

**M. Com.
Master of Commerce**

**CHOICE BASED CREDIT SYSTEM
(CBCS)
Syllabus 2021– 2022**



**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

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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 - 2021

The following Regulations are effective from the academic year 2021-2022 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).

1 PROGRAMMES 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.

S. No.	Programme Offered
1	M.Sc. Biochemistry
2	M.Sc. Microbiology
3	M.Sc. Biotechnology
4	M.Sc. Physics
5	M.Sc. Chemistry
6	M.Sc. Mathematics
7	M.Sc. Computer Science
8	M.Sc. Applied Astrology
9	M.Com.

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 ADMSSION 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 Karpagam Academy of Higher Education

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

S. No.	Name of the Programme Offered	Eligibility
1	M.Sc. Biochemistry	B.Sc. Degree with Biology / Biochemistry / Chemistry / 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 / Genetics Engineering / Bioinformatics / Plant Biology & Biotechnology / Animal Cell & Biotechnology / Agriculture / Medical Lab Technology / Nutrition & Dietetics
2	M.Sc. Microbiology	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
3	M.Sc. Biotechnology	B.Sc. Degree with Biology / Biochemistry / B.Sc. Biology with Chemistry Ancillary / B.F.Sc. / Microbiology / Zoology / Botany / Plant Science / Plant Biotechnology / Animal Science / Animal Biotechnology / B.Pharm / Applied Microbiology / Medical Microbiology / Human Genetics / Medical Genetics / Molecular Biology / Genetics / Environmental Science / Environment Biotechnology / Genetics Engineering / Bioinformatics / Plant Biology & Biotechnology / Animal Cell & Biotechnology / Agriculture / B.Tech (Biotech)
4	M.Sc. Physics	B.Sc. Physics, B.Sc. Physics (CA) / B.Sc. Applied science
5	M.Sc. Chemistry	B. Sc. Chemistry, Industrial Chemistry, Polymer Chemistry
6	M.Sc. Mathematics	B.Sc. Mathematics / B.Sc. Mathematics with Computer Applications

7	M.Sc. Computer Science	B.Sc. Computer Science / Computer Technology / Information Technology / Electronics / Software Systems / BCA/ B.Sc. Applied Sciences
8	M.Sc. Applied Astrology	B.Sc. Allied Astrology or Equivalent degree
9	M.Com	B.Com./BCom.(CA)/B.Com(PA)/B.Com(Finance & Insurance)/ B.Com.(e-Commerce)/ B.Com.(IT) /B.B.M. /B.B.M.(CA) /B.B.A./B.B.A (CA) / B.Com (CS), B.A. Co-Operation / Bachelor's Degree in Bank Management/ B.A. Economics / B. Com Financial Analytics/ B. Com. International Accounting and Finance

2 DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for completion of the P.G. Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
M.Sc., M.Com	4	8

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 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 help the students in for getting placement. Students of all programmes are eligible to enroll for the Value Added Courses. 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 second 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 to earn a particular Degree.

5. MEDIUM OF INSTRUCTION

The medium of instruction for all courses, examinations, seminar presentations and project/thesis/dissertation reports should 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 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

S. No	Programme	Maximum marks	CIA	ESE
1	M.Sc., M.Com.	200	80	120

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 Department concerned and Dean to condone the shortage of attendance. The Head of 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 to 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 the 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 advise 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 are 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. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDING 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 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

S. No.	Category	Maximum Marks
1	Attendance	5
2	Test – I (first 2 ½ units)	10
3	Test – II (last 2 ½ units)	10
4	Journal Paper Analysis & Presentation*	15
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

S. No.	Category	Maximum Marks
1	Attendance	5
2	Observation work	5
3	Record work	5
4	Model practical examination	15
5	Viva – voce [Comprehensive]*	10
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

11.4

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20x1=20)
Part - B	Short Answer Type (3 x 2 = 6)
Part - C	3 Eight marks questions ‘either – or’ choice (3 x 8 = 24 Marks)

Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

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

Instruction	Remarks
Maximum Marks	60 marks for ESE
Duration	3 hours ($\frac{1}{2}$ Hr for Part – A Online & 2 $\frac{1}{2}$ Hours for Part – B and C)
Part – A	20 Questions of 1 mark each ($20 \times 1 = 20$ Marks) Question No. 1 to 20 Online Multiple Choice Questions
Part- B	5 Questions of six marks each ($5 \times 6 = 30$ Marks.) Question No. 21 to 25 will be ‘either-or’ type, covering all five units of the syllabus; i.e., Question No. 21: Unit - I, either 21 (a) or 21 (b), Question No. 22: Unit - II, either 22 (a) or 22 (b), Question No. 23: Unit - III, either 23 (a) or 23 (b), Question No. 24: Unit - IV, either 24 (a) or 24 (b), Question No. 25: Unit - V, either 25 (a) or 25 (b)
Part - C	Question No.26. One Ten marks Question ($1 \times 10 = 10$ Marks)

12.2 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 marks as per clause 6 (ii). ESE will be a combined evaluation of Internal and External Examiners.

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

Guidelines to prepare the project report

- Cover page
- Bonafide certificate
- Declaration
- Acknowledgement
- Table of contents
- 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 *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 supervisor 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:

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

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

- The list of courses enrolled during the semester and the corresponding grade scored.
- The Grade Point Average (**GPA**) for the semester and
- 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.

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

$$\frac{\sum_i C_i G P_i}{\sum_i C_i}$$

i.e. **GPA** of a Semester =

Sum of the product of the GPs by
the corresponding credits of the
courses offered for the entire
programme

CGPA of the entire programme

= -----

Sum of the credits of the courses of
the entire programme

i.e. **CGPA** of the entire programme =

$$\frac{\sum_n \sum_i C_{ni} GP_{ni}}{\sum_n \sum_i C_{ni}}$$

where,

C_i 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

Note: RA grade will be excluded for calculating **GPA** and **CGPA**.

17. REVALUATION

Candidate can apply for revaluation and retotalling 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 Examinations will arrange for the revaluation and 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), the HoD of 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 due to valid reason on prior application may 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 Examinations 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

Karpagam Academy of Higher Education may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
PG PROGRAM (CBCS)
M.COM.
(2021–2022 Batch and onwards)

Course code	Name of the Course	Course category	Objectives and Outcomes		Instruction hours / week			Credit(s)		Maximum Marks			
			PEOs	POs	L	T	P		CIA	ESE	Total	Pg.No	
									40	60	100		
			SEMESTER - I										
21CMP101	Managerial Economics	CC	I, II, III	a,b,c,d,e,f,g,i,j	4	0	0	4	40	60	100	20	
21CMP102	Management Accounting	CC	I, II, III, IV	a,b,c,d,e,f,g,h,i, j	3	1	0	4	40	60	100	22	
21CMP103	Human Resource Management	CC	I, II, III	a,b,c,d,e,f,g,i,j	4	0	0	4	40	60	100	24	
21CMP104	Advanced Corporate Accounting	CC	I, II, III, IV	a,b,c,d,e,f,g,h,i, j	3	1	0	4	40	60	100	26	
21CMP105	Marketing Management	CC	I, II, III	a,b,c,d,e,f,g,i,j	4	0	0	4	40	60	100	28	
21CMP106 A	Organizational Behavior	EC	I, II, III, IV	a,b,c,d,e,f,g,h,i, j	4	0	0	4	40	60	100	30	
21CMP106 B	Consumer Behavior	EC	I, II, III	a,b,c,d,e,f,g,i,j	4	0	0	4	40	60	100	32	
21CMP106 C	Business Environment	EC	I, II, III	a,b,c,d,e,f,g,i,j	4	0	0	4	40	60	100	34	
21CMP111	Computerized Accounting System - Practical	CP	I, II, III	a,b,c,d,f,g,i,j	0	0	4	2	40	60	100	36	
-	Journal Paper Analysis and Presentation		I, II, III	a,b,c,d,f,g,i,j	2	0	0	0	0	0	0		
Semester Total					24	2	4	26	280	420	700		

SEMESTER – II												
21CMP201	Financial Management	CC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	39
21CMP202	Operations Research	CC	I, II, III	a,b,c, d,e,f,g, i,j	3	1	0	4	40	60	100	41
21CMP203	Applied Cost Accounting	CC	I, II, III	a,b,c, d,e,f,g, i,j	3	1	0	4	40	60	100	43
21CMP204	Financial Markets and Institutions	CC	I, II, III, IV	a,b,c, d,e,f,g, h,i,j	4	0	0	4	40	60	100	45
21CMP205	Direct Taxation and Tax Planning	CC	I, II, III, IV	a,b,c, d,e,f,g, h,i,j	3	1	0	4	40	60	100	47
21CMP206A	Security Analysis and Portfolio Management	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	49
21CMP206B	Logistics and Supply Chain Management	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	51
21CMP206C	Enterprise Resource Planning	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	53
21CMP211	Data Analysis Using Excel	CP	I, II, III	a,b,c, d,f,g,i, j	0	0	4	2	40	60	100	55
	Journal Paper Analysis and Presentation		I, II, III	a,b,c, d,f,g,i, j	2	0	0	0	0	0	0	
Semester Total					23	3	4	26	280	420	700	
SEMESTER – III												
21CMP301	Financial Analysis and Reporting	CC	I, II, III	a,b,c, d,e,f,g, i,j	3	1	0	4	40	60	100	57
21CMP302	Research Methodology	CC	I, II, III, IV	a,b,c, d,e,f,g, h,i,j	4	0	0	4	40	60	100	60
21CMP303	Indirect Taxation	CC	I, II, III	a,b,c, d,e,f,g, i,j	3	1	0	4	40	60	100	62
21CMP304	International Finance	CC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	64

21CMP305	Insurance and Risk Management	CC	I, II, III, IV	a,b,c, d,e,f,g, h,i,j	4	0	0	4	40	60	100	66
21CMP306A	Industrial Law	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	68
21CMP306B	Corporate Governance, Ethics and Social Responsibility	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	70
21CMP306C	Personal Selling and Salesmanship	EC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	4	40	60	100	72
21CMP311	SPSS (Practical)	CP	I, II, III	a,b,c, d,f,g,i, j	0	0	4	2	40	60	100	74
	Journal Paper Analysis and Presentation		I, II, III	a,b,c, d,f,g,i, j	2	0	0	0	0	0	0	
Semester Total					24	2	4	26	280	420	700	
SEMESTER – IV												
21CMP401	Entrepreneurship Development	CC	I, II, III, IV	a,b,c, d,e,f,g, h,i,j	4	0	0	4	40	60	100	76
21CMP402	Digital Marketing	CC	I, II, III	a,b,c, d,e,f,g, i,j	4	0	0	3	40	60	100	78
21CMP491	Project	CC	I, II, III	a,b,c, d,f,g,i, j	20	0	0	8	80	120	200	80
	Journal Paper Analysis & Presentation		I, II, III	a,b,c, d,f,g,i, j	2	0	0	0	0	0	0	
	Semester Total				30	0	0	15	160	240	400	
	Programme Total							93	1000	1500	2500	

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 a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.
- i. Postgraduates will acquire managerial positions or take up entrepreneurial ventures by applying the skills and knowledge gained.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

1. Post graduates 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. Post graduates 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

Program Educational Objectives	Program Outcomes									
	a	b	c	d	e	f	g	h	i	J
Postgraduates will gain advanced knowledge in the domain of commerce, management and finance	✓								✓	✓
Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process	✓	✓	✓		✓	✓		✓	✓	✓
Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.	✓	✓	✓	✓	✓	✓			✓	✓
Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.				✓	✓	✓	✓	✓	✓	✓

COURSE OBJECTIVES:**To make the students**

1. To gain knowledge on concept of demand and supply
2. To understand the concept of production, cost and revenue function
3. To know the pricing policies adopted in various market structures
4. To estimate impact of inflation on business cycle and personal disposable income
5. To assess impact of monetary and fiscal policy on economic development
6. To enable students to obtain managerial problem-solving skills.

COURSE OUTCOMES:**Learners should be able to**

1. Gain knowledge on concept of demand and supply
2. Understand the concept of production, cost and revenue function
3. Know the pricing policies adopted in various market structures
4. Estimate impact of inflation on business cycle and personal disposable income
5. Assess impact of monetary and fiscal policy on economic development
6. Enable students to obtain managerial problem-solving skills.

UNIT I

Managerial Economics: Law of Demand and Supply - Introduction – Meaning - Nature and Scope of Managerial Economics - Significance in Decision Making. Consumer's Behavior and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equilibrium – Marginal utility–Consumers Surplus–Concept of Demand–Types of Demand–Determinants –Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply –Types.

UNIT II

Production, Cost and Revenue Function: Producer's Behaviour and Supply - Basic concepts in production – Firm – Fixed and Variable Factors – Short and Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium. Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs–Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

UNIT III

Market Competition and Price Structures : Forms of Market – Basis of Classification– Perfect - Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Predatory pricing - Price Discrimination – Degrees of Price Discrimination- Pricing objectives and Pricing Methods. Oligopoly Market Competition–Features – Price Leadership–Price Rigidity–Cartel– Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features–Product Differentiation–Selling Cost–Short Run and LongRun Equilibrium–Monopsony- Duopoly Market – Features.

UNIT IV

Macro-Economic Indicators: Production Method – Income Method – Expenditure Method Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation- Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – Market price and Factor Cost – Factor Payments and Transfer Payments–National Income Aggregates–Private Income– Personal Income– Personal Disposable Income – National Disposable Income – Measurement of National Income.

UNIT V

Monetary Policy and Fiscal Policy : Objectives of Monetary Policy – Types of Monetary Policy – Instruments of Monetary Policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Financial Stimulus. Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

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
3. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
4. Christopher R.Thomas and S.Charles Maurice (2017), Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi
5. Paul Samuelson, William D. Nordhaus (2017), Micro Economics, 19th edition, McGraw Hill Education, New Delhi
6. William F. Samuelson (Author), Stephen G. Marks (2013), Managerial Economics, 6th edition, Wiley, 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 carry out horizontal and vertical analysis
2. To interpret the implications on various financial statements
3. To understand the applications of standard costing in real life situations
4. To know the principles and practice of marginal costing
5. To apply with techniques of budgetary control in real life
6. To apply the techniques of management accounting in real time business

COURSE OUTCOMES:**Learners should be able to**

1. Carry out horizontal and vertical analysis
2. Interpret the implications on various financial statements
3. Understand the applications of standard costing in real life situations
4. Know the principles and practice of marginal costing
5. Apply with techniques of budgetary control in real life
6. Apply the techniques of management accounting in real time business

UNIT I

Introduction - Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management- Financial Statement Analysis - Objectives, Features, Horizontal and Vertical Analysis- Comparative and Common size Analysis.

UNIT II

Financial Statement Analysis -Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

UNIT III

Standard Costing - Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications. Variance Analysis – Material, Labour, Overheads and Sales Variances. Disposition of Variances, Control Ratios.

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. Marginal Cost Based Pricing Rates.

UNIT V

Budgetary Control and Contemporary Issues -Budgeting and Budgetary Control: Concept of budget, types, objectives, merits and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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

SUGGESTED READINGS:

1. M.Y. Khan, P.K. Jain (2018), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
2. Sharma , Shashi K Gupta ,Management Accounting , Kalyani Publishers, Chennai.
3. Dr SN Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018),A Text book of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
4. Alnoor Bhimani, CharlesT. Horngren, SrikanthM. Datar, Madhav Rajan (2015) Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
5. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi
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 update knowledge on latest trends in human resource management
2. To comprehend the concept of job analysis
3. To choose right form of training and performance appraisal techniques
4. To determine compensation and rewards for employees and workers
5. To build harmonious relationship between management and employees
6. To formulate dispute settlement strategy for global business

COURSE OUTCOMES:**Learners should be able to**

1. Update knowledge on latest trends in human resource management
2. Comprehend the concept of job analysis
3. Choose right form of training and performance appraisal techniques
4. Determine compensation and rewards for employees and workers
5. Build harmonious relationship between management and employees
6. Formulate dispute settlement strategy for global business

UNIT I

Human Resource Management and Latest Trends in HR - Human Resource Management - introduction to Human Resource Management– Functions and Importance of HRM – Globalization and Challenges to HR Manager – Diversity Management– Strategic Human Resource Management–HR Audit and Accounting–HR Analytics

UNIT II

HRP, Selection, Recruitment and Job Analysis - Human Resource Planning and Staffing - Human Resource Planning and Forecasting – Job Analysis –Recruitment – Employee Testing and Selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews - Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment–Job enlargement–Job enhancement – Recruitment and selection : Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

UNIT III

Training, Performance Management and Career Development - Training Needs - Designing Training Programs – Methods and Techniques of Training and Development – Techniques - Training evaluation –Talent Management –Management Development

Programme- Techniques of Performance Appraisal – Orientation – Socialization – Process of Socialization – Strategies. Training – Training Process - Performance Appraisal- Process – Traditional and Modern Methods - 360⁰ - 720⁰ feedback - Ethics of Performance Appraisal - Challenges to Performance Appraisal – Career and Development Planning- Mentoring – Coaching – Succession Planning

UNIT IV

Compensation and Reward - Compensation and Reward Management - Factors Influencing pay rates - Components of Compensation – Types of Incentives and Rewards – Employee Benefits and Services - Executive Compensation – Employee Social Security – Employee Engagement

UNIT V

Employee Relations - Employee Relations - Managing Employee Relations – Grievance Management - Organizational Discipline – Dispute Settlement – Collective Bargaining– Employee Health and Safety - IHRM and Managing Expatriates - Quality of Work life – Balance Score Cards - Concepts – Methods to improve quality of work Life

SUGGESTED READINGS:

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15th Edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68th Edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th Edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16th Edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), Human Resources Management: A South Asian Perspective, 1st Edition, Cengage India, New Delhi.
6. https://swayam.gov.in/nd1_noc20_mg15/preview

COURSE OBJECTIVES:**To make the students**

1. To carry out accounting treatment for redemption of preference shares
2. To design a plan for merger and acquisition of companies
3. To understand the procedures for internal reconstruction of companies
4. To develop a plan of proposal for liquidation of companies
5. To update with recent development in accounting
6. To grasp knowledge on accounting standards

COURSE OUTCOMES:**Learners should be able to**

1. Carry out accounting treatment for redemption of preference shares
2. Design a plan for merger and acquisition of companies
3. Understand the procedures for internal reconstruction of companies
4. Develop a plan of proposal for liquidation of companies
5. Update with recent development in accounting
6. Grasp knowledge on accounting standards

UNIT I

Redemption of Preference Shares - Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption–minimum number of shares to be issued for redemption– issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption

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 Transferor Company and Transferee Company Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

UNIT III

Internal Reconstruction-Meaning–Objective–Procedure–Form of Reduction – Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

UNIT IV

Liquidation of Companies - Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account. National Company Law Tribunal – Features and Insolvency and Bankruptcy Code 2016 – Role – Liquidation process.

UNIT V

Recent Developments in Accounting & Accounting Standards (Theory Only) - Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand. Indian Accounting Standards- Meaning - Need for accounting standards in India – Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards- International Accounting Standard (IAS) -IFRS.

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.
2. KL Narang & SP Jain (2017), Advanced Accountancy Corporate Accounting Vol. 1 & 2, Kalyani Publishers, New Delhi.
3. M Hanif, A Mukherjee (2017), Corporate Accounting, 2nd Edition, Mc Graw Hill, New Delhi
4. M C Shukla (Author), T S Grewal (2016), Advanced Accounts - Volume I & II, 19th Edition, 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.
6. Ruqsana Anjum (2018), Advanced Corporate Accounting, 1st edition, Mc Graw Hill Education, New Delhi.
7. <https://www.coursera.org/learn/advanced-financial-reporting>

COURSE OBJECTIVES:**To make the students**

1. To understand the fundamental concepts of marketing
2. To comprehend the method of market segmentation and price fixation
3. To choose appropriate distribution channel for product distribution
4. To know the concept of Integrated Marketing
5. To formulate marketing strategies for business sustainability
6. To update recent concept of marketing

COURSE OUTCOMES:**Learners should be able to**

1. Understand the fundamental concepts of marketing
2. Comprehend the method of market segmentation and price fixation
3. Choose appropriate distribution channel for product distribution
4. Know the concept of Integrated Marketing
5. Formulate marketing strategies for business sustainability
6. Update recent concept of marketing

UNIT I

Marketing Concepts and Tasks -Defining and Delivering Customer Value and Satisfaction - Value Chain - Delivery Network, Marketing Environment, Adapting Marketing to New Liberalized Economy - Digitalization, Customization, Changing Marketing Practices, e- business - Setting up Websites, Marketing Information System, Strategic Marketing Planning and Organization.

UNIT II

Consumer Behavior- Market Segmentation and Targeting, Positioning and differentiation strategies, Product life cycle strategies, New product development, Product Mix and Product line decisions, Branding and Packaging, Price setting - objectives, factors and methods, Price adapting policies, Initiating and responding to price changes- Labeling and Packaging- Market research – Objectives – Research Process – Advantages.

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

Integrated Marketing - Communication Process and Mix, Advertising, Sales Promotion and Public Relation Decisions. Direct Marketing-Growth, Benefits and Channels, Telemarketing, Sales force Objectives, Structure, Size and Compensation – Consumer Protection Act 2019 – Consumer Rights- Responsibilities – Consumer Grievances – RTP – UTP – Redressal Forum.

UNIT V

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

Data Warehousing and Mining - Attracting and Retaining Customers – Consumerism in India, Controlling of Marketing Efforts - Global Target Market Selection-Standardization Vs Adaptation – Product- Pricing - Distribution and Promotional Policy. Recent Trends in Marketing – International Marketing – Strategic Marketing – Rural Marketing – Online Marketing – Green Marketing – Viral Marketing and Social Marketing.

SUGGESTED READINGS:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri (2018), Principles of Marketing, 17th Edition, Pearson Education, New Delhi
2. V. S. Ramaswamy , S. Ramkumar (2018), Marketing Management: Indian Context Global Perspective, 6th Edition, , Sage Publications India (P) Ltd. New Delhi
3. Philip Kotler, Kevin Lane Keller, (2017), Marketing Management, 15th Edition, Pearson Education, New Delhi
4. Rajan Saxena (2017), Marketing Management, 5th Edition, Mc Graw Hill Education, New Delhi.
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, New Delhi
6. <https://www.coursera.org/learn/marketing-management>

COURSE OBJECTIVES:**To make the students**

1. To understand the fundamental concepts of organization behavior
2. To know the behavior and personality traits of individuals
3. To gain knowledge on theories on individual dynamics
4. To comprehend the core concepts on theories on group dynamics
5. To understand the fundamental concepts on organizational dynamics
6. To apply principles and practice of organizational behavior in real life situations

COURSE OUTCOMES:**Learners should be able to**

1. Understand the fundamental concepts of organization behavior
2. Know the behavior and personality traits of individuals
3. Gain knowledge on theories on individual dynamics
4. Comprehend the core concepts on theories on group dynamics
5. Understand the fundamental concepts on organizational dynamics
6. Apply principles and practice of organizational behavior in real life situations

UNIT I

Introduction to Organization Behavior - Meaning and Definition of OB - nature – goals – elements – Fundamental concepts – approaches to the study of Organizational Behaviour. Historical development of Organizational Behaviour- Model of Organizational Behaviour- Challenges and opportunities for OB – Responding to Globalization - Managing work force diversity-Improving Customer Service-Coping with “Temporariness”-Helping Employees Balance Work-Life Conflicts-Improving Ethical Behaviour- Meaning of stress – stress levels - sources of stress – consequences of stress – stress management techniques.

UNIT II

Individual Behaviour and Personality - Factors Influencing Individual Behaviour - Environmental Factors - Personal Factors- Organizational Systems and Resources – Psychological-Meaning and Definition of personality – determinants of personality – personality traits-Authoritarianism- Locus of Control- Machiavellianism-Introversion and Extroversion-Achievement Orientation-Self-Esteem-Risk- taking- Self-Monitoring. Theories of Personality - Type Theory - Trait Theory-Psychoanalytic Theory - Social Learning Theory - The shaping of Personality - Freudian Stages -Neo-Freudian Stages - Cognitive Stages - Personality Job – fit theory.

UNIT III

Individual Dynamics - Perception-Meaning and Definition-Perceptual Process-factors influencing perception-The link between perception and Individual Decision Making-perceptual biases/errors-honing perceptual skills-Meaning of Learning-Theories of learning- Classical Conditioning- Operant Conditioning- and Social Learning. Principles of learning- Meaning of Motivation-Theories of motivation (Content theories: Maslow's- Herzberg's- Alderfer's and McClelland's theories) Process theories: Equity theory of Stacy Adam's and Vrooms Expectancy theory.

UNIT IV

Group Dynamics - Meaning and definition of a Group-Classification of Groups-formal groups- informal groups - command group - task group - interest group - friendship group-Stages of group development. Group properties: roles - Norms - Status- Size and Cohesiveness-Group behavior - required and emergent behavior - Group Decision Making - group versus the individual - strengths and weaknesses of group decision making - Group think and Group shift-Group decision making techniques-Group effectiveness-Meaning and Definition of Conflict - The conflict process- Functional and Dysfunctional conflict - Levels of Conflict - Intra-individual conflict - Inter- personal conflict - inter group conflict-Conflict Resolution Strategies-Negotiation - Bargaining Strategies-The Negotiation process-Issues in Negotiation.

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:

1. Fred Luthans (2017), Organizational Behavior: An Evidence - Based Approach, 12th Edition, Mc Graw Hill Education, New Delhi.
2. Steven Mcshane and Mary Ann Von Glinow (2017), Organizational Behavior, 6th Edition, Mc Graw Hill Education, New Delhi
3. Robbins, S. P. and Judge, T. A. (2016), Organizational Behaviour. 16th Edition, Prentice Hall of India. New Delhi
4. <https://www.coursera.org/learn/organisational-behaviour-know-your-people>

COURSE OBJECTIVES:**To make the students**

1. To understand fundamental concept of consumer behavior and research
2. To gain knowledge on consumer learning, memory and involvement
3. To ascertain internal factors influencing consumer behavior
4. To comprehend external factors influencing consumer behavior
5. To understand consumer decision making process
6. To grasp knowledge on organizational buyer decision making process

COURSE OUTCOMES:**Learners should be able to**

1. Understand fundamental concept of consumer behavior and research
2. Gain knowledge on consumer learning, memory and involvement
3. Ascertain internal factors influencing consumer behavior
4. Comprehend external factors influencing consumer behavior
5. Understand consumer decision making process
6. Grasp knowledge on organizational buyer decision making process

UNIT I

Introduction to Consumer Behaviour and Consumer Research - Introduction to Consumer Behaviour- Dimensions of Consumer Behaviour - Consumer Research - Consumer Behaviour and Marketing Strategy. **Internal Influences on Consumer Behaviour:** Motivation and Consumer Learning, Memory and Involvement: Motivation and Involvement - Consumer Motivation: Introduction - Needs and Goals - Motivational Conflict - Defense Mechanisms - Motive Arousal, Motivational Theories - Maslow's Hierarchy of Needs - Motivation Research.

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, Perceptual Organization - Factors that Distort Individual Perception - Price Perceptions, Perceived Product and Service Quality - Consumer Risk Perceptions - Consumer Attitude

Formation and Change. Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies - Communication and Consumer Behaviour - Consumer Behaviour and Marketing Communications - Marketing Communication Flow - Communications Process - Interpersonal Communication - Persuasive Communications - Source – Message - Message Appeals - Communication Feedback

UNIT IV

External Influences on Consumer Behaviour - The Influences of Culture on Consumer Behaviour - Cultural Influences - Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences - Cultural Differences in Non-verbal Communications - Subcultures and Consumer Behaviour - Social Class and Group Influences on Consumer Behaviour - Nature of Social Class - Social Class Categories - Money and Other Status Symbols - Source of Group Influences - Types of Reference Groups - Nature of Reference Groups - Reference Group Influences - Applications of Reference Group Influences - Conformity to Group Norms and Behaviour - Family Life Cycle Stages - Nature of Family Purchases and Decision- Making, Husband-wife Influences - Parent-child Influences - Consumer Socialization of Children, word-of-Mouth Communications within Group - Opinion Leadership - Diffusion of Innovation – Culture - Communication and Diffusion.

UNIT V

Consumer Decision Making - Situational Influence on Consumer's Decision - Decision Models - Introduction, Nature of Situational Influence, Situational Variables, Types of Consumer Decisions, Nicosia Model of Consumer Decision – Making (Conflict Model), Howard - Sheth Model (also called Machine Model), Engel, Blackwell, Miniard Model (also called Open System) Consumer Decision-making Process – Problem Recognition, Information Search and Evaluation of Alternatives – Introduction - Problem Recognition - Information Search - Evaluation of Alternatives - Outlet Selection, Purchase and Post Purchase Behaviour – Introduction - Outlet Selection and Purchase - Post Purchase Behaviour - Organizational Buying Behaviour- Introduction - Organizational Buyer Characteristics - Purchase and Demand Patterns- Factors Influencing Organizational Buyer Behaviour- organizational Buyer Decision Process - Organizational Buying Roles.

SUGGESTED READINGS:

1. Schiffman L G, Kanuk LL, Ramesh Kumar S, (2015), Consumer Behaviour, 11th Edition, Pearson Education, New Delhi.
2. Hawkins, Motherbaugh, Mookerjee (2017), Consumer Behaviour – Building Marketing Strategy, 12th Edition, McGraw Hill Education, New Delhi.
3. David Loudon, Albert Della Bitta (2017), Consumer Behavior: Concepts and Applications, 4th Edition McGraw Hill Education, New Delhi.
4. Michael R. Solomon, (2015), Consumer Behaviour - Buying Having and Being, 11th Edition, Pearson Education, New Delhi
5. Roger D. Blackwell, Paul W. Miniard, James F. Engel (2017), Consumer Behavior, 10th Edition, Cengage India Private Limited; New Delhi.
6. https://swayam.gov.in/nd1_noc20_mg14/preview

COURSE OBJECTIVES:**To make the students**

1. To understand fundamental concepts of business environment and techniques of environmental scanning
2. To gain knowledge on mode of privatization and globalization of business
3. To able to carry out industry analysis
4. To understand concept of corporate governance and corporate social responsibility
5. To learn impact of political, social and cultural environment on business
6. To understand rate of technology growth in India

COURSE OUTCOMES:**Learners should be able to**

1. Understand fundamental concepts of business environment and techniques of environmental scanning
2. Gain knowledge on mode of privatization and globalization of business
3. Able to carry out industry analysis
4. Understand concept of corporate governance and corporate social responsibility
5. Learn impact of political, social and cultural environment on business
6. Understand rate of technology growth in India

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

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO - Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy – Foreign Institutional Investors.

UNIT III

Industry Analysis - Industry Analysis - Economic Reforms and Competitive Environment - Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry

UNIT IV

Political, Social and Cultural Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

UNIT V

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy – Technology Transfer.

SUGGESTED READINGS:

1. Francis Cherunilam (2019), Business Environment Text & Cases, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
2. K. Aswathappa (2019), Essentials of Business Environment, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
3. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, SBPD Publishing House, Uttar Pradesh
4. <https://www.coursera.org/learn/global-business-environment>

COURSE OBJECTIVES:**To make the students**

1. To understand method of company creation and alteration
2. To gain knowledge on method of managing multiple ledgers
3. To prepare various set of vouchers on Tally
4. To calculate GST calculation on Tally
5. To process purchase and sales order on Tally
6. To comprehend the mode of taking backup and restore of data

COURSE OUTCOMES:**Learners should be able to**

1. Understand method of company creation and alteration
2. Gain knowledge on method of managing multiple ledgers
3. Prepare various set of vouchers on Tally
4. Calculate GST calculation on Tally
5. Process purchase and sales order on Tally
6. Comprehend the mode of taking backup and restore of data

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 Bill wise Details - Examples on Creating Bill wise 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:

1. Tally Education, (2018), Official Guide to Financial Accounting Using Tally. ERP9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th Edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st Edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari (2017), Implementing GST in Tally ERP 9
5. Shraddha Singh (Author), Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To calculate problems on capital budgeting
2. To compute cost of capital on various source of finance
3. To gain knowledge on various capital structure theories
4. To understand corporate dividend behavior
5. To manage the working capital requirements
6. To apply principles and practice of financial management in real life situation

COURSE OUTCOMES:**Learners should be able to**

1. Calculate problems on capital budgeting
2. Compute cost of capital on various source of finance
3. Gain knowledge on various capital structure theories
4. Understand corporate dividend behavior
5. Manage the working capital requirements
6. Apply principles and practice of financial management in real life situation

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:

1. Pandey. I.M. (2016). Financial Management, 11th Edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K. (2017). Financial Management, 7th Edition, Mc Graw Hill, New Delhi
3. Chandra, P. (2017). Financial Management Theory and Practice, 9th Edition, Mc Graw Hill, New Delhi.
4. C.Paramasivan, T.Subramanian (2018), Financial Management, 1st Edition, New Age International Pvt. Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), Financial Management Theory and Practice, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr (2015). Fundamentals of Financial Management. 13th Edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). Principles of Managerial Finance, 13th Edition, Pearson Education, New Delhi
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:**To make the students**

- To formulate of a given simplified description of a suitable real-world problem as a linear programming model.
- To understand the concepts of transportation problems.
- To gain knowledge on Assignment and Queuing Theory Problems
- To comprehend basic concepts and applications of inventory control models.
- To learn network analysis
- To estimates time in PERT and probability of meeting scheduled date of Completion of Projects.

COURSE OUTCOMES:**Learners should be able to**

1. Gain the knowledge for minimizing Operation Cost.
2. Understand the concepts of transportation models.
3. Analysis Assignment problem and its models.
4. Know about the concepts of queuing theory and its applications
5. Understand various mathematical applications in industries.
6. Understand the concept of network problems

UNIT I

Introduction to Operations Research – Advantages and limitations of Models in O.R.
 - Application in Management Decision Making – Linear Programming Problem: Mathematical Formulation of LPPs – Graphical Solution to LPPs – Simplex Method (using slack variables only).

UNIT II

Transportation Model - Introduction – Mathematical Formulation – Finding an Initial Basic Feasible Solutions – Optimum Solution for Nondegeneracy and Degeneracy Model
 - Unbalanced Transportation Problems and Maximization case in Transportation Problem.

UNIT III

The Assignment problem – Introduction-Mathematical Formulation of the Problem – Hungarian Method –Unbalanced Assignment Problem- Maximization Case in Assignment Problem - Travelling Salesman Problem.

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 – Rules of Network construction- 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:

1. Kanthi Swarup, Gupta P.K., Man Mohan., (2011) Operations Research, Sultan Chand and Sons, New Delhi
2. Sharma J.K., (2011), Operations Research Theory and Applications, Macmillan India Ltd, New Delhi
3. Sundaresan V., Ganapathy Subramanian K.S., and Ganesan K., (2017), Resource Management Techniques, A. R. Publications, Nagapatinam
4. Shanthi Sophia Bharathi D (1999), Operations Research Resource Management Techniques, Charulatha Publications, Chennai
5. Hamdy A. Taha., Operations Research, (2011), Pearson Education, New Delhi
6. <https://youtu.be/vUMGvpsb8dc>
7. <https://youtu.be/ItOuvM2KmD4>

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of cost control and cost reduction
2. To apply inventory control techniques in business
3. To compute problems on process costing
4. To understand costing techniques on job and service costing
5. To reconcile financial and cost accounting
6. To apply cost accounting principles in real life business situations

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concept of cost control and cost reduction
2. Apply inventory control techniques in business
3. Compute problems on process costing
4. Understand costing techniques on job and service costing
5. Reconcile financial and cost accounting
6. Apply cost accounting principles in real life business situations

UNIT I

Introduction-Meaning, Objectives and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - **Cost Control and Cost Reduction**-Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction - Preparation of Cost sheet.

UNIT II

Material Costing - Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues – FIFO, LIFO, Weighted and Simple average - Weighted - Materials Issued at Various Stages

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

Reconciliation and Integral Accounting-Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation. Integral Accounting – Meaning, Need, Method of Integrating Financial and Cost Accounting.

SUGGESTED READINGS:

1. Khan, M. Y. & P.K. Jain (2017), Cost Accounting, 2nd Edition, McGraw Hill, New Delhi
2. Jain S. P, K.L. Narang and Simmi Agarawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers
3. Tulsian P.C. Tulsian Bharat (2016), Cost Accounting for CA – IPC (Group-I) 9th Edition, S.Chand, New Delhi.
4. Banerjee H (2014), Cost Accounting Theory and Practice, 13th Edition, Prentice Hall India Learning Private Limited, New Delhi.
5. M N Arora (2012), Cost Accounting: Principles & Practice, Vikas Publishing, 12th Edition, New Delhi.
6. https://swayam.gov.in/nd1_noc20_mg53/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the role and functions of regulatory bodies of financial markets
2. To gain knowledge on various money market instruments
3. To acquire knowledge on financial instruments floated in capital markets
4. To comprehend the players in secondary market
5. To grasp knowledge on role of non-banking financial institutions in financial markets
6. To judge right investment and timing of investment

COURSE OUTCOMES:**Learners should be able to**

1. Understand the role and functions of regulatory bodies of financial markets
2. Gain knowledge on various money market instruments
3. Acquire knowledge on financial instruments floated in capital markets
4. Comprehend the players in secondary market
5. Grasp knowledge on role of non-banking financial institutions in financial markets
6. Judge right investment and timing of investment

UNIT I

Nature and Role of Financial System and Institutional Regulatory Framework - An overview of the Indian Financial System – Financial Sector Reforms – . Role of Financial System in Economic Development. Institutional Regulatory Framework – Introduction – Importance -Functions of RBI – RBI and Monetary Policy - Promotional Role of RBI- SEBI- Organization Structure - Objectives – Powers and Functions – SEBI Regulations relating to Capital Markets – Investors Education and Protection -National Institute of Securities Market.

UNIT II

Money Market –Concept – Features - Functions and Significance of Money Market - Money Market Instruments - Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Paper – Certificate of Deposit –Repo Instruments - Role and Challenges of Money Market in India.

UNIT III

Capital Market and Foreign Capital –Concept - Features- Difference between Primary and Secondary Market – Difference between Money and Capital Market - Functions and Significance of Capital Market; Structure and Recent Developments of Capital Market in

India - Primary Market / New Issues Market: Initial Public Offer (IPO) – Follow on Public Offer (FPO) – Rights Issue – Private Placements
–Preferential Issues – Bonus Issues – Buy back of Shares - Book-Building–American Depository Receipts(ADRs)–Global Depository Receipts (GDRs) – Foreign Currency Convertible Bonds (FCCBs); Players in New Issue Market; Role and Importance of Primary Market in Economic Development.

Rating of Funds – Credit Rating Agencies - **Foreign Capital:** Foreign Capital as a Source of Finance, Place of Foreign Capital in the Over all Framework of Indian Financial System, The Regulatory Framework and NRI Investments - HNI- QIP- QIB

UNIT IV

Secondary Market - Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – The Stock Holding Corporation of India Limited (SHCIL) - Recent Developments in Securities Market

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

Financial Instruments: Equity Shares, New Issue Market and Secondary Market- The Allocative and Operational Efficiency, Preference Shares, Private Placement-Channels, Debentures – Types – Fully Convertible, Partly Convertible and Non-Convertible Debentures - Other Fixed Income Securities, Engineered Financial and Monetary Instruments.

SUGGESTED READINGS:

1. Bhole and Jitendra Mahakud (2017), Financial Institutions and Markets, Mc Graw Hill, New Delhi
2. Frederic S. Mishkin (2017), Financial Markets and Institutions, 8th Edition, Pearson Education, New Delhi.
3. Gurusamy , S (2015), Financial Markets and Institutions, 4th Edition, Mc Graw Hill, New Delhi
4. Kohn, (2013), Financial Institutions and Markets, Oxford University Press, New Delhi
5. N. K. Gupta , Monika Chopra (2010), Financial Markets, Institutions and Services, 2nd Edition, Ane Books Pvt. Ltd., New Delhi
6. <https://www.coursera.org/learn/finansovye-rynki>

COURSE OBJECTIVES:**To make the students**

1. To gain fundamental knowledge on Income Tax Act
2. To compute income under salary and house property
3. To calculate profit and gains from business and profession
4. To estimate income from other sources
5. To understand various modes of collection and recovery of taxes
6. To construct a tax saving portfolio

COURSE OUTCOMES:**Learners should be able to**

1. Gain fundamental knowledge on Income Tax Act
2. Compute income under salary and house property
3. Calculate profit and gains from business and profession
4. Estimate income from other sources
5. Understand various modes of collection and recovery of taxes
6. Construct a tax saving portfolio

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/s10

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

Computation of Income – Profits and Gains from Business and Profession - Profits and Gains from Business and Profession: Business and Profession – An overview, Chargeability, Profits and Losses of Speculation Business, Deductions Allowable,

Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation.

Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision–Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer.

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

Collection and Recovery of Taxes and Tax Planning - TDS/TCS, Returns, Refund & Recovery : Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax & Self-Assessment Tax 'SAT', Returns, Signatures, E-Filing, Interest for default in furnishing return of Income, Collection, Recovery of Tax, & Refunds, Assessment, Appeals, Revisions, Settlement of Cases, Penalties etc., Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences & Prosecution.

Tax Planning & Tax Management: Tax Planning, Tax Management and Tax avoidance through legitimate tax provisions, Various Avenues. GAAR - Double Taxation Avoidance Agreement 'DTAA' Controlled Foreign Corporation (CFC)- Tax Evasion. Difference between Tax Evasion and Tax Avoidance.

SUGGESTED READINGS:

1. VP Gaur and Narang, Puja Ghai, Rajeev Puri, Income tax Law and Practice (2020), Kalyani Publishers, 46th Edition, New Delhi.
2. Dr.H.C Malhotra, Dr. SP. Goyal (2019), Income Tax Law and Practice, 60th Edition, Sathya Bawan Publication, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt. Ltd, New Delhi.
4. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt. Ltd, New Delhi
5. Dr.Vinod K. Singhanian, Dr Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxman Publication Pvt. Limited, New Delhi.
6. Monica Singhanian Vinod K Singhanian (2019), Students Guide To Income Tax including GST, 61st Edition, Taxmann Publication Pvt. Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
8. <https://www.coursera.org/learn/international-taxation>

COURSE OBJECTIVES:**To make the students**

1. To carryout fundamental and technical analysis
2. To acquire knowledge on various portfolio theories
3. To carryout portfolio section and portfolio analysis
4. To evaluate portfolio performance
5. To choose a right investment avenue and carry out portfolio revision
6. To construct an optimal portfolio

COURSE OUTCOMES:**Learners should be able to**

1. Carryout fundamental and technical analysis
2. Acquire knowledge on various portfolio theories
3. Carryout portfolio section and portfolio analysis
4. Evaluate portfolio performance
5. Choose a right investment avenue and carry out portfolio revision
6. Construct an optimal portfolio

UNIT I

Investment - Nature and scope of Investment Management – Importance of Investment management – Factors influencing Investment Management – Fundamental and technical analysis – Economic analysis – Industry analysis – Company analysis – Efficient market hypothesis- Time Value of Money – Risk Return Analysis – Annualized Return, Compound Annual Growth – Qualified Investment Plan.

UNIT II

Concept of Portfolio Management – Objective of Portfolio Management- Alternative Investment Funds – Portfolio – Management process, targeting, designing, auditing and revising portfolios. Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling CAPM and APT.

UNIT III

Portfolio analysis: Evaluation of Securities - Choice of Securities for Inclusion in the Portfolio – Measuring return and risk – Attainable set of Portfolio. Portfolio Selection - Ascertaining Efficient Portfolio – Locating Efficient Frontier – Markowitz Approach. Single Index Model – Portfolio Choice - Utility Theory and Indifference Curve.

UNIT IV

Portfolio Performance Evaluation: Dimensions of Evaluation – Sharpe Measure – Treynore Measure – Jenson Measure – Comparison of the Three Measure of Portfolio Performance – Portfolio Insurance.

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:

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, Mc Graw-Hill, New Delhi
2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th Edition, Mc Graw Hill, New Delhi
3. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, Prentice Hall of India, New Delhi.
4. Dhanesh Kumar Khatri, (2010), Investment Management and Security Analysis – Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
5. M. Ranganathan, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education, New Delhi
6. <https://www.coursera.org/learn/portfolio-management>

COURSE OBJECTIVES:**To make the students**

1. To understand fundamental concepts on logistics management
2. To acquire knowledge on supply chain management
3. To understand conflict resolution strategies in supply chain management
4. To gain knowledge on elements of logistics and supply chain management
5. To comprehend operational mechanism of warehouse
6. To understand method of administering logistics

COURSE OUTCOMES:**Learners should be able to**

1. Understand fundamental concepts on logistics management
2. Acquire knowledge on supply chain management
3. Understand conflict resolution strategies in supply chain management
4. Gain knowledge on elements of logistics and supply chain management
5. Comprehend operational mechanism of warehouse
6. Understand method of administering logistics

UNIT I

Overview of Logistics: Nature and concepts– Evolution of the Logistics Concept– Logistical Mission and Strategic Issues – Logistics in India – Growing Importance of Logistics Management – Logistical Competitive Advantage – Strategic Logistics Planning Process – Components of Logistics Management – Functions of Logistics Management

UNIT II

Supply Chain Management: Introduction – Value Chain – Functions and Contributions – Supply Chain Effectiveness and Indian Infrastructure – Framework for Supply Chain Solution - Outsourcing and 3PLs – Fourth-party Logistics (4PLs) –Supply Chain Relationships – Conflict Resolution Strategies for Harmonious Relationships.

UNIT III

Elements of Logistics & Supply Chain Management: Introduction – Positioning of Information in Logistics and Supply Chain Management–Logistics Information System (LIS) – Operational Logistical Information System –Emerging Technologies in Logistics and Supply Chain Management

UNIT IV

Warehousing and Distribution Centres: Introduction– Concepts of Warehousing– Types of Warehouse– Functions of Warehousing– Warehousing Strategy– Warehouse Design– Operational Mechanism of Warehouse

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, 1st Edition, Airwalk Publications, Chennai
2. Sunil Chopra, Peter Meindl, Dharam Vir Kalra (2018), Supply Chain Management, 7th Edition, Pearson Education, New Delhi
3. K. Shridharan Bhat (2018), Logistics and Supply Chain Management, Himalaya Publishing House Pvt., Ltd. Mumbai
4. <https://www.coursera.org/specializations/supply-chain-management>

COURSE OBJECTIVES:**To make the students**

1. To understand the concept and functions enterprise resource planning
2. To gain knowledge on Enterprise Resource Planning Modules
3. To comprehend the basis of Enterprise Resource Planning implementation strategies
4. To know about Dynamics of Enterprise Resource Planning
5. To understand role of Enterprise Resource Planning and e-business
6. To update on recent trends in Enterprise Resource Planning

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concept and functions enterprise resource planning
2. Gain knowledge on Enterprise Resource Planning Modules
3. Comprehend the basis of Enterprise Resource Planning implementation strategies
4. Know about Dynamics of Enterprise Resource Planning
5. Understand role of Enterprise Resource Planning and e-business
6. Update on recent trends in Enterprise Resource Planning

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

ERP Modules – Manufacturing – Plant Maintenance – Materials Management - Quality Management – Operations and Maintenance – Human Resources Finance – Marketing – Sales Distribution and Services.

UNIT III

ERP Implementation basics – Life Cycle- Package Selection- Implementation Strategies – Implementation Process - Project Team - Success and Failure Factors of an ERP Implementation - Maximizing ERP System.

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:

1. Alexis Leon (2019), Enterprise Resource Planning, Mc Graw Hill Education, Bengaluru
2. Gangandeep S. Makkar (2012), Enterprise Resource Planning, VEI Publishers
3. <https://www.coursera.org/learn/enterprise-systems>

COURSE OBJECTIVES:**To make the students**

1. To understand analysis of financial statements and to forecast revenues
2. To compute time value of money on using excel functions
3. To calculate cost of capital on various sources of finance
4. To ascertain value of shares and its expected rate of return
5. To determine value of bonds and its expected rate of return
6. To familiarize to employ excel functions for decision making

COURSE OUTCOMES:**Learners should be able to**

1. Understand analysis of financial statements and to forecast revenues
2. Compute time value of money on using excel functions
3. Calculate cost of capital on various sources of finance
4. Ascertain value of shares and its expected rate of return
5. Determine value of bonds and its expected rate of return
6. Familiarize to employ excel functions for decision making

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 spread sheet in to 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 om 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:

1. Wayne L. Winston, (2017), Microsoft Excel (2016), Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. John Walkenbach (2015), Microsoft Excel (2016), Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
3. Manohar Hansa Lysander (2016), Data Analysis and Business Modeling Using Microsoft Excel, Prentice Hall of India, New Delhi.
4. K. Scott Proctor (2010), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd Edition, Wiley, New Delhi.
5. <https://www.coursera.org/learn/excel-data-analysis>

COURSE OBJECTIVES:**To make the students**

1. To understand fundamental concepts of various financial statements
2. To gain knowledge on Indian Accounting Standards and International Financial Reporting Standards
3. To compute horizontal, vertical and ratio analysis
4. To measure profitability of a concern
5. To compute significant key financial ratios
6. To utilize the knowledge of financial statement analysis for lifelong practice

COURSE OUTCOMES:**Learners should be able to**

1. Understand fundamental concepts of various financial statements
2. Gain knowledge on Indian Accounting Standards and International Financial Reporting Standards
3. Compute horizontal, vertical and ratio analysis
4. Measure profitability of a concern
5. Compute significant key financial ratios
6. Utilize the knowledge of financial statement analysis for lifelong practice

UNIT I**FINANCIAL ANALYSIS – 1**

Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis Ratio Analysis - Liquidity of Short-Term Assets **Current Assets, Current Liabilities, and the Operating Cycle** Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities **Current Assets Compared with Current Liabilities** - Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio - Income Statement Consideration when Determining Long-Term Debt-Paying Ability- **Times Interest Earned** Balance Sheet Consideration when Determining Long-Term - **Debt-Paying Ability** Debt Ratio - Debt/Equity Ratio

UNIT II**FINANCIAL ANALYSIS – 2****Profitability Measures**

Net Profit Margin – Total Asset Turnover – Return on Assets – Du Pont Return on Assets-Interpretation Through Du Pont Analysis - Variation in Computation of Du Pont Ratios - Considering Only Operating Accounts-Operating Income Margin – Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on

Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin - For the Investors Financial Markets and Investments - Basic Elements of the Statement of Cash Flows Financial Ratios and the Statement of Cash Flows - 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

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis.-a-vis. IAS and IFRS. Corporate Financial Reporting – Issues and problems with special reference to published financial statements

UNIT V

FINANCIAL STATEMENTS - AN INTRODUCTION

Traditional Assumptions of the Accounting Model - Business Entity - Going Concern or Continuity Time Period – Monetary Unit-Historical Cost-Conservatism – Realization – Matching - Consistency Full Disclosure – Materiality – Industry Practices –Transaction Approach – Cash Basis – Accrual Basis **The Financial Statements:** Balance Sheet (Statement of Financial Position) - Statement of Stockholders' Equity (Reconciliation of Stockholders' Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash) **Auditor's Opinion** :Auditor's Report on the Firm's Internal Controls - Report of Management on Internal Control over Financial Reporting **Basic Elements of the Balance Sheet : Basic Elements of the Income Statement**

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

SUGGESTED READINGS:

1. Subramanyam, K.R. and John, J.W (2017),“Financial Statement Analysis”,10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014), “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. CharlesH.Gibson (2013), Financial Statement Analysis, 13th Edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine,Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd Edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st Edition, Bloomsbury Professional India, New Delhi.
8. <https://www.coursera.org/specializations/financial-reporting>
9. <https://www.coursera.org/learn/uva-darden-financial-accounting>

M.Com.		2021-2022		
21CMP302	RESEARCH METHODOLOGY			Semester – I
				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 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
6. To apply principles and practice of research in real life business situations

COURSE OUTCOMES:

Learners should be able to

1. Understand the basic framework of research and research process and its important in business decision
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3. Identify appropriate sources of information and methods of data collection for solving a business issue
4. Understand the selection of appropriate tools to analyse the quantitative and qualitative data
5. 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
6. Apply principles and practice of research in real life business situations

UNIT I

Research - Introduction to Research: Meaning – Purpose – Types of Research – Significance – Qualities of a good research – Steps in Research - Identification, Selection and Formulation of Research Problem – Sources. Research Design: Components of Research Design – Methods of Research Design - Ethics in Research

UNIT II

Sampling Design – Census and Sample Survey–Characteristics of a Good Sample Plan–Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data – Meaning - Sources of Secondary Data – Precautions while using Secondary Data.

UNIT III

Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Analysis of Variance - Business Forecasting – Exponential Smoothing

UNIT IV

Scaling Techniques and Descriptive Statistics : Meaning of Scale–Measurement of Scale – Important Scaling Techniques – Processing of Data – Editing – Purpose–Analysis and Interpretation of Data - Meaning–Need for Interpretation – Techniques of Interpretation - **Descriptive Statistics** - Measures of Central Tendency: - Mean, Median and Mode - Standard deviation – Karl Pearson Correlation – Spearman Rank Correlation - Regression Analysis – Inferential Statistics – Multivariate Analysis - Factor Analysis – Kruskal Wallis Test.

UNIT V

Report Writing: Types of Research Reports - Layout of the Report – Steps in Writing the Report – Contents of Research Reports – Ethics in Publication – Plagiarism check – Publication Misconduct.

SUGGESTED READINGS:

1. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
2. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th Edition, McGraw Hill Education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi
5. Mar KN.K.Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th Edition, Pearson Education, New Delhi.
6. https://swayam.gov.in/nd2_arp19_ap72/preview
7. https://swayam.gov.in/nd2_cec20_hs17/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the Indirect Administration practices in India
2. To understand the concept of Goods and Services Taxes
3. To gain knowledge on concept of Time and Place of supply
4. To understand the concept and method of computing input tax credit
5. To comprehend the procedural compliance under GST
6. To understand the fundamental principles and practices of customs act

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Indirect Administration practices in India
2. Understand the concept of Goods and Services Taxes
3. Gain knowledge on concept of Time and Place of supply
4. Understand the concept and method of computing input tax credit
5. Comprehend the procedural compliance under GST
6. Understand the fundamental principles and practices of customs act

UNIT I

Concept of Indirect Taxes - Concept of indirect Taxes at a glance – Types of Indirect Taxes – 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 – Objectives – GST Council – GST Rates on Commodities and Services - 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 – Basics concept to Place 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 – Statutory forms used in GST.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to State - GST Practitioner.

UNIT V

Overview of Customs Act-Overview of Customs Law – Levy and collection of customs duties -Types of Custom duties - Classification and valuation of Import and Export Goods – Exemption - Officers of customs - Administration of Customs Law - Import and Export Procedures - Transportation, and Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances- Refund.

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

SUGGESTED READINGS:

1. Balachandran, V (2021), Text Book of GST and Custom Laws, Sultan Chand and Sons, New Delhi
2. VS Datey, Indirect Taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi
3. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
4. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th Edition, Wolters Kluwer India Private Limited, New Delhi
5. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi
6. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies, <https://icmai.in/TaxationPortal/GST/index.php>
7. <https://www.coursera.org/learn/taxation-business-entities-part-1>

COURSE OBJECTIVES:**To make the students**

1. To gain fundamental knowledge on international finance
2. To understand the concept of exchange rate mechanism and determination
3. To comprehend the role and function of international monetary fund and world bank
4. To grasp knowledge on regulatory and supervisory framework of International financial markets
5. To understand on foreign exchange dealings and risk management
6. To keep updated on recent trends in international financial markets

COURSE OUTCOMES:**Learners should be able to**

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3. Comprehend the role and function of international monetary fund and world bank
4. Grasp knowledge on regulatory and supervisory framework of International financial markets
5. Understand on foreign exchange dealings and risk management
6. Keep updated on recent trends in international financial markets

UNIT I

Fundamentals of foreign exchange - Need for foreign exchange - Definitions - International trade and foreign exchange - Gains from international trade - International finance - Gains from international capital flow - Globalization of markets.

UNIT II

Exchange rate mechanism - Types of exchange rates- Factors affecting exchange rates and forward rates - Types of quotation - Rules for quoting exchange rate regime in India - Evolution, Development and Present status - Theories of exchange rate determination - Exchange rate forecasting

UNIT III

International Monetary System - Gold Standard - Bretton Wood System and Subsequent International Monetary Developments - Floating Rate Regime - Role and Functions of International Monetary Fund and World Bank - European Monetary system and Euro Balance of Payment - India's Balance of Payment position - Elements of open Economy. Capital and Current Account Convertibility - Fundamental parity relations - purchasing power parity covered and uncovered - Interest Rate parity - International Fisher Effect.

UNIT IV

International Financial Markets - Segments, Participants and Dealing Procedures - Classification of Markets - Borrowing and Investing in International Financial Markets. Instruments and Institutions - Foreign Exchange Market in India - Evolution and Development - Major Centres - Classification - Interbank and Customer Markets - Regulatory and Supervisory Framework - Role of RBI and FEDAI - FEMA and Exchange Control Regulations.

UNIT V

Foreign Exchange Risk Management - Defining and Measuring Risk and Exposure - Types of Exposures - Accounting of Foreign Exchange Transactions - Hedging, arbitrage and Cover Operations - Hedging with Foreign Exchange Contracts - Booking, Early Delivery, Extension and Cancellation of Forward Contracts - Inter Bank Dealings - Swaps and Cover Operations - Forex and Money Market Operations - Currency and Funds Position - Foreign Exchange Dealings and Risk Management - Risk Control and Risk Management System - Hedging with Derivatives - FRAs Swaps Futures and Options.

SUGGESTED READINGS:

Apte (2020), International Financial Management, 8th Edition, Mc Graw Hill, New Delhi
Bhalla V.K. (2014), International Financial Management – Text and Cases, S.Chand, New Delhi
Steve Suranovic (2010), International Finance: Theory and Policy, Saylor Foundation, Washington
Rajiv Srivastava(2014), International Finance, Oxford University Press, New Delhi
Somanath, V.S (2011), International Financial Management, I.K. International Publishing House Pvt. Ltd., New Delhi

COURSE OBJECTIVES:**To make the students**

1. To understand various type 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
6. To understand the principles of insurance pricing and marketing

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 method of product design, underwriting and claims settlement
5. Understand reforms at Indian Insurance Industry
6. Understand the principles of insurance pricing and marketing

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. Human Life Values – Embedded Value – Actuarial valuation.

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:

1. George E. Rejda , Michael McNamara (2017), Principles of Risk Management and Insurance, 13th Edition, Pearson Education, New Delhi.
2. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2nd Edition, McGraw Hill, New Delhi
3. Dorfman (2013), Introduction to Risk Management and Insurance, Prentice Hall, New Delhi
4. Indian Institute of Banking and Finance (2017), Risk Analysis, Insurance and Retirement Planning, Taxman Publications Pvt. Ltd.
5. <https://www.coursera.org/learn/portfolio-risk-management>

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
6. To know about the Workmen's compensation Act 1923

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
6. Know about the Workmen's compensation Act 1923

UNIT I

Factories Act 1948 - Object – Definition – Health, Safety and Welfare Provision – Occupier – Certifying Surgeon Working Hours – Employment of Child – young person, and women – annual leave With Wage – Social Security and Welfare – Safety and Working Conditions.

UNIT II

Industrial Dispute Act 1947 - Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice.

UNIT III

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

UNIT IV

Employees Provident Fund and Miscellaneous Provision Act 1952 - Object – Definition – Provident Fund Schemes – Contribution and recovery – Offences and Penalties

Payment of Wages Act 1936 – Objects – Definition – Rules or payment of Wages – Maintenance of registers and records. Payment of Bonus Act 1965.

UNIT V

Trade union Act, 1926 - Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution

Workmen's compensation Act 1923 – Definition – rules regarding compensation – Distribution of compensation – Notice and claim.

Pollution Control Act – Labour Codes – Wages – Industrial Relations

SUGGESTED READINGS:

1. Kapoor N.D (2018), Hand book on Industrial Law, Sultan Chand & Sons, New Delhi
2. Jagadish Rao (2019), Industrial Law, Sahitya Bhawan Publications, Uttar Pradesh
3. Sandhya Singh and Neeshu Sharma (2013), Industrial Law, Vaya Educational of India, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To gain knowledge on ethical practices followed at business
2. To understand the professional ethics and ethical values of different cultures
3. To comprehend social responsibilities of business
4. To understand vital concepts of Corporate Governance
5. To gain knowledge on Corporate Social Responsibility and Accountability
6. To apply and follow ethical principles in real life and business

COURSE OUTCOMES:**Learners should be able to**

1. Gain knowledge on ethical practices followed at business
2. Understand the professional ethics and ethical values of different cultures
3. Comprehend social responsibilities of business
4. Understand vital concepts of Corporate Governance
5. Gain knowledge on Corporate Social Responsibility and Accountability
6. Apply and follow ethical principles in real life and business

UNIT I

Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

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

Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behavior, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well being of Customers.

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

Corporate Social Responsibility – Introduction – System Concept of Business Society – Business and Society Relationship – Business Environment – Business in a Social World – Social Responsibility – Corporate Social Responsibility – Corporate Social Accountability – Social Responsibility Tools

SUGGESTED READINGS:

1. Balachandran (2011). Corporate Governance, Ethics and Social Responsibility. Prentice Hall of India, Bangaluru
2. Kitson Alan- Ethical Organisation, Palgrave, L. T. Hosmer: The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
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 gain knowledge on theories on personal selling
3. To comprehend theories of motivation
4. To learn the process of selling
5. To ascertain about sales planning and control
6. To understand the ethical aspects of selling

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concept of Personal selling
2. Gain knowledge on theories on personal selling
3. Comprehend theories of motivation
4. Learn the process of selling
5. Ascertain about sales planning and control
6. Understand the ethical aspects of selling

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; techniques for 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, Pinnacle Learning, Mumbai
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th Edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th Edition, Mc Graw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th Edition, Mc Graw Hill, Bengaluru
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc., United States

COURSE OBJECTIVES:**To make the students**

1. To compute descriptive statistics
2. To calculate parametric and non-parametric tests
3. To carryout reliability and normality tests
4. To comprehend the application of Bivariate and multivariate analysis
5. To compute bivariate and multivariate analysis
6. To apply statistical techniques on decision making

COURSE OUTCOMES:**Learners should be able to**

1. Compute descriptive statistics
2. Calculate parametric and non-parametric tests
3. Carryout reliability and normality tests
4. Comprehend the application of Bivariate and multivariate analysis
5. Compute bivariate and multivariate analysis
6. Apply statistical techniques on decision making

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:

1. Darren George, Paul Mallery (2016), IBM SPSS Statistics 23 Step by Step, Routledge, New Delhi.
2. Asthana and Braj Bhushan (2017), Statistics for Social Sciences (With SPSS Applications), Prentice Hall of India, New Delhi
3. Keith McCormick, Jesus Salcedo, Aaron Poh, SPSS Statistics for Dummies, 3rd Edition, Wiley, New Delhi.
4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), SPSS Statistics for Data Analysis and Visualization, Wiley, New Delhi.
5. Brian C. Cronk (2016), How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation, 9th Edition, Routledge, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand recent concepts of entrepreneurship
2. To gain knowledge on various kinds of business entities
3. To comprehend the role of business incubators on business sustainability
4. To formulate business ideas and conduct feasibility studies
5. To acquire knowledge on source of finance for promotion of entrepreneurs
6. To apply principles and practice methodology of entrepreneurship for business sustainability

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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. Contents 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

Mobilizing Resources for START-UP - Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups- Mudra - ASPIRE. Marketing and organizational plans-an overview. Nature of planning in small business. Organizational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, Prentice Hall of India Learning Pvt. Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
6. <https://www.coursera.org/specializations/wharton-entrepreneurship>

COURSE OBJECTIVES:**To make the students**

1. To understand various digital marketing platforms and strategies
2. To gain knowledge method of developing and hosting a website
3. To comprehend fundamental principles on e mail marketing and search engine optimization
4. To acquire knowledge on online reputation management
5. To gain knowledge on digital marketing data analytics
6. To gain knowledge on various online marketing tools

COURSE OUTCOMES:**Learners should be able to**

1. Understand various digital marketing platforms and strategies
2. Gain knowledge method of developing and hosting a website
3. Comprehend fundamental principles on e mail marketing and search engine optimization
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5. Gain knowledge on digital marketing data analytics
6. Gain knowledge on various online marketing tools

UNIT I

Introduction of the digital marketing - Meaning - Digital Vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - Swot Analysis - Target Group Analysis - Benefits of Digital Marketing - Digital Marketing Platforms and Strategies- Comparing Digital with Traditional Marketing - Issues Arise When Digital Marketing Goes Wrong - Role of Digital Marketing In Developing Brands - Drive Sales - Encourage Product and Service Development and Innovation- Aid Recruitment and Training.

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. Website designing with WordPress: WordPress - Benefits of using WP. Admin Interface Basics. Theme settings and Customization. Content Management in WP. Categories, Tags and Posts. Pages and Subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding Widgets to the Website. Best Plugins in WP.

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.

Introduction to Search Engine Optimization: How the search engine works - SEO Optimization - Writing the SEO content. Mobile marketing - Growth in mobile industry - Benefits of mobile marketing and its goals. Creating a Mobile Website. App Creation Strategy. Video Marketing: Importance of Video Marketing. Create a Video Campaign. Location Targeting and Bidding Strategies. Measuring the Results of Campaign. Best practices of Video Ads.

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

Merging Digital Marketing and Data Analytics: Analytics and its Importance for Business. Key Performance Metrics in Analytics - Audience Reports - Traffic reports - Behavior reports - Conversion Tracking.

SUGGESTED READINGS:

1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi
3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st Edition, BPB Publications, New Delhi
4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications, New Delhi
5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
6. Sarah McHarry(2013), Word press To Go, Create space Independent Pub
7. Karol Krol(2017),Word Press Complete - Sixth Edition, Packt Publishing Limited, United Kingdom

COURSE OBJECTIVES:**To make the students**

1. To choose the right problem of the study
2. To adopt right sampling technique
3. To construct instrument for data collection
4. To carry out their statistical analysis
5. To write the interpretation for statistical analysis
6. To draft their project report

COURSE OUTCOMES:**Learners should be able to**

1. Choose the right problem of the study
2. Adopt right sampling technique
3. Construct instrument for data collection
4. Carry out their statistical analysis
5. Write the interpretation for statistical analysis
6. Draft their project 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
 - Limitations

- 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. Strategic Management
7. Office 360
8. Capital Markets and Financial Instruments
9. E Commerce
10. Six Sigma
11. Life Skills and Communication
12. EXIM Procedures and Documentation
13. Intellectual Property Rights
14. Personal Finance and Planning
15. Project Management
16. Global Financial Reporting
17. Cyber Security
18. Human Resources Analytics