M.Com.
Master of Commerce

CHOICE BASED CREDIT SYSTEM
(CBCS)
Syllabus 2020–2021

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
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KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established under Section 3 of UGC Act, 1956)
Coimbatore - 641 021, INDIA

FACULTY OF ARTS, SCIENCE AND HUMANITIES
POST-GRADUATE PROGRAMMES
(M.Sc., M.Com.)

REGULAR MODE
CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS - 2020
The following Regulations are effective from the academic year 2020-2021 and are applicable to the candidates admitted in Post Graduate (PG) Degree programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020 – 2021 onwards.

1PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 P.G. PROGRAMMES OFFERED
The various P.G. Programmes offered by the KAHE are listed in the table below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Programme Offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>M.Sc. Biochemistry</td>
</tr>
<tr>
<td>2</td>
<td>M.Sc. Microbiology</td>
</tr>
<tr>
<td>3</td>
<td>M.Sc. Biotechnology</td>
</tr>
<tr>
<td>4</td>
<td>M.Sc. Physics</td>
</tr>
<tr>
<td>5</td>
<td>M.Sc. Chemistry</td>
</tr>
<tr>
<td>6</td>
<td>M.Sc. Mathematics</td>
</tr>
<tr>
<td>7</td>
<td>M.Sc. Computer Science</td>
</tr>
<tr>
<td>8</td>
<td>M.Sc. Applied Astrology</td>
</tr>
<tr>
<td>9</td>
<td>M.Sc. Material Science</td>
</tr>
<tr>
<td>10</td>
<td>M.Com.</td>
</tr>
</tbody>
</table>

1.2 MODE OF STUDY
Full-Time
All programmes are offered under Full-Time Regular mode. Candidates admitted under ‘Full-Time’ should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 ADMISSION REQUIREMENTS (ELIGIBILITY)
Candidates for admission to the first semester Master’s Degree Programme shall be required to have passed an appropriate Degree Examination of this Deemed to be University or any
other University accepted by the KAHE as equivalent thereto. Admission shall be offered only to the candidates who possess the qualification prescribed against each course as given in the table below.

**QUALIFICATIONS FOR ADMISSION**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Programme Offered</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>M.Sc. Biochemistry</td>
<td>B.Sc. Degree with Biology / Biochemistry / Chemistry with Biology Ancillary Biotech / Biotechnology / B.F.Sc. / Polymer Chemistry / Microbiology / Zoology / Botany / Plant Science / Plant Biotechnology / Animal Science / Animal Biotechnology / B.Pharm / Industrial Chemistry / Applied Microbiology / Medical Microbiology / Human Genetics / Medical Genetics / Molecular Biology / Genetics Technology / Environmental Science / Environment Biotechnology / Genetic Engineering / Bioinformatics / Plant Biology &amp; Biotechnology / Animal Cell &amp; Biotechnology / Agriculture / Medical Lab Technology / Nutrition &amp; Dietetics</td>
</tr>
<tr>
<td>2</td>
<td>M.Sc. Microbiology</td>
<td>B.Sc. Microbiology / Applied Microbiology / Industrial Microbiology / Medical Microbiology / Botany / Zoology / Biology / Biotechnology / Molecular Biology / Genetic Engineering / Biochemistry / Agriculture / Forestry / Medical Lab Technology / Life Sciences</td>
</tr>
<tr>
<td>5</td>
<td>M.Sc. Chemistry</td>
<td>B.Sc. Chemistry, Industrial Chemistry, Polymer Chemistry</td>
</tr>
<tr>
<td>Programme</td>
<td>Min. No. of Semesters</td>
<td>Max. No. of Semesters</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>-----------------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>M.Sc., M.Com</td>
<td>4</td>
<td>8</td>
</tr>
</tbody>
</table>

2.2 Each semester normally consists of 90 working days or 450 Instructional hours for full-time mode of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1 All programmes are offered under Choice Based Credit System with a total credit ranges from 87 to 93 for the PG programmes.

3.2 Credits
Credits means the weightage given to each course of study by the experts of the Board of Studies concerned. A total of 87 to 93 credits are prescribed for the PG programme (two years)

4. STRUCTURE OF THE PROGRAMME
Every Programme will have a curriculum and syllabus consisting of core courses, elective courses, open elective and project work.

a. Core course
Core course consists of theory and practical and the examinations shall be conducted at the end of each semester.

b. Elective course
Elective courses are to be chosen with the approval of the Head of the department concerned from the list of elective courses mentioned in the curriculum.
c. Project Work
The candidates shall undertake the project work in the Fourth Semester either in the Department concerned or in Industries, Institute or any other Organizations and the project report has to be submitted at the end of the fourth semester.
In case the candidate undertakes the project work outside the Department, the teacher concerned within the Department shall be the Main guide and the teacher/scientist under whom the work is carried out will be the Co-guide. The candidate shall bring the attendance certificate from the place of project work carried out.

d. Value Added Courses
Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the student in getting placement. Students of all programmes are eligible to enroll for the Value Added Course. The student shall choose one Value Added Course per semester from the list of Value Added Courses available in KAHE. The examinations shall be conducted at the end of the Value-Added Course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the Value Added Course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

e. Internship
The student shall undergo 15 days internship in the end of II semester.

Online Course
Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first three semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the third semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required a earn a particular Degree.

5. MEDIUM OF INSTRUCTION
The medium of instruction for all courses, examinations, seminar presentations and project/thesis/dissertation reports shall be in English.

6. MAXIMUM MARKS
The maximum marks assigned to different courses shall be as follows:

(i) Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks are for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

(ii) Maximum marks for Project work

<table>
<thead>
<tr>
<th>S. No</th>
<th>Programme</th>
<th>Maximum marks</th>
<th>CIA</th>
<th>ESE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>M.Sc., M.Com.</td>
<td>200</td>
<td>80</td>
<td>120</td>
</tr>
</tbody>
</table>

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION
a. Ideally every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75%
of the classes and the conduct of the candidate is satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to redo the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY MENTOR
To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot a certain number of students to a faculty who will function as mentor throughout their period of study. Faculty mentors shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students know their attendance status and satisfy the clause 7 of this regulation.

b. ONLINE COURSE COORDINATOR
To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advice the students regarding the online courses and monitor their course.

9. CLASS COMMITTEE
Every class shall have a Class Committee consisting of teachers of the class concerned, student representatives (Minimum two boys and 2 girls of various capabilities and Maximum of 6 students) and the concerned HoD / senior faculty as a Chairperson. The objective of the class committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

❖ Analyzing and Solving problems experienced by students in the class room and in the laboratories.
❖ Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
❖ The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the class committee shall be constituted by the respective faculty Dean.
❖ The Class Committee shall be constituted during the first week of each semester.
❖ The HoD / Chairperson of the class committee is authorized to convene the meeting of the class committee.
❖ The respective faculty Dean has the right to participate in any class committee meeting.
The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES
Each common theory course offered to more than one discipline or group shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. It feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDED MARKS FOR INTERNAL ASSESSMENT
11.1 Every Faculty is required to maintain an Attendance and Assessment Record (Log book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

### Theory Courses

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Test – I (first 2 ½ units)</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Test – II (last 2 ½ units)</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Journal Paper Analysis &amp; Presentation*</td>
<td>15</td>
</tr>
</tbody>
</table>

**Continuous Internal Assessment: Total** 40

*Evaluated by two faculty members of the department concerned. Distribution up of marks for one Journal paper analysis: Subject matter 5 marks, Communication/PPT Presentation 4 marks, Visual aid 2 marks and Question and Discussion 4 marks

### Practical Courses

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Observation work</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>Record work</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>Model practical examination</td>
<td>15</td>
</tr>
<tr>
<td>5</td>
<td>Viva – voce [Comprehensive]*</td>
<td>10</td>
</tr>
</tbody>
</table>

**Continuous Internal Assessment: Total** 40
* Viva - voce conducted during model practical examination.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/Experiment and records maintained.

11.3 Pattern of Test Question Paper

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>50 marks</td>
</tr>
<tr>
<td>Duration</td>
<td>2 Hours</td>
</tr>
<tr>
<td>Part – A</td>
<td>Objective type (20x1=20)</td>
</tr>
<tr>
<td>Part - B</td>
<td>Short Answer Type (3 x 2 = 6)</td>
</tr>
<tr>
<td>Part - C</td>
<td>3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)</td>
</tr>
</tbody>
</table>

11.4 Attendance

Marks Distribution for Attendance

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Attendance (%)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>91 and above</td>
<td>5.0</td>
</tr>
<tr>
<td>2</td>
<td>81 - 90</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>76 - 80</td>
<td>3.0</td>
</tr>
<tr>
<td>4</td>
<td>Less than 75</td>
<td>0</td>
</tr>
</tbody>
</table>

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): ESE will be held at the end of each semester for each course. The question paper is for a maximum of 60 marks.

Pattern of ESE Question Paper

12.2

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>60 marks for ESE</td>
</tr>
<tr>
<td>Duration</td>
<td>3 hours (½ Hr for Part – A Online &amp; 2 ½ Hours for Part – B and C)</td>
</tr>
<tr>
<td>Part – A</td>
<td>20 Questions of 1 mark each (20 x 1 = 20 Marks ) Question No. 1 to 20 Online Multiple Choice Questions</td>
</tr>
</tbody>
</table>
**Practical:** There shall be combined valuation. The pattern of distribution of marks shall be as given below.

| Experiments | 40 Marks |
| Record      | 10 Marks |
| *Viva-voce* | 10 Marks |
| **Total**   | **60 Marks** |

**Record Notebooks for Practical Examination**

Candidate taking the Practical Examination should submit Bonafide Record Notebook prescribed for the Practical Examination, failing which the candidate will not be permitted to take the Practical Examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

**12.3. Evaluation of Project Work**

12.3.1 The project shall carry a maximum mark as per clause 6 (ii). ESE will be a combined evaluation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

Guidelines to prepare the project report

a. Cover page
b. Bonafide certificate
c. Declaration
d. Acknowledgement
e. Table of contents
f. Chapters
   - Introduction
   - Aim and Objectives
   - Materials and Methods (Methodology)
   - Results (Analysis of Data) and Discussion (Interpretation)
   - Summary
   - References

12.3.3 The evaluation of the project will be based on the project report submitted and a *Viva-Voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by Examination Section, the candidate is deemed to have failed in the project work and shall re-enroll for the same in a subsequent semester.
If a candidate fails in the *viva-voce* examinations he/she has to resubmit the project report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva voce* examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he/she secures a pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments. 13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE.

13.5 A candidate who is absent in ESE in a Course / Practical / Project work after having enrolled for the same shall be considered to have failed in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSE ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (*only in ESE*) in the subsequent semester. *The improved marks shall be considered for classification but not for ranking.* If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Marks Range</th>
<th>Grade Point</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>91 - 100</td>
<td>10</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>A+</td>
<td>81- 90</td>
<td>9</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>A</td>
<td>71-80</td>
<td>8</td>
<td>VERY GOOD</td>
</tr>
<tr>
<td>B+</td>
<td>66- 70</td>
<td>7</td>
<td>GOOD</td>
</tr>
<tr>
<td>B</td>
<td>61 – 65</td>
<td>6</td>
<td>ABOVE AVERAGE</td>
</tr>
<tr>
<td>C</td>
<td>55 - 60</td>
<td>5</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>50 - 54</td>
<td>4</td>
<td>PASS</td>
</tr>
<tr>
<td>RA</td>
<td>&lt;50</td>
<td>-</td>
<td>REAPPEARANCE</td>
</tr>
<tr>
<td>AAA</td>
<td>-</td>
<td>-</td>
<td>ABSENT</td>
</tr>
</tbody>
</table>

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:
i. The list of courses enrolled during the semester and the corresponding grade scored.

ii. The Grade Point Average (GPA) for the semester and

iii. The Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA of a Semester and CGPA of a programme will be calculated as follows.

\[ \text{GPA of a Semester} = \frac{\sum CiGP_i}{\sum Ci} \]

where,
- \( Ci \) is the credit fixed for the course ‘i’ in any semester
- \( GP_i \) is the grade point obtained for the course ‘i’ in any semester
- ‘n’ refers to the Semester in which such courses are credited

\[ \text{CGPA of the entire programme} = \frac{\sum_{n \sum Cni} \text{GPs by the corresponding credits of the courses offered for the entire programme}}{\sum_{n \sum Cni}} \]

\[ \text{i.e. CGPA of the entire programme} = \frac{\sum_{n \sum Cni} \text{GPs by the corresponding credits of the courses offered for the entire programme}}{\sum_{n \sum Cni}} \]

\[ \text{Note: RA grade will be excluded for calculating GPA and CGPA.} \]

17. REVALUATION
Candidate can apply for revaluation and retotaling of his / her semester examination answer script (theory courses only), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time. The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HODs concerned. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE
Revaluation and Re-totalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wish. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.
19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

❖ Successfully completed all the components in clause 3 and gained the required number of total credits as specified in the curriculum corresponding to his / her Programme within the stipulated period.
❖ Not any disciplinary action pending against him / her.
❖ The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 13) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8.0** shall be declared to have passed the examination in **First Class with Distinction**.

20.2 Candidate who qualifies for the award of the Degree (vide clause 13) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

21.1 A candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days’ notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during IV semester.

21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. PROVISION FOR AUTHORISED BREAK OF STUDY

22.1 **Break of Study** shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but
not later than the last date for registering for the end semester examination of the semester in question, through the HoD stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.3) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted ‘Break of Study’ or ‘Withdrawal’ (Clause 21 and 22) is not applicable for this case.

23. RANKING
A candidate who qualifies for the PG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester IV to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of Study subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

24. SUPPLEMENTARY EXAMINATION
Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE
25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM
The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.
<table>
<thead>
<tr>
<th>Course code</th>
<th>Name of the course</th>
<th>Course category</th>
<th>Objectives and Outcomes</th>
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<td>Managerial Economics</td>
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<td>Management Accounting</td>
<td>CC</td>
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<td>Computerized Accounting System - Practical</td>
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<td>Operations Research</td>
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<td>Applied Cost Accounting</td>
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<td>Financial Markets and Institutions</td>
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<td>I, II, III</td>
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<td>20CMP306B</td>
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<td>20CMP306C</td>
<td>Personal Selling and Salesmanship</td>
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**Semester Total**

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**Semester Total**

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**Programme Total**

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**PROGRAMME OUTCOMES (PO)**

a) Postgraduates will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, cost accounting.

b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning.

c) Postgraduates will excerpt information from various sources and apply mathematical, analytical, statistical and IT tools for financial and accounting analysis.

d) Postgraduates will develop an ability to effectively communicate both orally and in written forms.

e) Postgraduates will appreciate the importance of working independently and in a team in order to achieve common goals.

f) Postgraduates will acquire critical and analytical thinking and will be able to apply the same in effective decision making.

g) Postgraduates will acquire professional and intellectual integrity, professional code of conduct, ethics and values to contribute for sustainable development of society by becoming socially responsible citizen.

**PROGRAMME SPECIFIC OUTCOMES (PSO)**

h) Postgraduates will apply the lifelong learning and exhibit high level of commitment to identify timely opportunity and use business innovation to pursue the opportunity to create value and wealth for the betterment of the individual and society at large.

i) Postgraduates will acquire managerial positions, sortake up entrepreneurial ventures by applying the skills and knowledge gained.

**PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

1. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance.

2. Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision-making process.

3. Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.

4. Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.
<table>
<thead>
<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
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<td>Postgraduates will gain advanced knowledge in the domain of commerce, management and finance</td>
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<td>Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process</td>
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<td>Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.</td>
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</tr>
<tr>
<td>Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.</td>
<td>a</td>
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</table>
COURSE OBJECTIVES:
To make the students
1. To obtain fundamental knowledge on economic concepts and tools that have direct managerial applications.
2. To illustrate the application of economic theory and methodology as an alternative in managerial decisions.
3. To gain a rigorous understanding of competitive markets as well as alternative market structures.
4. To obtain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payment and understand the forces determining macroeconomic variables such as inflation, unemployment, interest rates, and the exchange rate.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills
6. To enable students to obtain managerial problem-solving skills.

COURSE OUTCOMES:
Learners should be able to
1. Apply the economic way of thinking to individual decisions and business decisions
2. Measure the responsiveness of consumers' demand to changes in the price of a goods or service, and understand how prices get determined in markets,
3. Understand the different costs of production and how they affect short and long run decisions and derive the equilibrium conditions for cost minimization and profit maximization
4. Demonstrate an understanding of monetary and fiscal policy options as they relate to economic stabilization in the short run and in the long run and Critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand and exhibit the Market Competition and Price structures

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

SUGGESTED READINGS:
1. Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
2. Mehta, P, Business Economics, Sultan Chand and Sons, New Delhi
7. https://swayam.gov.in/nd1_noc20_mg67/preview
8. https://swayam.gov.in/nd2_imb20_mg38/preview
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyze the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To provide the students’ knowledge about budgetary control.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Realize the preparation of Budget

UNIT I

UNIT II

UNIT III

UNIT IV
Marginal Costing and Decision Making-Absorption versus Variable Costing: Distinctive features and income determination - Cost-Volume, Profit/Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down.
UNIT V

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
6. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
7. https://swayam.gov.in/nd1_noc20_mg65/preview
8. https://swayam.gov.in/nd2_imb20_mg31/preview
COURSE OBJECTIVES:
To make the students
1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To understand the Job analysis and Design

COURSE OUTCOMES:
Learners should be able to
1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and rewards system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

SUGGESTED READINGS:
6. https://swayam.gov.in/nd1_noc20_mg15/preview
COURSE OBJECTIVES:
To make the students
1. To understand the procedures for Redemption of Preference shares
2. To understand transactions to be carried out pertaining to Mergers & Acquisitions
3. To carry out accounting transaction on Internal Reconstruction and Liquidation of shares,
4. To Post the journal, ledger Prepare the balance sheet for corporate Accounting.
5. To comprehend on recent developments and accounting standards
6. To know the process of financial management in the realm of financial decision making.

COURSE OUTCOMES:
Learners should be able to
1. Understand the procedures for Redemption of Preference shares
2. Understand transactions to be carried out pertaining to Mergers & Acquisitions
3. Carry out accounting transaction on Internal Reconstruction and Liquidation of shares,
4. Post the journal, ledger Prepare the balance sheet for corporate Accounting.
5. Comprehend on recent developments and accounting standards
6. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.

UNIT I

UNIT II
Mergers and Acquisition of Companies - Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Purchase Consideration–Calculation of Purchase Consideration (IndAS103) (OldAS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods)-Entries and Ledger Accounts in the Books of Transfer or Company and Transferee Company Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

UNIT III

UNIT IV
UNIT V

Note: Theory :70 Marks and Problems: 30 Marks

SUGGESTED READINGS:
1. S C Gupta (2019), Shukla & Grewal's Advanced Corporate Accounting, S.Chand, New Delhi.
5. G Sekar (2018),Padhuka's Students' Handbook on Advanced Accounting (FOR CA INTER-NEW SLY), Wolters Kluwer India Pvt Ltd
COURSE OBJECTIVES:

To make the students
1. To understand the Concept of marketing, 4Ps of Marketing and Integrated Marketing
2. To understand the method of market segmentation and price fixation
3. To choose appropriate distribution channel for product distribution
4. To understand the concept of Integrated Marketing
5. To apply the marketing concepts and skills lifelong.
6. To critically evaluate the appropriate alternatives and draw a solution.

COURSE OUTCOMES:

Learners should be able to
1. To understand the Concept of marketing, 4Ps of Marketing and Integrated Marketing
2. To understand the method of market segmentation and price fixation
3. To choose appropriate distribution channel for product distribution
4. To understand the concept of Integrated Marketing
5. To apply the marketing concepts and skills lifelong.
6. To critically evaluate the appropriate alternatives and draw a solution.

UNIT I


UNIT II


UNIT III

Marketing Channel System - Functions and Flows, Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members – Channel dynamics - VMS, HMS – MMS - Market Logistics Decisions.

UNIT IV

UNIT V
Identifying and Analyzing Competitors - Designing Competitive Strategies for Leaders, Challengers - Followers and nichers - Customer Relationship Marketing - Customer Database.

Data Warehousing and Mining - Attracting and Retaining Customers - Customerism in India, Controlling of Marketing Efforts - Global Target Market Selection- Standardization Vs Adaptation – Product- Pricing - Distribution and Promotional Policy.

SUGGESTED READINGS:

5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, NewDelhi
6. https://www.coursera.org/learn/marketing-management
COURSE OBJECTIVES:
To make the students
1. To understand the basic concepts of organizational behavior.
2. To analyze the individual behavior traits required for performing as individual or group.
3. To obtain the knowledge and skills of perceiving, motivating using different learning styles.
4. To understand how to perform in group and team and how to manage the power, politics and conflict.
5. To recognize the importance of organizational culture and organizational change.
6. To understand the concept of group dynamics.

COURSE OUTCOMES:
Learners should be able to:
1. Analyze behavior issues in the context of the organizational behavior theories and concepts.
2. Assess the behavior of the individuals and groups in organization by applying personality, motivation and learning theories.
3. Manage team and resolve conflict arising between the members.
4. Explain how organizational change and culture affect working relationships within organizations.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand the concept of group dynamics.

UNIT I

UNIT II

UNIT III
Alderfer’s and McClelland’s theories) Process theories: Equity theory of Stacy Adam’s and Vroom’s Expectancy theory.

UNIT IV


UNIT V

**Organizational Dynamics** - Organizational culture-Definition – Strong versus weak cultures – culture versus formalization- Culture’s functions- Culture as a Liability-Creating and Sustaining Culture-Creating an Ethical Organizational Culture-Creating a Customer-Responsive Culture-Spirituality and Organizational Culture- Organizational change-Meaning of Change–forces for change-Managing planned change-Resistance to change – overcoming resistance to change- Approaches to Managing Organizational Change

SUGGESTED READINGS:

7. Francis Cherinulam, *Organizational Behaviour*, Sultan Chand and Sons, New Delhi
8. https://www.coursera.org/learn/organisational-behaviour-know-your-people
COURSE OBJECTIVES:
To make the students
1. To understand the consumer behavior concepts, dimensions used in consumer behaviour research.
2. To recognize the Internal Influencing factors that affect the Consumer Behaviour
3. To identify the external Influencing factors that affect the Consumer Behaviour
4. To conceptualize on the consumer decision making process.
5. To know the application consumer behaviour concepts to access the changing behavior of the customers.
6. To appreciate the personal and environmental factors that influence consumer decisions

COURSE OUTCOMES:
Learners should be able to
1. Understand the importance of Culture, Subculture, Social Class, Reference Groups and Family Influences in Consumer Behaviour.
2. Explore, analyze and compare the core theories of consumer behaviour and its application in both consumer and organizational markets
3. Appraise models of Consumer Behaviour and determine their relevance to particular marketing situations
4. Critique the theoretical perspectives associated with consumer decision making, including recognizing cognitive biases and heuristics
5. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of External Influences on Consumer Behaviour

UNIT I

UNIT II
Consumer Learning, Memory and Involvement - Introduction, Components of Learning, Behavioral Theory, Cognitive Learning Theory, Memory System, Memory Process, Concept of Involvement, Dimensions of Involvement, Involvement and Types of Consumer Behaviour, Cognitive Response Model, Elaboration Likelihood Model, Social Judgment Theory, Brand Loyalty and Brand Equity

UNIT III
Internal Influences on Consumer Behaviour - Personality, Self - Image - Life Style - Consumer Personality: Introduction - Self-concept - Personality Theories - Brand Personality - Emotions Consumer Perception - Sensation (Exposure to Stimuli), Perceptual Selection,

UNIT IV

UNIT V

SUGGESTED READINGS :
6. https://swayam.gov.in/nd1_noc20_mg14/preview
COURSE OBJECTIVES:
To make the students
1. To understand the basic concepts of environmental forces for business decisions
2. To learn the economic environment influence on business
3. To understand the significance of industry analysis on business environment
4. To analyse the social factors affecting the business structure
5. To critically evaluate the technological factors influencing the business environment.
6. To learn the social responsibility of business

COURSE OUTCOMES:
Learners should be able to
1. Understand the basic concepts of environmental forces for business decisions
2. Learn the economic environment influence on business
3. Understand the significance of industry analysis on business environment
4. Analyse the social factors affecting the business structure
5. Critically evaluate the technological factors influencing the business environment.
6. Learn the social responsibility of business

UNIT I
Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning - Process - Techniques of Environmental Scanning - Practices of Environmental Scanning

UNIT II

UNIT III

UNIT IV

UNIT V
Technological Environment - Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy.
SUGGESTED READINGS
3. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, sbpd publishing house, Uttar Pradesh
COURSE OBJECTIVES:
To make the students
1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. To prepare the various types of reports

COURSE OUTCOMES:
Learners should be able to
1. Familiarize on the account’s heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. Preparing the various types of reports

Ex 1 : User Interface and Company Management
Introduction to Tally ERP9 - Installing Tally ERP9 License Server - Creating a Company - Data Path for Tally ERP9 Companies - Altering and Deleting Company - Gateway of Tally and User Interface

Ex 2 : Masters – Ledgers
Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers - Practical Example

Ex 3 : Masters – Bill wise Debtors and Creditors Ledgers
Using Practice Files - Configuring Bill wise Details - Examples on Creating Bill wise Ledgers

Ex. 4 : Payment Voucher , Receipt Voucher, Contra and Journal Voucher
Default Vouchers - Payment in Single Entry Mode (Examples) - Payment in Double Entry Mode (Examples)
Receipt Vouchers - Practical Examples
Contra for Banking - Practical Examples on Contra Vouchers - Practical Examples on Journal Vouchers

Ex. 5 : Masters - Billwise Debtors and Creditors Ledgers
Using Practice Files - Configuring Billwise Details - Examples on Creating Billwise Ledgers

Ex. 6 : Day Book
Day Book Reports - Altering and Deleting Transactions, Pre-Allocation of Bills - Pre-Allocation of Bills - Practical Examples

Ex.7 : Cheque Printing
CTS Cheque Printing System - Practical Examples

Ex.8 Inventory
Integrating Accounts and Inventory - Practical on Stock Group - Practical on Godown and Locations - Practical on Stock Category - Practical on Units of Measure - Stock Items Manual Stock Valuation without Inventory

Ex.9 Sales Voucher with GST
Practical on Sales Voucher - Tax Invoice - Practical on Tax Invoice - Printing Sales Invoice - E-Way Bill

Ex.10 Purchase Order Processing, Sales Order Processing
Purchase Order Process - Purchase Order Voucher with Examples - Receipt Note (Inventory) with Examples - Rejection-Out Voucher with Examples - Sales Order Process - Sales Order Voucher with Examples - Delivery Note (Inventory) with Examples - Rejection- IN Voucher with Examples

Ex.11 Debit and Credit Notes, Bank Reconciliation
Debit Note Returns with Examples - Credit Note Returns with Examples- Understandings Process- Practical Examples

Ex.12 Interest Calculations (Auto Mode)
Activating Interest Calculations - Practical Examples

Ex.13 Party Ledger Analysis
Customer and Supplier Balance Checking - Customer and Supplier Bill Wise Checking - Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report

Ex.14 Cash and Bank Reports
Cash Book and Bank Book - Stock Transfer Report - Negative Stock Report

Ex.15 Financial Reports Export, Import, Backup and Restore
Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements Export and Import Formats - Practical Examples - Data Backup and Restore

SUGGESTED READINGS:
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP9,
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong earning.
2. To analyze the alternatives using appropriate tools and techniques.
3. To solve the problems and take decisions based on the result.
4. To communicate orally and in written form the concepts and solutions.
5. To analyse cases in a team and exhibit leadership skills.
6. To plan and manage the cash flows.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich lifelong earning.
2. Analyze the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyze cases in a team and exhibit leadership skills.
6. Plan and Manage the cash flows in companies.

UNIT I
Financial Management: Meaning, nature and scope of finance; financial goal - profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions. Capital Budgeting; Nature of investment decisions; Investment evaluation criteria – net present value. Internal rate of return, Profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

UNIT II
Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

UNIT III
Capital Structure Theories: Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

UNIT IV
Dividend Policies: Issues in dividend decisions, Walter’s model, Gordon’s model, MM
Hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

UNIT V
Management of Working Capital: Meaning, significance and types of working capital; Calculating of operating cycle period and estimation of working capital requirements; Financing of working capital; Sources of working capital; Factoring services; Dimensions of working capital management. Management of cash, receivables and inventory.

SUGGESTED READINGS:
8. https://swayam.gov.in/nd2_cec20_mg05/preview
9. https://swayam.gov.in/nd1_noc20_mg31/preview
10. https://swayam.gov.in/nd2_cec20_mg10/preview
Course Objectives
This course enables the students
1. To provide essential knowledge on Linear programming
2. To offer practical exposure to transportation and assignment problems
3. To gain the knowledge on Assignment and Queuing Theory Problems
4. To train students on Inventory Control
5. To help facilitate the learning of network analysis

Course Outcomes
On successful completion of this course, the students will be able to
1. Students may gather relevant knowledge for minimizing Operation Cost
2. Students are equipped to cut total cost and able to minimize the time required for completing assigned task
3. Students could learn to maintain optimal level of inventory
4. Understand various mathematical applications in industries.
5. Decision making for real time environment.

UNIT – I

UNIT - II

UNIT- III

Queuing Theory - Introduction – Characteristics of Queuing System. Problems in (M/M/1): (∞/FIFO) and (M/M/1): (N/FIFO) models

UNIT - IV
Inventory Control - Introduction – Costs involved in Inventory – Deterministic EOQ Models – Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage - Price Break.

UNIT – V
PERT and CPM - Network Representation – Calculation of Earliest expected time, latest allowable occurrence time. CPM - Various Floats for Activities – Critical Path- PERT – Time Estimates in PERT- Probability of Meeting scheduled date of Completion of Projects.
SUGGESTED READINGS
COURSE OBJECTIVES:
To make the students
1. To understand the concept of cost control and cost reduction
2. To understand various inventory control techniques
3. To apply process costing techniques
4. To understand costing techniques on job and service costing
5. To reconcile financial and cost accounting

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of cost control and cost reduction
2. Understand various inventory control techniques
3. Apply process costing techniques
4. Understand costing techniques on job and service costing
5. Reconcile financial and cost accounting

UNIT I

UNIT II

UNIT III
Process Costing - Process Costing with Multiple Departments; Journal Entries for Process Costing; Impact of Flexible Manufacturing and JIT on Process Costing. Process Costing - Addition of Materials, Spoilage and Defective Units - Addition of Materials; Accounting for Spoilage; Abnormal Gain; Accounting for Rework; Reworked in a Separate Process; Accounting for Scrap Material and Waste.

UNIT IV
Job, Batch and Service Costing - Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing, Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing, Determination of Economic batch quantity. Service Costing - Meaning of Service Costing; Transport Costing; Power Costing; Canteen Costing; Hospital Costing; Educational Institute.
UNIT V


SUGGESTED READINGS:
6. https://swayam.gov.in/nd1_noc20_mg53/preview
COURSE OBJECTIVES:
To make the students
1. To understand the financial system and institutional regulatory framework
2. To understand the functions and significance of Money Market
3. To learn the significance of capital and foreign market
4. To understand the role and functions of secondary market
5. To understand about Non-Banking Financial Institutions and Financial instruments

COURSE OUTCOMES:
Learners should be able to
1. Understand the financial system and institutional regulatory framework
2. Understand the functions and significance of Money Market
3. Realize significance of capital and foreign market
4. Ascertain the role and functions of secondary market
5. Understand about Non-Banking Financial Institutions and Financial instruments

UNIT-I:

UNIT-II

UNIT- III
UNIT-IV

UNIT-V
Non-Banking Financial Institutions and Financial instruments - Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.


SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:
Learners should be able to
3. Formulate the Income Tax calculations by critically analyzing the asesssee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any asesssee.
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

UNIT I
Basic Concepts - An Overview of Income Tax Act, 1961: Background, Important definitions- Income - Agricultural Income- Assessee- Previous year- Assessment year, Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year. Exempted income u/s 10

UNIT II
Computation of Income under the head of Salary and Computation of Income under the Head of House Property -Salary – Coverage, Employer and Employee Relationship, Allowances, fully taxable, partially taxable allowances and Monetary and Non-Monetary Perquisites –taxable for all employees, taxable for specified employees and exempted perquisites and profits in lieu of salary. Computation of Income from House Property: Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.

UNIT III

UNIT IV
Computation of Income from Other Sources - Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions. Exemptions/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief - Income’s not included in Total Income, Tax holidays, Clubbing of Income, Aggregation of Income, Set off and/or Carry forward of losses, Deductions (General and Specific), Rebates and Reliefs. Computation of total income and tax liability

UNIT V

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS
2. Dr.H.CMalhotra,Dr.SPGoyal(2019),IncomeTaxLawandPractice,60thedition,SathyaBawan Publication, NewDelhi.
8. https://www.coursera.org/learn/international-taxation
COURSE OBJECTIVES:

To make the students

1. To understand investment concepts and investment avenues available.
2. To calculate the intrinsic value of securities and understand risk-return relationship.
3. To know about the fundamental analysis and technical analysis and its application.
4. To comprehend the investment theory and its relevance in the current context.
5. To recognize different performance measures and evaluate the performance of the portfolio.

COURSE OUTCOMES:

Learners should be able to

1. Choose the appropriate investment avenues based on the individual risk return profile.
2. Calculate the intrinsic value and evaluate the performance based on risk-return.
3. Select the security based on the fundamental and technical analytical tools.
4. Evaluate the performance of the portfolio using the different measures.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.

UNIT – I


UNIT – II


UNIT – III


UNIT – IV

UNIT – V

Portfolio revision: Needs and Problems – Methods of Revision Formula Plan for Revision Constant value, Constant Ratio and Variables plans - Private Equity.

Note: This Paper consisting of 80% Theory and 20% Problem.

SUGGESTED READINGS:

6. https://www.coursera.org/learn/portfolio-management
COURSE OBJECTIVES:
To make the students
1. To understand the concept and functions of logistics management.
2. To understand the concept and functions of Supply Chain Management
3. To learn elements of logistics and supply chain management
4. To understand the types and functions of warehouses
5. To understand about logistics administration

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept and functions of logistics management.
2. Understand the concept and functions of Supply Chain Management
3. Learn elements of logistics and supply chain management
4. Understand the types and functions of warehouses
5. Understand about logistics administration

UNIT – I

UNIT - II

UNIT – III

UNIT – IV
UNIT - V

**Logistics Administration:** Introduction– Evolutionary Trends of Logistics and Supply Chain Organization– Basic Organization Principles– Factors Influencing Organizational Structure.

**SUGGESTED READINGS:**
1. Mr. Ishanka Saikia Mr.V.Anandaraj, Dr.S.Ramachandran, S.Kumaran, (2018) Supply Chain & Logistics Management Airwalk Publications; First Edition
4. [https://www.coursera.org/specializations/supply-chain-management](https://www.coursera.org/specializations/supply-chain-management)
M.COM.  
20CMP206C ENTERPRISE RESOURCE PLANNING  
Semester –II  
4H – 4C

Instruction Hours/week:  L:4  T:0  P:0  
Marks:Internal:40  External:60  Total:100  
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To understand the concept and functions enterprise resource planning.
2. To learn the basics of ERP Modules.
3. To understand the ERP implementation strategies
4. To understand ERP Market place and dynamics
5. To understand ERP and e-business

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept and functions enterprise resource planning.
2. Learn the basics of ERP Modules.
3. Understand the ERP implementation strategies
4. Ascertain ERP Market place and dynamics
5. Learn on ERP and e-business

UNIT I
Enterprise –An overview – Basic Concepts of ERP-Risks - Benefits of ERP - Related Technologies such as Business Process Reengineering - Data Warehousing - Data Mining- Online Analytical Processing - Product Life Cycle Management - Supply Chain Management and Customer Relationship Management.

UNIT II

UNIT III

UNIT IV
ERP Market place and Dynamics – SAP AG – People soft – Baan – JD Edwards – Oracle – SSA, MS Dynamics and others.

UNIT V
ERP and e-business – ERP, Internet and WWW – ERP II – Future direction and trends in ERP. Case studies in Indian and Global scenario.
SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To prepare template to present the financial data for supporting analysis.
2. To use advanced formula in financial calculations
3. To use visualization tools to represent the financial data graphically
4. To forecast the financial data using the in build tools
5. To Understand and apply Sensitivity analysis on models like Goal Seek, Scenarios; for financial decision-making

COURSE OUTCOMES:
Learners should be able to
1. Apply advanced formulas to lay data in readiness for financial analysis
2. Use advanced techniques for financial report visualizations
3. Leverage on various methodologies of summarizing financial data
4. Understand and apply Sensitivity (“What-if”) analysis models like Goal Seek, Scenarios; Excel models for financial decision-making
5. Exhibit communication skills to communicate the output derived from the program.

EXERCISES
1. Corporate Financial Statements - Organizing and creating spreadsheets; entering and formatting data values; entering expressions for calculating values; linking worksheets; splitting screens to facilitate working between several worksheets
2. Analysis of Financial Statements - Using logical IF statements; using conditional formatting to call attention to conditions that need correcting; pasting an Excel document into a Word document
3. Forecasting Annual Revenues - Creating, validating, and using linear, quadratic, cubic, and exponential regression models to fit the trends of historical data; creating various types of charts (e.g. scatter diagrams, forecast charts, error patterns and downside risk curves); estimating the accuracy of forecasts; expressing forecast accuracy in terms of confidence limits and downside risk curves.
4. Forecasting Financial Statements - Using forecasts of revenues to forecast financial statements; using Excel’s Scenario Manager to do sensitivity analysis
5. Forecasting Seasonal Revenues - Creating a seasonally-adjusted forecasting model by joining seasonal adjustments to an annual trend line or a moving average trend line; using error feedback to correct a model so that the average error is zero; using period values to update annual forecasts and revise the model
6. Time Value of Money - Using Excel’s financial functions for calculating the present value of a future amount, the future value of a present amount, the net present value of a series of cash flows periodic payments for mortgages and loans, etc.; linking an Excel work sheet to a Word document.
7. Cash Budgeting - Organizing a spreadsheet into modules for different parts of a company and linking results; using a one-variable input table for sensitivity analysis to evaluate alternate operating tactics.
8. Cost of Capital - Calculating the weighted average cost of capital (WACC); using Excel’s Goal Seek and Solver tools to find the value of an independent variable (e.g., return on equity) to satisfy a related goal (e.g., a specified WACC); evaluating the WACC for different amounts of capital raised and creating charts to display the results.
9. **Profit, Break Even, and Leverage** - Calculating profits from a firm’s cash flows; using Excel’s Solver tool to determine the sales volume needed to break even; evaluating a firm’s operating, financial, and combined leverages

10. **Capital Budgeting** - Organizing spreadsheets to move from sales revenues to after-tax cash flows; using Excel’s financial functions to calculate depreciation schedules; calculating financial measures of success, such as net present value and internal rate of return; using nested IF statements to determine the discounted years to break even; creating two-variable input tables for sensitivity analysis; using Excel’s Solver tool to determine changes that must be made to achieve specified goals, such as a specified net present value or discounted years to break even.

11. **Applications of Capital Budgeting** - Creating spreadsheets that evaluate the financial payments from various types of capital investments; using one- and two-variable input tables to analyze the sensitivity of financial payoffs to changes in conditions

12. **Capital Budgeting: Risk Analysis with Scenarios** - Using Excel’s Scenario Manager to analyze the effects of various combinations of conditions (e.g. best-on-best, most probable, and worst-on-worst) on future payoffs.

13. **Capital Budgeting: Risk Analysis with Monte Carlo Simulation** - Using Excel’s tools for Monte Carlo simulation; using Excel’s random number generator to generate and use numbers that follow different probability distributions (e.g., uniform, normal, and triangular distributions) and use the results.

14. **Valuation of Common Stocks** - Determining the value of shares of common stocks from their expected future cash flows and an investor’s expected rate of return - performing sensitivity and risk analysis related to the value of stocks.

15. **Valuation of Bonds** - Determining the value of bonds from their fixed future cash flows and an investor’s expected rate of return

**SUGGESTED READINGS:**

COURSE OBJECTIVES:
To make the students
1. To understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis for lifelong practice.

UNIT I:
FINANCIAL ANALYSIS – 1

UNIT II
FINANCIAL ANALYSIS - 2
For the Investors Financial Markets and Investments

Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends

UNIT III
THE USERS OF FINANCIAL STATEMENTS
Financial Ratios as Perceived by Commercial Loan Departments - Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements. - Financial Ratios as Perceived by Corporate Controllers - Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives - Financial Ratios as Perceived by Certified Public Accountants Financial Ratios as Perceived by Chartered Financial Analysts Financial Ratios Used in Annual Reports

UNIT IV
FINANCIAL REPORTING

UNIT V
FINANCIAL STATEMENTS - AN INTRODUCTION

Note: Distribution of marks - 40% theory and 60% problems

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the basic framework of research and research process and its important in business decision.
2. To develop an understanding of various research designs and sampling techniques and its application.
3. To identify appropriate sources of information and methods of data collection for solving a business issue.
4. To understand the selection of appropriate tools to analyse the quantitative and qualitative data.
5. To understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report.

COURSE OUTCOMES:
Learners should be able to
1. Assess the best suitable research type and formulate the research objective for the business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques for the research.
3. Select the appropriate data collection method for solving the business issue and decide the appropriate measurement scale for designing the instrument for data collection.
4. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.

UNIT-I

UNIT-II
UNIT-III

UNIT-IV

UNIT-V

SUGGESTED READINGS:
7. https://swayam.gov.in/nd2_cec20_hsi17/preview
M.Com. 2020-2021

20CMP303 INDIRECT TAXATION Semester – III

Instruction Hours / week: L: 3 T: 1 P: 0
Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.

UNIT I
Concept of Indirect Taxes - Concept of indirect Taxes at a glance: Back ground – Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

UNIT II
Basics of Goods and Services Tax ‘GST’ - Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III
Concept of Time, Value & Place of Taxable Supply - Basic concepts of Time and Value of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT IV
Procedural Compliance under GST - Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit. Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.
UNIT V


Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concept of corporate strategic planning
2. To carry out environmental and firm internal analysis
3. To learn on strategic formulation
4. To understand the tools for strategic planning
5. To understand the method of strategic implementation and control

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of corporate strategic planning
2. Carry out environmental and firm internal analysis
3. Learn on strategic formulation
4. Understand the tools for strategic planning
5. Understand the method of strategic implementation and control

UNIT I
Corporate strategic planning - Mission - Vision of the firm - Development, maintenance and the role of leader - Hierarchal levels of planning - strategic planning process. Strategic management Practice in India, Family run corporates.

UNIT II
Environmental Analysis & Internal Analysis of Firm: General environment scanning, competitive & environmental analysis - to identify opportunities & threat - Assessing internal environment through functional approach and value chain - identifying critical success factors - to identify the strength & weakness - SWOT audit – core competence -Stakeholders’ expectations, Scenario-planning - industry analysis.

UNIT III
Strategy formulation Generic strategies - Grand strategies - Strategies of leading Indian companies - The role of diversification -limit - means and forms. Strategic management for small organisations, non-profit organizations and large multi-product and multiple market organisations.

UNIT IV
Unit V

Strategy implement & Control: Various approach to implementation of strategy - Matching organization structure with strategy - 7Smodel - Strategic control process - Du Pont’s control model and other Quantitative and Qualitative tools - Balanced scorecard - M. Porter’s approach for Globalization - Future of Strategic Management.

Suggested Readings
4. https://swayam.gov.in/nd2_imb20_mg33/preview
COURSE OBJECTIVES:

To make the students
1. To understand various types of business and personal risks
2. To learn insurance pricing and marketing mechanism
3. To understand the concepts on life and non-life insurance
4. To know about method of product design, underwriting and claims settlement
5. To understand reforms at Indian Insurance Industry

COURSE OUTCOMES:
Learners should be able to
1. Understand various type of business and personal risks
2. Learn insurance pricing and marketing mechanism
3. Understand the concepts on life and non-life insurance
4. Know about the method of product design, underwriting and claims settlement
5. Understand reforms at Indian Insurance Industry

UNIT I
Risk: Introduction, interpretations of the term ‘risk’, types of business and personal risks, significance of risk management function within business organizations Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

UNIT II
Insurance Pricing and Marketing: Principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance - Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds - Reinsurance: reinsurance in the insurance sector. Areas of the application of reinsurance. Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

UNIT III
Life Insurance & Non-life Insurance: Factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies - Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people’s lives better in rural India - Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India – Nomination – Assignment. Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried out in a life insurance organization
UNIT IV
Product Design and Development: Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development - Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting - Claims Management: factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of ‘Causa Proxima’ in insurance claim settlement.

UNIT V
Reforms in Indian Insurance Industry: Importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth. Regulations Relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country, role of financial reporting in managing insurance operations, significance of determining solvency margins-Recent Guidelines of IRDA.

SUGGESTED READINGS:
5. Kanjula Spandana (2015), Risk Management And Life Insurance Human Life Value (Hlv) Approach,Atlantic,
COURSE OBJECTIVES:
To make the students
1. To understand about various aspects of Factories Act
2. To gather knowledge on Industrial Dispute Act
3. To learn about Employee State Insurance Act
4. To understand various aspects of Employee Provident Fund
5. To know about protections available to workers under Trade Union Act

COURSE OUTCOMES:
Learners should be able to
1. Understand about various aspects of Factories Act
2. Gather knowledge on Industrial Dispute Act
3. Learn about Employee State Insurance Act
4. Understand various aspects of Employee Provident Fund
5. Know about protections available to workers under Trade Union Act

UNIT I

Unit II

Unit III
Employees State Insurance Act 1948 - Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

Unit IV

Unit V
compensation – Notice and claim.

SUGGESTED READINGS
Kapoor N.D., Hand book on industrial Law Sulthan Chand & Sons
Shukla M.C., Mercandile Law S.Chand & Co.Ltd.
M.Com.  2020-2021
20CMP306B  CORPORATE GOVERNANCE ETHICS AND SOCIAL RESPONSIBILITY  Semester –II

InstructionHours/week: L:4  T:0  P:0  Marks:Internal:40  External:60  Total:100
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To learn ethical practices followed at Management
2. To understand the concept on culture and individual ethics
3. To understand the relationship between law and ethics
4. To learn about Corporate Governance
5. To understand the concept of Corporate Social Responsibility

COURSE OUTCOMES:
Learners should be able to
1. To learn ethical practices followed at Management
2. To understand the concept on culture and individual ethics
3. To understand the relationship between law and ethics
4. To learn about Corporate Governance
5. To understand the concept of Corporate Social Responsibility

UNIT-I:

UNIT-II:
The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

UNIT-III:

UNIT-IV:
Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and share holders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility

Unit – V
– Social Responsibility – Corporate Social Responsibility – Corporate Social Accountability – Social Responsibility Tools.

SUGGESTED READINGS

4. S. K. Chakraborty : Values and Ethics in Organisation, OUP
5. https://swayam.gov.in/nd2_ntr19_ge06/preview
COURSE OBJECTIVES:
To make the students
1. To understand the concept of Personal selling
2. To learn theories on personal selling
3. To understand theories of motivation
4. To learn the process of selling
5. To ascertain about sales planning and control

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of Personal selling
2. Learn theories on personal selling
3. Understand theories of motivation
4. Learn the process of selling
5. Ascertain about sales planning and control

UNIT I
Introduction to Personal Selling - Nature and importance of personal selling. Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

UNIT II
Theories of Selling - Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

UNIT III
Buying Motives - Concept of motivation, Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

UNIT IV
Selling Process - Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.
UNIT V
Sales Planning and Control -
Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, PinnacleLearning
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.
### COURSE OBJECTIVES:

To make the students

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.

### COURSE OUTCOMES:

Learners should be able to

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.

### SPSS EXERCISES

1. Simple Frequency
2. Descriptive Statistics
3. Test of Reliability
4. Test of Normality
5. Independent ‘t’ Test
6. Analysis of Variance (ANOVA)
7. Paired ‘t’ Test
8. Chi-square
9. Mann Whitney U Test
10. Kruskal Wallis H Test
11. Wilcoxon Test
12. Correlation
13. Regression
14. Factor Analysis
15. Garrett Ranking
SUGGESTED READINGS:
M.Com. 2020-2021  
ENTREPRENEURSHIP DEVELOPMENT
Semester –IV
4H – 4C

Instruction Hours/week: L:4 T:0 P:0  
Marks: Internal:40  
External:60  
Total:100  
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To understand the concept of entrepreneurship
2. To learn various types of business entities
3. To understand on public and private system support towards entrepreneurship sustainability
4. To learn method of carrying out feasibility study
5. To understand the various sources available for Startups

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of entrepreneurship
2. Learn various types of business entities
3. Understand on public and private system support towards entrepreneurship sustainability
4. Learn method of carrying out feasibility study
5. Understand the various sources available for Startups

UNIT I
Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II
Types of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business-MSMEs.

UNIT III
Public and Private System of Stimulation, Support and Sustainability of Entrepreneurship - Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds
UNIT IV
Sources of Business ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Content of business plan/project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V

SUGGESTED READINGS:
6. https://www.coursera.org/specializations/wharton-entrepreneurship
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of Digital marketing and digital marketing tools.
2. To learn tools and utilize the tools of digital marketing
3. To understand about Online Reputation Management
4. To understand the linkage of digital marketing and analytics
5. To communicate orally and in written form the Concept of Digital marketing and digital marketing tools

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Digital marketing and digital marketing tools.
2. Learn tools and utilize the tools of digital marketing
3. Understand about Online Reputation Management
4. Understand the linkage of digital marketing and analytics
5. Communicate orally and in written form the Concept of Digital marketing and digital marketing tools

UNIT I

UNIT II
Website: Website - Domain name - Types of domain - Register a Domain Name. Webhosting concepts - Types of Websites – HTML, CSS and Java Script. Popular CMS.


UNIT III
Online Marketing Tools
Creating a Facebook page - Visual identity of a Facebook page - Types of publications - Facebook Ads -Creating Facebook Ads - Ads Visibility . Business opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts. Business tools on LinkedIn - Creating campaigns on LinkedIn -
Analyzing visitation on LinkedIn
Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics.

E-mail Marketing - E-mail Marketing Plan - E-mail Marketing Campaign Analysis - Keeping up with Conversions- Digital Marketing Budgeting - Resource Planning - Cost Estimating - Cost Budgeting - Cost Control- Google AdWords- creating accounts - Google AdWords- Types.


UNIT IV
Online Reputation Management: ORM - Need ORM - Examples of ORM. Areas to analyze in ORM. Generate ORM report. Things to do in ORM – Monitor search results, complaint sites, reviews, sites and blogs, and social media.

UNIT V

SUGGESTED READINGS:
M. Com. 2020–2021
20CMP491 PROJECT
Semester –IV
20H – 8C

Instruction Hours/week: L:4 T:0 P:0

Marks: Internal: 40
External: 60
Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT application for analysis and preparation of report.

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain
- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
  - Research Design
  - Sampling Design
- Sources of Data Collection
- Tools used for analysis
- Limitation
  - Data analysis and interpretation
  - Findings and Suggestions
  - Conclusion
  - Bibliography (APA format)
LIST OF VALUE ADDED COURSES

1. Business analytics
2. Business process services in Insurance
3. Business process services in Banking
4. Business process services in Finance and Accounting
5. Retail environment and market research
6. Digital marketing
7. Capital market and financial instruments
8. Logistics and supply chain management
9. Office 360
10. E-Commerce
11. Six Sigma
12. Risk analysis and portfolio management
13. Soft skill Development