax Act, 1961:* Configuring TCS in Tally (Enabling TCS & TCS statutory Master) – Recording Business Transactions (Booking Expenses and deducting TCS)- TCS Reports-eTCS Returns.

Lab: 15 *Generating Payroll Reports:* Configuring Payroll – Creating Pay roll Masters – Processing Pay Roll – Accounting entry for PF Contributions - Accounting entry for ESI Contributions - Payment of Professional Tax - Pay Roll Reports.

Text Book

Practical Lab Exercises Material Prepared by the Department

Reference Book

1. SoumyaRanjanBehera, “**Learn Tally.ERP 9 with GST**”, B.K.Publications Pvt. Ltd, 2017.
2. Shraddha Singh and Navneet Mehra “**Tally ERP 9 (Power of Simplicity): Software for Business and Accounts**”, V&S Publishers, 2017
3. Parag Joshi, “**Tally .ERP 9 with GST with Solved Problems**” DnyansankoolPrakashan, 2017
4. Asok K. Nadhani, “**Tally ERP 9 Training Guide**” BPB Publications, 2018
5. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2017.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - III
Course Title: BANKING TECHNOLOGY		
Course Code: 41NE31	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enable the students to gain the basic knowledge about recent banking concepts and technology.

Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the concept of core banking and computerisation of a bank.	K1 , K2, K3, K4
CO 2	Understand the various concepts of delivery channels.	K1 , K2, K3, K4
CO 3	Explain the various digital banking channels.	K1 , K2, K3, K4
CO 4	Analyse the financial communication networks and other e-devices.	K1 , K2, K3, K4
CO 5	Identify the provisions of technology initiatives of RBI.	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT 1: BRANCH COMPUTERISATION AND CORE BANKING**

Bank Branch Computerization –Need for computerization – Uses of computerization at Branch / **Regional /Circle /Zonal Office /Head office** - Core Banking – Meaning, Features and Advantages.

[18 Hours]

UNIT 2: DELIVERY CHANNELS

Cheque Payment System: MICR Clearing, Speed Clearing & Cheque Truncation System (CTS) – Card Payment System: Debit Card, Credit Card and Smart card, ATM Networks, Card Payment Network, Card Payment Devices namely ATM, Point of Sale (PoS) Terminal and Micro ATM.

[18 Hours]

UNIT 3: OTHER DIGITAL BANKING CHANNELS

Electronic Funds Transfer System namely RTGS and NEFT, Electronic Clearing Service (ECS), National Automatic Clearing House (NASH), Immediate Payment Service (IMPS) and Aadhaar Based Payment systems - Internet Banking – Online Payment of Bills, Taxes and E-Commerce – Mobile Banking – Mobile Wallet.

[18 Hours]

UNIT 4: FINANCIAL COMMUNICATION NETWORKS AND OTHER E-DEVICES

Indian Financial Network (INFINET) – Structured Financial Messaging System (SFMS) – Mail Messaging System (MMS) – Society for Worldwide Inter-bank Financial Telecommunication (SWIFT) – Other supplemental Electronic Devices namely Banknote Processing Machine, Cash Deposit Machine, Currency Counting Machine and Passbook Printer.

[18 Hours]

UNIT 5: TECHNOLOGY INITIATIVES OF RESERVE BANK OF INDIA

Development of inter-bank payment system – Establishment of institute for Development and Research in Banking Technology (IDRBT) – Promotion of Institutional Infrastructure for Inter-bank Payment, Trading and Settlement in Domestic and Foreign Currency **[18 Hours]**

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

Sunil Aggarwal & Prof. Vinay K. Nangia, "Driven by Information Technology – Smart Banking: An Introduction", Vyan Publications, Roorkee, Haridwar District, Uttarakhand.

BOOKS FOR REFERENCE:

1. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi, 2003.
2. Vasudeva, "E-Banking", Common Wealth Publishers, New Delhi, 2005.
3. Padwal & Godse : Transformation of Indian Banks with Information Technology.
4. Mobile Banking – Report of the Technical Committee, The Reserve Bank of India, January 2014.
5. Working Group on Information Security, Electronic Banking, Technology Risk Management and Cyber Frauds – Report and Recommendations, The Reserve Bank of India, January 2011

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	3	3	0	3	3
CO2	9	3	3	3	0	3	3
CO3	9	3	3	3	0	3	3
CO4	9	3	3	3	0	3	3
CO5	9	3	3	3	0	3	3
Total	45	15	15	15	0	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	3
CO2	9	3	0	3	3
CO3	9	3	0	3	3
CO4	9	3	0	3	3
CO5	9	3	0	3	3
Total	45	15	0	15	15

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: FINANCIAL MARKETS AND SERVICES		
Course Code: 41CT41	Hours per week: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart knowledge about various services of financial markets and institutions in India.

Course Outcomes (COs)

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the features, functions and types of financial markets	K1 , K2, K3, K4
CO 2	Examine the functions of New Issue Market, Stock Exchange, listing requirements	K1 , K2, K3, K4
CO 3	Analyse the various financial services in India	K1 , K2, K3, K4
CO 4	Evaluate the services of Leasing, Hire Purchase, Housing Finance, Credit Cards and Venture Capital Companies	K1 , K2, K3, K4
CO 5	Examine the services of Merchant Banking, Factoring, forfaiting and discounting of bills.	K1 , K2, K3, K4

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus**UNIT-I**

Financial System – Functions - Development of Financial System in India - Financial Markets – Classification — Financial Instruments – Money Market – Features – Composition of Money Market – Features of Indian Money Market. **[18 Hours]**

UNIT-II

Capital Market – Types - New Issues Market – Functions of New Issue Market – Methods of New Issues – Secondary Market – Organisation and Functions of Stock Exchange – Method of Trading in a Stock Exchange -Listing of Securities – Advantages of Listing – Procedure for Listing – OTCEI – NSE – SEBI – Functions of SEBI **[18 Hours]**

UNIT-III

Financial Services – Meaning – Fee Based Services – Fund Based Services – Credit Rating Agencies – Mutual Funds – Classification of Funds - Asset Securitisation **[18 Hours]**

UNIT-IV

Leasing and Hire Purchase – Housing Finance – Credit Cards – Venture Capital. **[18 Hours]**

UNIT-V

Merchant Banking – Services of Merchant Banking – Progress of Merchant Banking in India – Factoring, Forfaiting and Bill Discounting - Benefits – Functions - Drawbacks **[18 Hours]**

Text Book

Gorden and Natarajan., “**Financial Markets and Institutions**”, Himalaya Publishing House, New Delhi. 2013.

Reference Book

1. S.Gurusamy., “**Financial Markets and Institutions**”, Thomson, Chennai, 2010
2. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
3. Bhole L.M., “*Financial Institutions and Markets*”, Tata McGraw Hill, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	1	3	0	1	3	3
CO2	9	1	3	0	1	3	3
CO3	9	1	3	0	1	3	3
CO4	9	1	3	0	1	3	3
CO5	9	1	3	0	1	3	3
Total	45	5	15	0	5	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	3
CO2	9	3	1	3	3
CO3	9	3	1	3	3
CO4	9	3	1	3	3
CO5	9	3	1	3	3
Total	45	15	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: APPLIED COST ACCOUNTING		
Course Code: 41CT42	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart knowledge and skill in the estimation of cost through various costing methods

Course Outcomes (COs)

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the elements of cost and installation of costing system	K1 , K2, K3, K4
CO 2	Evaluate the various methods of costing.	K1 , K2, K3, K4
CO 3	Computethe profits under Operating and Contract Costing	K1 , K2, K3, K4
CO 4	Prepare the accounts under process costing.	K1 , K2, K3, K4
CO 5	Apply the techniques of standardscosting and variance analysis.	K1 , K2, K3, K4

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I (Theory Only)**

Elements of Cost – Concept of Cost – Materials – Labour – Overhead–Installation of Costing System – Design of forms and records - Cost Audit – Meaning – Types – Objectives

[18 Hours]

UNIT-II

Job Costing -Batch Costing - Unit Costing

[18 Hours]

UNIT-III

Operating or Service Costing – Advantages of operating costing - Transport Costing — Computation of cost unit in Road Transport– Power House or Boiler Housing Costing- Contract Costing – System of contract costing – Recording of value and profit on contracts – Profit or Loss on Contracts .

[18 Hours]

UNIT-IV

Process Costing – Process losses and Inter Process Profits – Equivalent Production – Joint products and By-Products.

[18 Hours]

UNIT-V

Standard Costing and Variance Analysis.

[18 Hours]

Text Book

Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai, 2014.

Reference Book

1. S.P.Jain and Narang., “**CostAccounting**”, Kalyani Publishers, New Delhi. 2012.
2. Tulsian P.C., “**Cost Accounting**”, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2012.
3. R.S.N. Pillai and V. Bagavathi., “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi.2013.
4. M.C.Shukla, T.S.Grewal, Dr.M.P.Gupta., “**Cost Accounting**”, S.Chand Publishing -2010.
5. T.R.Sikka, “**Fundamentals of Cost Accounting**”, Viva Books Publishing New Delhi-2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	3	1	0	3	3
CO2	9	9	3	1	0	3	3
CO3	9	9	3	1	0	3	3
CO4	9	9	3	1	0	3	3
CO5	9	9	3	1	0	3	3
Total	45	45	15	5	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: DIRECT TAXES - II		
Course Code: 41CT43	Hours per week: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enable the students to learn the various assessment procedures of individuals and firm, company and the components of tax planning.

Course Outcomes (COs)

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the computation of income of HUF	K1 , K2, K3, K4
CO 2	Explain the provisions of assessment of firm and taxation of limited liability partnership.	K1 , K2, K3, K4
CO 3	Compute the income of company	K1 , K2, K3, K4
CO 4	Identify the various components of assessment.	K1 , K2, K3, K4
CO 5	Examine the various aspects of tax planning	K1 , K2, K3, K4

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I**

Assessment of HUF – Charitable Institutions

[18 Hours]**UNIT-II**

Assessment of Firm – Taxation of Limited Liability Partnership

[18 Hours]**UNIT-III**

Assessment of Company

[18 Hours]**UNIT-IV**

Income tax Assessment Procedure – Filing of Returns - Types of Assessment - Income Tax Authorities

[18 Hours]**UNIT-V**

Tax Planning Concepts: Tax planning – Meaning – Need-Limitations- Precautions in Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Difference between Tax planning and tax Evasion – Difference between Tax Planning and Tax Management.

[18 Hours]**Text Book (Current Edition Relevant to the Assessment Year)**Dr. Mehrotra and Dr. Goyal., “**Income-tax Law & Practice**”, Sahitya Bhavan Publication, Agra.**Reference Book (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y. Hari Prasad Reddy, “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.

3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be folLowed*

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	0	1	0	3	3
CO2	9	3	0	1	0	3	3
CO3	9	3	0	3	0	3	3
CO4	9	3	0	1	0	3	3
CO5	9	3	0	1	0	3	3
Total	45	15	0	7	0	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	0	3	3
CO2	9	0	0	3	3
CO3	9	0	0	3	3
CO4	9	0	0	3	3
CO5	9	0	0	3	3
Total	45	0	0	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: INVESTMENT MANAGEMENT		
Course Code: 41CT44	Hours per week: 4	Credits: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart knowledge and skill in the management of investment and security analysis

Course Outcomes (COs)

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the features of investment, investment media and steps in investment process.	K1 , K2, K3, K4
CO 2	Evaluate the functions of new issue market, credit rating agencies and depositories.	K1 , K2, K3, K4
CO 3	Analyse the functions of stock exchange and explain security trading	K1 , K2, K3, K4
CO 4	Examine the various methods of security valuation.	K1 , K2, K3, K4
CO 5	Evaluate the various approaches to investment management.	K1 , K2, K3, K4

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I****[12 Hours]**

Investment Management: Investment - meaning – Nature – Scope - Importance - Investment media – features of an Investment programme – investment process – Speculation and Gambling - structure of financial markets.

UNIT-II**[12 Hours]**

New Issue Market – meaning - Role of new issue market – Mechanics of floating New Issues – Credit Rating – Functions – Advantages and Disadvantages of Credit Rating – Depositories.

UNIT-III**[12 Hours]**

Stock Exchange - meaning – nature and functions of stock exchange – organization - relationship between New issue market and stock exchange – membership - mechanics of security trading in stock exchanges – kinds of trading activities – listing of security – advantages – listing procedure - role of SEBI – legal control of stock exchanges in India – Online security trading - NSE and OTCEI – financial derivatives.

UNIT-IV**[12 Hours]**

Security Valuation – elements of investment – basic valuation models – valuation of bonds and shares.

UNIT-V**[12 Hours]**

Approaches to Investment management – Fundamental Analysis – Technical Analysis – Efficient Market Theory.

Text Book

Preeti Singh., “**Investment Management**”, Himalaya Publishing House, New Delhi, 2012.

Reference Book

1. V.K.Balla., “**Investment Management – Security Analysis and Portfolio management**”, S.Chand& Co. New Delhi. 2011.
2. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
3. L.Natarajan., “**Investment Management**”Margam Publishing Chennai-2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	1	3	0	1	3	3
CO2	9	1	3	0	1	3	3
CO3	9	1	3	0	1	3	3
CO4	9	1	3	0	1	3	3
CO5	9	1	3	0	1	3	3
Total	45	5	15	0	5	15	15

Strong - 9 Medium - 3 Low – 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	3
CO2	9	3	1	3	3
CO3	9	3	1	3	3
CO4	9	3	1	3	3
CO5	9	3	1	3	3
Total	45	15	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Elective Course		SEMESTER - IV
Course Title: ENTREPRENEURSHIP DEVELOPMENT		
Course Code: 41EP4A	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impart knowledge on the development of entrepreneurial growth, qualities of entrepreneur, financial and institutional support to entrepreneurs.

Course Outcomes

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the entrepreneurship, qualities and types of entrepreneurs.	K1, K2, K3, K4
CO 2	Explain the talent identification and steps in entrepreneurship development and role of women entrepreneurs.	K1, K2, K3, K4
CO 3	Identify, formulate and appraise the projects for implementation.	K1, K2, K3, K4
CO 4	Evaluate the various institutional support and subsidies for entrepreneurship development.	K1, K2, K3, K4
CO 5	Prepare the project report for financial support.	K1, K2, K3, K4

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I****[12 Hours]**

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs –Kinds of Entrepreneur - Factors affecting growth of entrepreneurship – Internal and External - Socio, Economic, Political and Demographic factors.

UNIT-II**[12 Hours]**

Entrepreneurial Talent identification and development – Sources of business opportunities – Steps in Identification – Methods of generating and evaluating idea – EDP-Need – Objectives – phases - Women Entrepreneurship – peculiar problems.

UNIT-III**[12 Hours]**

Project – meaning – classification – sources of project ideas – project formulation – Steps - project appraisal - Methods.

UNIT-IV**[12 Hours]**

Entrepreneurial Development – Role of Institutions – Banks – SIDBI, NSIC, TIIC, DIC, NABARD – functions – Incentives and subsidies – Support of Central and State Government.

UNIT-V**[12 Hours]**

Project Report – Meaning – Contents – Types – Steps in Preparation – Qualities of a good Report.

Text Book

E.Gordon, K.Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2013.

Reference Book

1. Khanka S.S., “Entrepreneurial Development”, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2013.
2. Desai Vasant., “Entrepreneurial Development and Management”, Himalaya Publishing House, New Delhi-2011.
3. Dr.SatishTaneja., “Entrepreneur Development” Himalaya Publishing House, New Delhi- 2011.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	1	3	0	3	3	3
CO2	9	1	3	0	3	3	3
CO3	9	1	3	0	3	3	3
CO4	9	1	3	0	3	3	3
CO5	9	1	3	0	3	3	3
Total	45	5	15	0	15	15	15

Strong - 9 Medium - 3 Low - 1

Mapping of CLO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. CBCS– Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-IV: CERTIFICATE COURSE		SEMESTER - IV
Course Title: MS OFFICE PRACTICAL		
Course Code:	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objectives

1. Create a document in Microsoft Word with formatting the text.
2. Write functions in Microsoft Excel to perform basic features.
3. Create a presentation in Microsoft PowerPoint with slides.
4. Create a five-minute video on any topic.
5. Evaluate different online resources video on YouTube.

LIST OF PRACTICAL LAB EXERCISES**MS-WORD**

1. Using MS-WORD to perform the following.
 - a) Format the text
 - b) Insert date, picture, table
 - e) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

1. Excel Program to prepare Students Marks
2. Excel Program to prepare Electricity Bill
3. Excel Program to prepare List of Candidates selected for a job.
4. Excel Program to Calculate Income Tax
5. Excel Program to prepare Pay Bill
6. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

1. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- 2 Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

R.K.Taxali., “PC Software for Windows Made Simple”,MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

Reference Book

3. Sanjay Saxena ,“MS-Office 2000”,Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
4. Timothy J.O’Leary and Linda O’Leary ,“MS-Office”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com. CBCS– Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-IV: CERTIFICATE COURSE		SEMESTER - IV
Course Title: TALLY ERP 9 PRACTICAL		
Course Code:	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objectives

1. To Gain the Knowledge of Fundamentals of Accounting.
2. To Working with companies in Tally.ERP 9
3. To Familiar with Fundamentals of Inventory Management
4. To Practice with Recording of Day-to-Day Transactions
5. To Recording Inventory Voucher

LIST OF PRACTICAL LAB EXERCISES

Lab - 1: Fundamentals of Accounting: Introduction – Accounting Terms – Accounting Principles – Concepts – Conventions – Double Entry System – Types of Accounts – Golden Rules of Accounting – Source Documents – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements.

Lab – 2 Introduction of Tally ERP 9: Introduction – Getting Started with Tally ERP 9 – Mouse and Keyboard Conventions – Creation of Company – Shut a Company – Select a Company - Alter a Company – Delete a Company – Company Features (F11) – Configuration (F12) – Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Ledger Deleting Groups - Learning Shortcut Keys.

Lab – 3: Fundamentals of Inventory Management: Introduction –Inventory Management – Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in Tally ERP 9 – Creating Inventory Master – Creation of Stock Group – Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys.

Lab – 4: Recording of Day-to-Day Transactions: Introduction –Business Transactions – Recording Transactions in Tally ERP 9 - Accounting Vouchers – Receipt Voucher – Contra Voucher – Payment Voucher – Purchase Voucher – Sales Voucher – Debit Note Voucher – Credit Note Voucher – Journal Voucher – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries.

Lab – 5: Recording Inventory Voucher: Receipt Note Voucher – Delivery Note Voucher – Rejection in Voucher – Rejection Out Voucher – Stock Journal Voucher – Physical Verification of Stocks. Learning Shortcut Keys.

Text Book

1. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-1” Sahaj Enterprise, Bengaluru, India, 2018.
2. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-2” Sahaj Enterprise, Bengaluru, India, 2018.