
VIVEKANANDA COLLEGE

College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training

DBT Star College Scheme Funded

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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 Credit System (CBCS)

and

Learning Outcomesbased Curriculum Framework(LOCF)

(For those students admitted during the Academic Year 2021 and 22 after)

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com

SCHEME OF EXAMINATIONS

(For those students admitted during the Academic Year 2021 and 22 after)

FIRST SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core Course	41CT11	Accounting for Managerial Decisions	6	4	25	75	100
III	Core Course	41CT12	Research Methodology	6	4	25	75	100
III	Core Practical	41CP13	Lab-I: MS Office	6	3	40	60	100
III	Core Course	41CT14	Human Resource Management	6	3	25	75	100
III	DSC	41DS1A 41DS1B	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 Course	41CT21	E-Commerce	6	3	25	75	100
III	Core Course	41CT22	Advanced Financial Accounting	6	5	25	75	100
III	Core Course	41CT23	Financial Management	6	5	25	75	100
III	Core Course	41CT24	Quantitative Techniques	6	3	25	75	100
III	DSC	41DS2A 41DS2B	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 Course	41CT31	International Marketing Management	6	5	25	75	100
III	Core Course	41CT32	Corporate Financial Accounting	6	6	25	75	100
III	Core Course	41CT33	Income Tax Law and Practice	6	6	25	75	100
III	Core Practical	41CP34	Lab-II: Computerised Accounting Using TallyPrime	6	4	40	60	100
IV	GEC	41GE31	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 Course	41CT41	Financial Markets and Services	6	4	25	75	100
III	Core Course	41CT42	Applied Cost Accounting	6	5	25	75	100
III	Core Course	41CT43	Income Tax Law and Tax Planning	6	4	25	75	100
III	Core Course	41CT44	Investment Management	4	2	25	75	100
III	Core Course	41PV41	Project and Viva-Voce	4	4	--	100	100
III	DSC	41DS4A 41DS4B	Entrepreneurship Development / Business Environment and Ethics	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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Recall the various tools of financial statement analysis.	K1, K2, K3 & K4
CLO 2	Prepare statement of cash flows.	K1, K2, K3 & K4
CLO 3	Apply the Marginal Costing techniques in managerial decisions.	K1, K2, K3 & K4
CLO 4	Solve the problems on standard costing and variance analysis.	K1, K2, K3 & K4
CLO 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 Course and problems in the ratio of **40% and 60%** respectively.

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Understand the various types of research, research design and research process.	K1, K2, K3 & K4
CLO 2	Formulate and test hypothesis and use measurement scales.	K1, K2, K3 & K4
CLO 3	Evaluate the various sampling techniques.	K1, K2, K3 & K4
CLO 4	Prepare and use various techniques of data collection.	K1, K2, K3 & K4
CLO 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
PLO 1	9	9	9	0	0	1	3
PLO 2	9	9	9	0	0	1	3
PLO 3	9	9	9	0	0	1	3
PLO 4	9	9	9	0	0	1	3
PLO 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
CLO 1	9	9	3	3	3
CLO 2	9	9	3	3	3
CLO 3	9	9	3	3	3
CLO 4	9	9	3	3	3
CLO 5	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
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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Prepare and format the word document, invitations, and greeting cards using MS Word.	K1, K2, K3 & K4
CLO 2	Do mail merges for preparing office communication using MS Word.	K1, K2, K3 & K4
CLO 3	Write Excel program to prepare mark statements, Electricity Bill, Pay Bill.	K1, K2, K3 & K4
CLO 4	Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.	K1, K2, K3 & K4
CLO 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 Lindai O’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

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - I
Course Title: HUMAN RESOURCE MANAGEMENT		
Course Code: 4ICT14	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Understand the basic concepts, functions and processes of human resource Management.	K1, K2, K3 & K4
CLO 2	Explain the methods of employee training and development.	K1, K2, K3 & K4
CLO 3	Evaluate the methods of performance appraisal and wages administrations	K1, K2, K3 & K4
CLO 4	Analyse the techniques of managing and retaining human resources	K1, K2, K3 & K4
CLO 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	1	3	3	3
CLO2	9	1	3	1	3	3	3
CLO3	9	1	3	1	3	3	3
CLO4	9	1	3	1	3	3	3
CLO5	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
CLO1	9	3	3	1	3
CLO2	9	3	3	1	3
CLO3	9	3	3	1	3
CLO4	9	3	3	1	3
CLO5	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
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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Discipline Specific Elective		SEMESTER - I
Course Title: GOODS AND SERVICES TAX LAW & PRACTICE		
Course Code: 41DS1A	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Recollect the provisions of GST Law & Practice	K1, K2, K3 & K4
CLO 2	Apply the provisions regarding Levy of and Exemption from GST	K1, K2, K3 & K4
CLO 3	Initiate the procedure for registration of dealers and claim Input Tax Credit under GST	K1, K2, K3 & K4
CLO 4	Fill and filing the various returns for dealers under GST	K1, K2, K3 & K4
CLO 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	1	1	1	3	3
CLO2	9	3	1	1	1	3	3
CLO3	9	3	1	1	1	3	3
CLO4	9	3	1	1	1	3	3
CLO5	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
CLO1	9	3	1	3	3
CLO2	9	3	1	3	3
CLO3	9	3	1	3	3
CLO4	9	3	1	3	3
CLO5	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 LOCF)

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

Part-III: Discipline Specific Elective		SEMESTER - I
Course Title: SERVICE MARKETING		
Course Code: 41DS1B	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To help students to gain practical knowledge on Information and communication Technology in business.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the concepts and futures of service sector and service industry.	K1, K2, K3
CO 2	Analyse the concept, growth and elements of services marketing and marketing mix.	K1, K2, K3
CO 3	Evaluate the various process and intermediaries in service design and delivery process	K1, K2, K3
CO 4	Analyse the various aspects of STP strategy and Segmentation of services	K1, K2, K3
CO 5	Examine the various sources, elements and challenges of -CRM and CRM.	K1, K2, K3

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

Syllabus**Unit I**

Nature and Scope of Services Introduction, meaning of services, unique characteristics, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.

Unit II

Services Marketing Introduction, concept and evolution of services marketing, meaning of service marketing, myths encountered in services, need for service marketing, and growth in Services Marketing. Services Marketing Mix and Gaps Model Introduction, 7Ps of service marketing, service gaps framework, perceived service quality, models of service marketing.

Unit III

Service Design and Service Delivery Introduction, Service delivery process, service encounters and Moments of Truth, employee role in service delivery, service employee- criteria, importance and emotional approach, role of service provider, intermediaries involved in Service Process and Service Delivery.

Unit IV

STP Strategy for Services Introduction, Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing, need for targeting and positioning of services, positioning strategies for services, positioning Through Product/Service Delivery Strategies, Positioning Through Pricing Strategies, Positioning Through Distribution Strategies, positioning through Sales Promotion and Advertising, Service Differentiation Strategies.

Unit V

e-CRM – Emerging Trend in CRM Introduction, Importance of e-CRM in Service Marketing, Challenges involved in formulating and implementing e-CRM strategies, e-CRM architecture and its

components, Five engines of e-CRM, Evolution of e-customer and e-marketing, e-CRM for personalized services

Text Book

1. Dr. K. Karunakaran, **Service Marketing**, Himalaya Publishing House, New Delhi, 2020

Reference Books

1. R. Srinivasan, **Services Marketing**, PHI Learning Private Limited, New Delhi – 2016.
2. Hitesh Jhanji, **Services Marketing**, Lovely Professional University, New Delhi – 2014.
3. John E. G. Bateson, K. Douglas Hoffman: **Services Marketing**, Cengage Learning, 4e, 2015.
4. Ram Mohan Rao: **Services Marketing** (Pearson Education) Christopher Lovelock, Jochenwirtz, Jayanta Chatterjee, **Services Marketing**, 7th edition Pearson 2015
5. Valarie A. Zeithaml & Mary Jo Bitner: **Services Marketing – Integrating customer focus across the firm**, TMH, 6e, 2013.
6. Nimit Chowdhary, Monika Chowdhary, **Textbook of Marketing of Services: The Indian Experience**, MACMILLAN, 2013.
7. Govind Apte: **Services Marketing**, Oxford Press, 2011.

E-Resources

1. Growth in Services: <https://www.oecd.org/general/34749412.pdf>
2. 7 Ps in service: <https://www.slideshare.net/RameezShah5/7-ps-of-services-marketing>
3. Service intermediaries; <https://accountlearning.com/delivery-of-service-through-intermediaries-or-indirect-distribution-roles-of-service-intermediaries/>
4. Service delivery: <http://img.kerala.gov.in/docs/ind/sdp.pdf>
5. CRM Trends:
https://www.tutorialspoint.com/customer_relationship_management/crm_emerging_trends.htm

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	1	1	1	3	3
CLO2	9	3	1	1	1	3	3
CLO3	9	3	1	1	1	3	3
CLO4	9	3	1	1	1	3	3
CLO5	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
CLO1	9	3	1	3	3
CLO2	9	3	1	3	3
CLO3	9	3	1	3	3
CLO4	9	3	1	3	3
CLO5	9	3	1	3	3
Total	45	15	5	15	15

Strong - 9 Medium - 3 Low - 1

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Remember the basics of Internet.	K1, K2, K3 & K4
CLO 2	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3 & K4
CLO 3	Explain the infrastructure for e-commerce.	K1, K2, K3 & K4
CLO 4	Examine the Applications of EDI to Business.	K1, K2, K3 & K4
CLO 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 Services – Business Services Infrastructure – Public Policy and Legal Infrastructure.

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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	1	1	1	3	3
CLO2	9	3	1	1	1	3	3
CLO3	9	3	1	1	1	3	3
CLO4	9	3	1	1	1	3	3
CLO5	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
CLO1	9	1	1	3	3
CLO2	9	1	1	3	3
CLO3	9	1	1	3	3
CLO4	9	1	1	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - II
Course Title: ADVANCED FINANCIAL ACCOUNTING		
Course Code: 4ICT22	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Appreciate the principles, policies and accounting standards.	K1, K2, K3 & K4
CLO 2	Apply the procedure to ascertain the profit under single entry system.	K1, K2, K3 & K4
CLO 3	Prepare accounts under branch and departmental systems.	K1, K2, K3 & K4
CLO 4	Give the accounting treatment for admission, retirement and dissolution in partnership firm.	K1, K2, K3 & K4
CLO 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 Course and problems in the ratio of 20% and 80% respectively.

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - II
Course Title: FINANCIAL MANAGEMENT		
Course Code: 4ICT23	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Explain the functions of financial management and sources of finance.	K1, K2, K3 & K4
CLO 2	Discuss the theories of capital structure and computation of cost of capital.	K1, K2, K3 & K4
CLO 3	Evaluate the capital investment proposals.	K1, K2, K3 & K4
CLO 4	Identify the determinants of dividend policy and evaluate dividend theories.	K1, K2, K3 & K4
CLO 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 Course and problem in the ratio of 40% and 60% respectively.

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

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

Course of Games – Two persons – Zero sum game – Mixed strategies – Dominant strategies.- Queuing Course – 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

DEPARTMENT OF COMMERCE, VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST-625 234

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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Discipline Specific Elective		SEMESTER - II
Course Title: COMMERCE FOR COMPETITIVE EXAMINATIONS		
Course Code: 4IDS2A	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 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
CLO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3 & K4
CLO 3	Explain the various issues in marketing and banking.	K1, K2, K3 & K4
CLO 4	Analyze the various applications of information and computer technology.	K1, K2, K3 & K4
CLO 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	0	0	0	0	3
CLO2	9	3	0	0	0	0	3
CLO3	9	3	0	0	0	0	3
CLO4	9	3	0	0	0	0	3
CLO5	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
CLO1	9	0	0	0	3
CLO2	9	0	0	0	3
CLO3	9	0	0	0	3
CLO4	9	0	0	0	3
CLO5	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

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Discipline Specific Elective		SEMESTER - II
Course Title: DATA ANALYSIS USING SPSS		
Course Code: 4IDS2B	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To obtain knowledge about various statistical tools used in business.

Course Leanings Outcomes (CLOs)

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

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

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

Syllabus**UNIT-I**

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

UNIT-II

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]

UNIT-III

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

UNIT-IV

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

UNIT-V

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

Text Book

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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Understand the concepts of international marketing and environment.	K1 , K2, K3, K4
CLO 2	Analyse the determinants of market selection and market entry methods	K1 , K2, K3, K4
CLO 3	Evaluate the various determinants of international marketing channels	K1 , K2, K3, K4
CLO 4	Analyse the Export Procedure and Documentation	K1 , K2, K3, K4
CLO 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	0	1	3	3
CLO2	9	1	3	0	1	3	3
CLO3	9	1	3	0	1	3	3
CLO4	9	1	3	0	1	3	3
CLO5	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
CLO1	9	3	1	3	3
CLO2	9	3	1	3	3
CLO3	9	3	1	3	3
CLO4	9	3	1	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learning Outcomes (CLOs)

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

No.	Course Learning Outcomes (CLOs)	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Prepare the financial statements of companies	K1 , K2, K3, K4
CLO 2	Prepare the consolidated financial statements for holding companies.	K1 , K2, K3, K4
CLO 3	Prepare the final accounts of banking companies	K1 , K2, K3, K4
CLO 4	Prepare the final accounts of life and non life insurance companies	K1 , K2, K3, K4
CLO 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 (Course only) - Inflation Accounting – Meaning-features-methods (Course 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - III
Course Title: INCOME TAX LAW AND PRACTICE		
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 Learnings Outcomes (CLOs)

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

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

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	1	0	0	3	3
CLO2	9	3	1	0	0	3	3
CLO3	9	3	1	0	0	3	3
CLO4	9	3	1	0	0	3	3
CLO5	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
CLO1	9	0	0	3	3
CLO2	9	0	0	3	3
CLO3	9	0	0	3	3
CLO4	9	0	0	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Practical		SEMESTER - III	
Course Title: Lab-II: COMPUTERISED ACCOUNTING USING TALLYPRIME			
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

Course Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Possess skills to create a company with accounting and inventory features.	K1 , K2, K3, K4
CLO 2	Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.	K1 , K2, K3, K4
CLO 3	Prepare Bank reconciliation statement and debtors, creditors management	K1 , K2, K3, K4
CLO 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
CLO 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: Fundamentals of Accounting: Introduction – Accounting Terms – Accounting Principles – Concepts – Conventions – Double Entry System – Types of Accounts – Golden Rules of Accounting – Source Documents for Accounting – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements - Computerised Accounting.

Introduction of TallyPrime: Introduction – Getting Started with TallyPrime – Downloading & Installation of TallyPrime - Mouse and Keyboard Conventions – Company Creation – Getting Started with TallyPrime - Shut a Company – Select a Company - Alter a Company –Delete a Company – Company Features (F11) and Configuration (F12) - Learning Shortcut Keys - Practice Exercises.

Lab – 2: Accounting Masters in TallyPrime:

Creating Accounting Masters:Introduction to AccountingMasters– Ledger - Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group - Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Groups - Deleting Group - Learning Shortcut Keys- Practice Exercises.

Recording Accounting Vouchers: Introduction –Business Transactions – Recording Transactions in TallyPrime– Accounting Vouchers – Receipt Voucher (F6) - Contra Voucher (F4) - Payment Voucher (F5) - Purchase Voucher (F9) - Sales Voucher (F8) - Debit Note Voucher (Alt + F5) - Credit Note Voucher (Alt + F6) - Journal Voucher (F7) – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries - Learning Shortcut Keys- Practice Exercises.

Lab – 3: Inventory Masters inTallyPrime:

Creating Inventory Masters: Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in TallyPrime – Creating Inventory Master – Creation of Stock Group – Stock Categories - Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys- Practice Exercises.

Recording Inventory Vouchers: *Purchase Order Processing* - Recording of Purchase Order - Recording of Receipt Note Voucher - Recording Rejections Out Voucher – Recording Purchase Voucher – Recording Debit Note Voucher – Recording Payment Voucher.

Sales Order Processing– Recording of Sales Order in TallyPrime– Printing of Quotation – Recording Delivery Note Voucher – Recording Rejections in Voucher – Recording of Sales Voucher – Recording Receipt Voucher – Order Outstandings– Sales Order Outstanding – Purchase Order Outstanding – Pre-Closure of Orders – Reorder Level – Display Reorder Status –Godown Transfer - Learning Shortcut Keys- Practice Exercises.

Lab - 4: Banking: Introduction – Banking Payments – Setting up Banking Features – Cheque Management – Cheque Printing – Cheque Register – Bank Reconciliation Statement - Learning Shortcut Keys- Practice Exercises.

Lab - 5: MIS Reports: Introduction – Types of MIS Report in TallyPrime – Trial Balance – Balance Sheet – Profit and Loss Account - Cash Flow Statement – Fund Flow Statement – Ratio Analysis – Day Book - Receipts and Payment – Purchase Register – Sales Register – Bills Receivables and Payable – Inventory Reports – Stock Summary – Stock Transfer - Learning Shortcut Keys- Practice Exercises.

Lab - 6: Account Receivable and Payable Management: Introduction – Accounts Payable and Receivable – Maintaining Bill-wise Details – Activation of Maintaining Bill-wise Details Feature – New Reference – Against Reference – Advance Reference – On Account – Credits Limit – Payment Performance of Debtors – Changing Financial Year in TallyPrime - Learning Shortcut Keys- Practice Exercises.

Lab -7: Allocation and Tracking of Expenses and Incomes: Introduction - Cost Centre and Cost Categories – Automation of Cost Centres and Cost Categories – Cost Centre Report - Learning Shortcut Keys- Practice Exercises.

Lab - 8: Enabling GST and Recording GST Transaction in TallyPrime: Introduction to GST - E-Way Bill - GST e-Invoicing - GST in TallyPrime - Hierarchy of Calculating Tax in Transactions - Recording GST compliant transactions - Accounting Intrastate Supply of Goods & Services - Accounting Interstate Supply of Goods & Services - Accounting Purchase and Sales Returns of Goods with GST - Supplies Inclusive of Tax - E-Way Bill Report in Tally - Input Tax Credit Set Off against Liability - GST Tax Payment - Generating GST Returns for Regular Dealer in Tally - Filing GST Returns in Tally - Generating e-Invoice in TallyPrime - Quarterly Return Monthly Payment Scheme - Composition Dealer under GST Regime - Learning Shortcut Keys- Practice Exercises.

Lab - 9: Enabling TDS and Recording TDS Transactions: Introduction to TDS - Basic Concepts of TDS - TDS Process - TDS in TallyPrime - Activation of TDS in TallyPrime - TDS Statutory Masters - Configuration of TDS at Different levels - Recording TDS Compliant Transactions in TallyPrime - TDS Exceptions - TDS Payment to Department - TDS Report - Learning Shortcut Keys - Practice Exercises.

Lab - 10: Enabling TCS and Recording TCS Transactions:

Tax Collected at Source (TCS): Introduction – Basic Concepts of TCS – Configuring TallyPrime for TCS – Enabling TCS in TallyPrime – Sales of TCS Goods at Lower Rate – Sales of TCS Goods at Nil Rate – TCS Report - Learning Shortcut Keys - Practice Exercises.

Lab - 11: Payroll, Income Tax, HR (Payroll): Introduction – Feature of Payroll –Activating Payroll – Processing Basic Payroll in TallyPrime – Employee Setup – Creation of Payroll Units Attendance/ Production Types – Creation of Pay Heads – Payroll Reports – Income Tax – Employee Setup – Income Tax Pay Head Creation and Defining Salary – Provide Income Tax Details – Income Tax Reports - Learning Shortcut Keys.

Lab - 12: Management of Business Data: Introduction - Exporting of data in available formats - Export and Import of Data - Open Database Connectivity (ODBC) - Printing of Company Logo on Vouchers, Invoices & Reports - Shortcut Keys - Practice Exercises.

Text Books

1. Tally Education Pvt. Ltd, “**TallyEssential Level 1**” Sahaj Enterprise, Bengaluru, India, 2021.
2. Tally Education Pvt. Ltd, “**TallyEssential Level 2**” Sahaj Enterprise, Bengaluru, India, 2021.

3. Tally Education Pvt. Ltd, “TallyEssential Level 3” Sahaj Enterprise, Bengaluru, India, 2021.
4. Tally Education Pvt. Ltd, “TallyProfessional Part 1” Sahaj Enterprise, Bengaluru, India, 2021.
5. Tally Education Pvt. Ltd, “TallyProfessional Part 1” Sahaj Enterprise, Bengaluru, India, 2021.

Reference Books

1. V Mishra “Tally Prime 2.0 with GST: Tally Prime Beta version Kindle Edition.
2. Sanjay Satpathy “TallyPrime Book” (Advanced Usage)-with Practical Assignments, Kindle Edition.
3. Tax Sarthi “Payroll in Tally Prime” | Tally prime Book | Volume 4th Paperback – 3 May 2021
4. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-1” Sahaj Enterprise, Bengaluru, India, 2019.
5. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-2” Sahaj Enterprise, Bengaluru, India, 2019.
6. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-1” Sahaj Enterprise, Bengaluru, India, 2019.
7. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-2” Sahaj Enterprise, Bengaluru, India, 2019.
8. Tally Education Pvt. Ltd, “GST using Tally.ERP 9” Sahaj Enterprise, Bengaluru, India, 2019.

E-Resources

- https://www.youtube.com/watch?v=rG_eHA3vN1ITally Prime Complete Tutorial in Tamil | 2021
- <https://www.youtube.com/watch?v=Sw2H56aMe-g>TallyPrime Full Course I Learn Complete TallyPrime.
- <https://www.youtube.com/watch?v=FMuPjxYiX54>Voucher Creation with Example in Tally Prime in Tamil.
- <https://www.youtube.com/watch?v=mB8mwWQkqAY>Tally Prime Tutorial Purchase Entry with GST - CGST | SGST | IGST
- <https://www.youtube.com/watch?v=10G4hXM2X8c> (How to Create User Security Control)
- <https://www.youtube.com/watch?v=t2PQWH8KOYg> (Basic Accounting Concepts)
- <https://www.youtube.com/watch?v=2-0Tq7J722U> (Basic Accounts and Journal Entries)

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	1	0	0	3	3
CLO2	9	3	1	0	0	3	3
CLO3	9	3	1	0	0	3	3
CLO4	9	3	1	0	0	3	3
CLO5	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
CLO1	9	0	0	3	3
CLO2	9	0	0	3	3
CLO3	9	0	0	3	3
CLO4	9	0	0	3	3
CLO5	9	0	0	3	3
Total	45	0	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Generic Elective Course		SEMESTER - III
Course Title: BANKING TECHNOLOGY		
Course Code: 41GE31	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 Learning Outcomes (CLOs)

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

No.	Course Learning Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Understand the concept of core banking and computerization a bank.	K1 , K2, K3, K4
CLO 2	Understand the various concepts of delivery channels.	K1 , K2, K3, K4
CLO 3	Explain the various digital banking channels.	K1 , K2, K3, K4
CLO 4	Analyse the financial communication networks and other e-devices.	K1 , K2, K3, K4
CLO 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

L

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	3	3	0	3	3
CLO2	9	3	3	3	0	3	3
CLO3	9	3	3	3	0	3	3
CLO4	9	3	3	3	0	3	3
CLO5	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
CLO1	9	3	0	3	3
CLO2	9	3	0	3	3
CLO3	9	3	0	3	3
CLO4	9	3	0	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 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 Learnings Outcomes (CLOs)

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

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

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	0	1	3	3
CLO2	9	1	3	0	1	3	3
CLO3	9	1	3	0	1	3	3
CLO4	9	1	3	0	1	3	3
CLO5	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
CLO1	9	3	1	3	3
CLO2	9	3	1	3	3
CLO3	9	3	1	3	3
CLO4	9	3	1	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: APPLIED COST ACCOUNTING		
Course Code: 4ICT42	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 Leanings Outcomes (CLOs)

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

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

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I (Course 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., “**Cost Accounting**”, 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	3	1	0	3	3
CLO2	9	9	3	1	0	3	3
CLO3	9	9	3	1	0	3	3
CLO4	9	9	3	1	0	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: INCOME TAX LAW AND TAX PLANNING		
Course Code: 4ICT43	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Explain the computation of income of HUF	K1 , K2, K3, K4
CLO 2	Explain the provisions of assessment of firm and taxation of limited liability partnership.	K1 , K2, K3, K4
CLO 3	Computethe income of company	K1 , K2, K3, K4
CLO 4	Identify the various components of assessment.	K1 , K2, K3, K4
CLO 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 Panning – 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**”, SahityaBhavan Publication, Agra.

Reference Book (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y.Hari Prasad Reddy, “**Income Tax Course, 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 Course 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	0	1	0	3	3
CLO2	9	3	0	1	0	3	3
CLO3	9	3	0	3	0	3	3
CLO4	9	3	0	1	0	3	3
CLO5	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
CLO1	9	0	0	3	3
CLO2	9	0	0	3	3
CLO3	9	0	0	3	3
CLO4	9	0	0	3	3
CLO5	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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Course		SEMESTER - IV
Course Title: INVESTMENT MANAGEMENT		
Course Code: 4ICT44	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 Learnings Outcomes (CLOs)

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

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

Text BookPreeti 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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	0	1	3	3
CLO2	9	1	3	0	1	3	3
CLO3	9	1	3	0	1	3	3
CLO4	9	1	3	0	1	3	3
CLO5	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
CLO1	9	3	1	3	3
CLO2	9	3	1	3	3
CLO3	9	3	1	3	3
CLO4	9	3	1	3	3
CLO5	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. CBCS– Outcome Based Education (LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Discipline Specific Elective		SEMESTER - IV
Course Title: ENTREPRENEURSHIP DEVELOPMENT		
Course Code: 4IDS4A	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 Learnings Outcomes (CLOs)

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

No.	Course Learnings Outcomes (CLOs)	Knowledge Level(According to Bloom's Taxonomy)
CLO 1	Understand the entrepreneurship, qualities and types of entrepreneurs.	K1, K2, K3, K4
CLO 2	Explain the talent identification and steps in entrepreneurship development and role of women entrepreneurs.	K1, K2, K3, K4
CLO 3	Identify, formulate and appraise the projects for implementation.	K1, K2, K3, K4
CLO 4	Evaluate the various institutional support and subsidies for entrepreneurship development.	K1, K2, K3, K4
CLO 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.GordonK.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 CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	0	3	3	3
CLO2	9	1	3	0	3	3	3
CLO3	9	1	3	0	3	3	3
CLO4	9	1	3	0	3	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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 2021-22 and after)

Part-III: Discipline Specific Elective		SEMESTER - IV
Course Title: BUSINESS ENVIRONMENT AND ETHICS		
Course Code: 41DS4B	Hours per week: 4	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To help students to gain practical knowledge on Business Environment and Ethics.

Course Learnings Outcomes (CLOs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Know the Business Environment, concept, types and elements of Indian Constitution	K1, K2, K3
CLO 2	Understand types, framework of organizational theories and sources, ethics across culture, factors influencing business ethics.	K1, K2, K3
CLO 3	Evaluate the appraisal of a project through its various elements	K1, K2, K3
CLO 4	Know the various aspects of planning, designing, scheduling and time estimation of a project	K1, K2, K3
CLO 5	Understand the features of project contrasting, communication, coordination and factors influencing project management	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying K4 – Analyse

Syllabus

UNIT-I

Business environment - The concept and significance - constituents of business environment - Business and society , Business & ethics - Social responsibility - Environmental pollution and control. Business and culture- Business and Government - Political system and its influence on business - Indian constitution - Directive Principles of State Policy.

UNIT- II

Managing Ethics- meaning and types - framework of organizational theories and sources - ethics across culture - factors influencing business ethics – ethical decision making - ethical values and stakeholders - ethics and profit. Corporate Governance - structure of Boards- reforms in Boards - compensation issues - ethical leadership..

UNIT- III

Globalization of the economy - trends and issues, Politics and environment, MNCs and Government relationships- Introduction to GATT and WTO.

UNIT- IV

Fiscal policy - central finances and new fiscal policy - Direct and indirect Tax structure, VAT, MODVAT - Service Tax problems and reforms -Expenditure Tax - Public debts & deficit financing.

UNIT- V

Legal environment of business - Monopolies - Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

Text Book

Study Material, *Business Environment and Ethics*.

Reference Books

Study Material, *Business Environment and Ethics*. School of Distance Education

Bharathiar University, Coimbatore - 641 046, Tata McGraw Hill Education Private Limited, 2018.

E-Resources

1. Role of Project Manager:
https://www.researchgate.net/publication/262564011_Project_Manager_Leadership_Role_in_Improving_Project_Performance/link/5631ec3c08ae0530378d3931/download
2. Project Formulation: <https://www.slideshare.net/Simranpreet5/project-formulation-78389404>
3. Project Appraisal :<https://mymanagementguide.com/project-appraisal-definition-and-steps/>
4. Components of Planning: <https://www.indiastudychannel.com/projects/5348-COMPONENTS-OF-PLANNING.aspx>
5. PERT CPM: <https://www.srividyaengg.ac.in/coursematerial/CSE/104745.pdf>

Mapping of CLO with PLO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	1	3	0	3	3	3
CLO2	9	1	3	0	3	3	3
CLO3	9	1	3	0	3	3	3
CLO4	9	1	3	0	3	3	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	9	3	3	3	3
Total	45	15	15	15	15

- Passed in the Board of Studies Meeting held on 5th March 2022
- Approved in the Academic Council Meeting held on 31st March 2022.

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

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

(For those students admitted during the Academic Year 2021-22 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 LindaiO’Leary ,“**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

Programme: M.Com. CBCS– Outcome Based Education (LOCF)
(For those students admitted during the Academic Year 2021-22 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.