

**SRI PADMAVATI MAHILA VISVAVIDYALAYAM, TIRUPATI
(Women's University)
DIRECTORATE OF DISTANCE EDUCATION**

Programme Project Report

MASTER OF COMMERCE (M.Com)

Directorate of Distance Education, Sri Padmavati Mahila Visvavidyalayam (Women's University), Tirupati (A.P) would like to start Degree Of Master Of Commerce (M.Com) through Distance Mode.

a. Aim of the Programme

Master of Commerce is popularly known as **M.com Programme** is a postgraduate programme which is mostly done by students after their graduation in Commerce. The Master of Commerce typically requires two years of full-time study. The syllabus is usually concentrated on one subject area such as Accounting, Business Management, Corporate Governance, Finance, Human Resource Management, Actuarial Science, Economics, Statistics and Marketing or. Study of M.Com programme will help the students to know in depth about Commerce, Management and Economics as a whole.

Program Objectives

M.Com Program Educational Objectives (PEOs)

PEO1: To create commerce professionals in the fields of Accounting, Costing, Taxation and Investments.

PEO2: To familiarize the competitive corporate environment by inculcating the necessary soft skills needed to adapt to the changing global business scenario.

PEO3: To teach conceptual skills which are necessary to develop a career in financial services and markets.

PEO4: To inculcate ethical values which are needed to grow as responsible citizens and competent professionals.

M.Com Programme Specific Objectives (PSOs)

PSO1: Demonstrate the skills required for financial markets and services management

PSO2: Equip with investment and portfolio management strategies to take decisions

PSO3: Imbibe students with strong foundation in Accounts, Finance and Taxation

c. Nature of Prospective Target Group of Learners

The M. Com. Programme offers an opportunity for graduates to acquire theoretical as well as practical inputs in commerce.

Core Attribute 1: Knowledge of Business, Management and Emerging Technologies based business models

Core Attribute 2: Business and Commerce Intelligence System Designs

Core Attribute 3: Problem Solving and Decision-Making Skills

Core Attribute 4: Creativity, Innovation and Teamwork

Core Attribute 5: Cross Cultural Competence and Communication

Core Attribute 6: Global Leadership and Ethical Intelligence quotient, Emotional quotient and Social Intelligence quotient

Core Attribute 7: Entrepreneurial Attitude

d. Appropriateness of Programme to be conducted in Open and Distance Learning Mode to Acquire Specific Skills and Competence

On the successful completion of the course, students will:

Program Outcomes

PO1: To equip with management theories and games to solve business problems

PO2: Foster analytical and creative skills for intelligent and effective decision making

PO3: Imbibe value-based leadership ability, teamwork and lifelong learning

PO4: Forecast and communicate global and economic and business environment

PO5: Demonstrate legal and ethical aspects of business

PO6: Lead themselves and others in the achievement of organizational goals and individual goals.

PO7: Design and implement social sustainable projects for community and self-development aspects

PO8: Impart knowledge of creativity, innovativeness, strategic and entrepreneurial skills

PO9: To equip with technological skills for managing organizations

PO10: To strengthen professional and researching skills.

e. Instructional Design:

- Self learning study material
- Blended mode of learning
- Contact classes and face to face interaction

(a) **Instructional Design:**

M.COM SEMESTER – I

Code	Title of the paper	Core / Elective	Hours of Teaching/ Theory/ Practical	No. of Credits	Marks		Total Marks
					Internal	External	
M.Com 101	Organizational Behavior	Core	4	4	50	50	100
M.Com 102	Business Economics	Core	4	4	20	80	100
M.Com 103	Corporate Financial Accounting	Core	4	4	20	80	100
M.Com 104	Business Environment & Policy	Core	4	4	20	80	100
M.Com 105	Research Analysis using SPSS	Skill	4	4	50	50	100
M.Com 106	Business Communication in Practice	Skill	4	4	50	50	100
Total				24			600

M.COM SEMESTER II

Code	Title of the paper	Core / Elective	Hours of Teaching/ Theory/ Practical	No. of Credits	Marks		Total Marks
					Internal	External	
M.Com 201	Marketing Management	Core	4	4	20	80	100
M.Com 202	Human Resource Management	Core	4	4	20	80	100
M.Com 203	Financial Management	Core	4	4	20	80	100
M.Com 204	Techniques of Cost Accounting	Core	4	4	20	80	100
M.Com 205	Social Sustainable Project Design	Skill	8 weeks summer project	4	100	-	100
M.Com 206	Financial Accounting Packages (Tally)	Skill	4	4	50	50	100
Total				24			600

M.COM SEMESTER III

Code	Title of the paper	Core / Elective	Hours of Teaching/ Theory/ Practical	No. of Credits	Marks		Total Marks
					Internal	External	
M.Com 301	International Business Management	Core	4	4	20	80	100
M.Com 302	Goods and Services Tax	Core	4	4	20	80	100
M.Com 303	Accounting for Managerial Decisions	Core	4	4	20	80	100
M.Com 304	Entrepreneurship in Practice	Skill	4	4	50	50	100
M.Com 305	Corporate Tax Planning / (MOOCs)	Open Elective	4	4	20	80	100
M.Com 306A	Financial Markets and Services	Elective	4	4	20	80	100
Total				24			600

M.COM SEMESTER IV

Code	Title of the paper	Core / Elective	Hours of Teaching/ Theory/ Practical	No. of Credits	Marks		Total Marks
					Internal	External	
M.Com 401	E Commerce	Core	4	4	20	80	100
M.Com 402	Banking and Insurance	Core	4	4	20	80	100
M.Com 403A	Security Analysis and Portfolio Management	Elective	4	4	20	80	100
M.Com 404A	Financial Derivatives	Elective	4	4	20	80	100
M.Com 405	Internship Cum Project	Skill	8	8	80	120	200
Total				24			600

Instructional Delivery Mechanism

The programme will be delivered in a blended mode i.e. through resource – based self – learning, face-to-face academic counseling, workshops, school based activities, teaching practice, faculty- learner interactions (in person or by telephone) etc.

Teaching faculty

Teaching faculty of the Department is primarily responsible for organizing lecture work for M.Com. The instructions related to tutorials are provided by the respective registering units under the overall guidance of the Department. Faculty from some other Departments and constituent colleges are also associated with lecture and tutorial work in the Department.

Faculty and Support Staff:

-Faculty of the Regular Department

Prof. J. Katyayani, Professor, Head & BOS

Prof. B. Vijayalakshmi, Professor

Dr. G.Subashini, Assistant Professor

Dr. G.Latha, Assistant Professor

Dr.Y.Suneetha, Assistant Professor

Dr.V.Bhargavi Reddy, Assistant Professor

Dr. Sri Rajani, Assistant Professor

Mrs.A.Parvathi, Academic Consultant

Dr. P. Roopa, Assistant Professor

Mrs. P. Nishitha, Assistant Professor

-Support staff: Secretarial Assistant – 01, Office Subordinate-01

Curriculum Transaction:

The Contact Programme Classes will be conducted in face to face mode in every Learner Support Centre and Nodal Centre for 10 days in a semester i.e., 240 hours for 4 semesters.

f. PROCEDURE FOR ADMISSIONS, CURRICULUM TRANSACTION AND EVALUATION

Admission procedures:

- (i) Directorate of Distance Education shall adopt the admission procedure laid down by the University by following the rule of reservation as per the AP reorganization act of 2014.

- (ii) Eligibility: B.Com graduate of a recognized University
- (iii) Fee Structure: Rs. 10,000/- for the course that includes course fee, study material etc.

Eligibility for the Award of Degree:

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than two academic years and passed the examinations of all the Four Semesters prescribed earning credits and fulfilled such conditions as have been prescribed there for.

Career opportunities

Employment Areas in various corporate sectors in their Finance, Accounts and Taxation departments Banking sector, Research Associations, Indian Civil Services, Indian Statistical Services, Indian Economic Services, Insurance Industries and Educational Institutions

Passing Minimum:

- a. There shall be no Passing Minimum for Internal.
- b. For External Examination, Passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper.
- c. In the aggregate (External + Internal) the passing minimum shall be of 50% for each Paper/Practical/Project and Viva-voce.
- d. Grading shall be based on overall marks obtained (internal + external).

Media:

Preparation of self-learning material in print will be the major media supported by audio and video lessons.

Communication Facilities

Phone, fax and email facilities are available, especially for communication with the fieldwork agencies The institution for social work education has developed a website and regularly updates it.

g. Library and Learning Facilities

- The library acquires and facilitates retrieval of the following literature in English and regional languages
- Newspapers and news magazines

- A minimum of 20 national and international social work and related journals
- Newsletters of social work professional associations Faculty research report and publications
- Student term papers/research reports/dissertations/thesis
- Library catalogues
- Relevant audio-visuals such as slide shows, audio and video cassettes and audiovisual equipment such as overhead projectors, slide projector, television, audio and video cassette players, LCD projector and laptop computer are available for use in class, seminars, and training programmes
- Computer, e-mail and internet facilities are available for students, staff and others
- Photocopy facilities are available for students, staff and others
- Book bank is facilitated
- Library opens at least one hour before the first class and until at least three hours after the classes close, on all the 180 teaching days. Library is open for extended hours, throughout the year

h. Cost Estimation of the Programme and the provisions:

Estimated Expenditure:

- | | | |
|---|---|--|
| • Staff Salaries | - | Salaries shall be paid as per University regulations |
| • Student Support Services | - | Rs.2,00,000-00 |
| • Material Development | - | * |
| • To Study Centres
(academic activities and administration etc.) | - | Rs.30% of the learner's fee on prorata basis |
| • Working Expenditure & Contingencies | - | Rs.1,00,000-00 |

***Note:** SLM in print and digital form shall be procured from other Universities/agencies, as the intake capacity at present is low, since our target group is women only. In due course of time DDE will develop SLMs as per the guidelines.

i. Quality assurance mechanism and expected programme outcomes

Qualitative course material will be prepared with the help of experts. Audio, Visual and advanced technology will be used in teaching the learners which will be promoted by

effective coordinators. It would enhance the Communication Skills and employability skills of the learners.

DIRECTORATE OF DISTANCE EDUCATION:
SRI PADMAVATI MAHILA VISVAVIDYALAYAM: TIRUPATI
M. COM SEMESTER I
M.COM 101 ORGANIZATIONAL BEHAVIOUR

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 101	ORGANIZATIONAL BEHAVIOUR	100	2	-	2	4

COURSE CATEGORY: Core

PREAMBLE:

- To provide in-depth knowledge on essentials of Management and Organization behaviour, its implications to organizations perspective.
- To develop the Management skills and Organizing skills of the students and grooming them to better fit to distinguished management discipline in the corporate world.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand, apply, analyze dynamics of OB, the concept of personality and perception, values & attitude, learning and Group behavior so that to improve themselves and others for the achievement of organizational objectives.	K2, K3 & K4
CO3	Understand; apply the concepts of leadership styles, motivation theories and in the organization. Analyze the practices in the organizations. Compile different ways to motivate the employees at work.	K2, K3, K4 & K6
CO3	Understand, Apply, Conflict management, understand organization culture, analyze Organization development practices in the organization for an effective team work environment in the organization.	K2, K3, K4, & K5
CO4	Students understand, learn the essentials of Management skills and grooming the students to better fit to the corporates to perform their role as manager, develop skills to deal with people and manage conflict, leadership skills.	K2, K3 & K6
CO5	Students learn and develop their organizing skills, and manage employees' complaint in the organization, develop negotiations skills and teambuilding skills.	K2 & K6

MAPPING COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	-	1	2	2	-	1	-	2	3	-	-
CO2	2	2	2	1	1	3	-	2	-	2	3	-	1
CO3	3	2	2	-	2	3	-	1	-	2	3	-	-
CO4	3	2	3	-	1	3	-	1	-	2	3	-	1
CO5	2	3	3	1	-	2	-	1	-	2	3	-	-
AVG	2.6	2.2	2.5	1	1.5	2.6	-	1.2	-	2	3	-	1

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hours
Unit I	Concept and significance of organizational behavior- Personality and attitude development Perception and attribution– Learning – Values and attitudes– Group development process.	10
Unit II	Leadership – Transformational Vs. Transactional styles – Motivational theories: Maslow – Herzberg – McClelland – Motivational Process, Motivational Needs - Motivating employees at work.	8
Unit III	Conflict Management - Concept, Causes, Levels of Conflict, Conflict Resolution – Strategies for managing Conflicts. Organization Culture – Cultural Dimensions – Effects culture – changing organizational culture - Organization Development - effectiveness of OD programming - Managerial implications.	10
Unit IV	Management skills-: Role of Manager, Life goal setting, Vision and Mission, Conflict Management, Thinker toys: leadership skills.	10
Unit V	Organizing Skills: Where money goes – budgeting, talking about future plans, Group problem solving: LUTTS and MIPPS, Negotiation skills, Team building skills.	10
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books / References:

1. Stephen P Robbins, Organizational Behavior, Pearson education, New Delhi.
2. Fred Luthans; Organizational Behavior; Tata McGraw Hill, New Delhi.
3. Aswathappa; Organizational Behavior; Himalaya Publishing Co, New Delhi
4. Mirza S Sayadain; Organizational Behavior; Tata McGraw Hill, New Delhi
5. Robbins and Coulter; Management; Pearson education, New Delhi
6. Robbins and Decenzo; Management; Pearson education, New Delhi
7. Kreitner; Management (AITBS)

M.COM 102 BUSINESS ECONOMICS

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 102	BUSINESS ECONOMICS	100	3	1	0	4

COURSE CATEGORY: Core

PREAMBLE:

- To develop ability to understand and appreciate the basic Micro and Macroeconomics and their application to the business.
- To introduce concepts and analytical tools relevant to the management of a firm.
- To acquaint students with basic principles of demand, cost, pricing and investment.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Recall the basic concepts of Managerial economics, understand the concepts of macro and micro economics, profit strategies.	K1 & K2
CO2	Understand Basic concepts of Demand, Supply and Equilibrium, analyze the effect of Demand analysis on market.	K3 & K4
CO3	Understand Cost concepts and classification of costs – Cost output relationship – Economies of scale – Cost control and cost reduction - Steps in cost benefit analysis – Justification for the use of Cost Benefit Analysis.	K2, K3 & K6
CO4	To know the Production function, Law of diminishing marginal returns understand the Law of returns to scale – Cobb-Douglas production function and Break-even analysis and its implication and Managerial uses of break-even analysis.	K2, K3 & K5
CO5	Identify different Pricing Decisions under different markets and its application. Implementing the pricing strategies in realistic market under different competitive areas.	K2, K3, K5

MAPPING OF COs WITH POs AND PSOs:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	-	-	-	3	1	-	-	-	-	-	-	1	-
CO2	2	-	-	3	2	-	-	-	-	-	-	-	2
CO3	2	-	-	2	2	-	-	-	-	-	2	-	2
CO4	-	2	-	2	1	-	-	-	-	-	2	-	2
CO5	2	2	-	2	2	-	-	-	-	-	-	1	-
Avg.	2	2	-	2.5	2	-	-	-	-	-	2	1	2

COURSE SYLLABUS:

Sl.No.	Syllabus	No. of Hrs
Unit I	Meaning and definition of Managerial Economics Principles and Scope of ME - Role of Managerial Economist - Theories of Profit – Functions of Profit.	7
Unit II	Demand Analysis – Determinants of Demand – Law of Demand - Elasticity of Demand –Factors determining elasticity of demand - Demand Forecasting: Factors involved in demand forecasting – Objectives – Methods of demand forecasting – Opinion polling and statistical methods	10
Unit III	Cost analysis: Cost concepts and classification of costs – Cost output relationship in short run and long run – Economies of scale – Cost control and cost reduction - Steps in cost benefit analysis – Justification for the use of Cost Benefit Analysis.	8
Unit IV	Production analysis: Production function - Law of diminishing marginal returns – Production function with two variable inputs – Law of returns to scale – Cobb-Douglas production function – Break-even analysis – Concept of BEP – Determination of BEP in volume and value - Managerial uses of break-even analysis - Make or Buy decisions. (Simple Problem)	11
Unit V	Pricing Decisions - Pricing under perfect, monopoly, oligopoly and monopolistic competitions– Price Discrimination - Pricing Strategies - Inflation – types – Terms of Demand pull & cost Factors.	9
	Total	45 Hrs

LEARNING RESOURCES**i. Textbooks:**

1. Joel Dean, Managerial Economics, Prentice Hall Ltd., India.
2. Varshiney & Maheswari, Managerial Economics, Sultan Chand & Co.,
3. Mehatha P.L., Managerial Economics, Sultan Chand & Co.,
4. Keat & Young, Managerial Economics. Pearson Education, New Delhi.
5. Dwivedi D.N., Managerial Economics, Himalaya Publishing House,
6. Mote, Paul & Gupta, Managerial Economics, Tata Mc Graw Hill Ltd.,

M.COM 103 CORPORATE FINANCIAL ACCOUNTING

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 103	CORPORATE FINANCIAL ACCOUNTING	100	2	1	1	4

COURSE CATEGORY: Core

PREAMBLE:

- It acquaints the students to acquaint with fundamental knowledge of accounting.
- To train in different in different important aspects of accounting.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand the concept of GAAP accounting environment, ethical issues in accounting and different users of accounting.	K1 & K2
CO2	Analyzing amalgamation in nature of merger and purchase and Regulatory Framework with regard to accounting practices of mergers and acquisition in India.	K2 & K4
CO3	Developing the skills in preparation of consolidated balance sheet of a holding company and evaluate Goodwill, Capital reserve and Minority interest of a company.	K4 & K5
CO4	Understanding the need and scope of inflation accounting and applying different approaches to price level accounting.	K2 & K4
CO5	Understand the concept of International Financial Reporting Standards and Ind AS and Conceptual difference between Indian GAAP and Ind AS and Ind AS and IFRS.	K1, K2 & K6

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	2	2	-	-	3	-	-	-	-	3	-	-	3
CO2	2	2	-	-	-	1	-	-	-	3	-	-	3
CO3	2	3	-	1	-	-	-	-	-	3	-	-	3
CO4	2	2	-	2	-	-	-	-	-	3	-	-	3
CO5	2	2	-		-	-	-	2	-	3	-	-	3
AVG	2	2	-	1.5	-	1	-	2	-	3	-	-	3

COURSE SYLLABUS:

Sl.No.	Syllabus	No. of Hrs
1.	Accounting as an information system: Accounting – Users of accounting information – GAAP accounting environment – Fields of accounting activity – Ethical issues in accounting – Role of computers in accounting (Theory only)	5
2.	Accounting for Amalgamations: Amalgamation in nature of merger and purchase – Pooling of interest methods – Purchase accounting methods – Use of purchase methods – Determination of Purchase Consideration (Theory and Problems)	10
3.	Holding company accounting: Meaning and Definition of holding company and subsidiary company – Pre-acquisition and post-acquisition profits – Goodwill or Capital reserve – Minority interest – Cross holdings – Chain holding – Preparation of Consolidated Balance Sheet (Theory and Problems).	10
4.	Inflation accounting: Meaning – Need and scope – Price level changes and financial statement – Approaches to price level Accounting – Current Purchasing Power Accounting – Current Cost Accounting – Merits and Demerits (Theory and Problem).	10
5.	Accounting Standards: International Financial Reporting Standards (IFRS) – Concept – List of IFRS – IFRS in India – Benefits of IFRS in India – Ind AS Introduction and its applicability – Conceptual difference between Indian GAAP and Ind AS - Comparison of Ind AS and IFRS. (Theory only)	10
	Total	45 Hrs

LEARNING RESOURCES:**i. Textbooks:**

1. Battacharya. S. K, John Dearden, Accounting for Managers; Vikas Publishing House Ltd., New Delhi.
2. Jain and Narang; Advanced Accountancy, Kalyani Publishers, New Delhi.
3. Maheswari S. N., Corporate Financial Accounting
4. Gupta R.L., and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
5. Financial Accounting – A dynamic approach B. K. Banerjee, Printice Hall India Pvt. Ltd., New Delhi.

M.COM 104 BUSINESS ENVIRONMENT AND POLICY

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 104	BUSINESS ENVIRONMENT AND POLICY	100	2	1	1	4

COURSE CATEGORY: Core

PREAMBLE:

- To provide in depth knowledge of business environment, its nature and diversity
- To familiarize students with various policies of an organization.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	To apply the basic concepts and terminology of the law of contract	K3
CO2	To understand the Law of partnership and Companies Act	K2 & K3
CO3	Acquainting students with the knowledge about the environment in which a business operates and providing them with practical insight on the environment of different countries.	K1, K2 & K3
CO4	Analysing the dimensions of economic policies and political structure of the country and its impact on the business	K2 & K5
CO5	Develop an insight into the global environment in which an organisation operates and challenges faced in international business.	K1, K2 & K6

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	-	-	-	-	2	1	-	-	-	-	-	-	-
CO2	-	1	-	-	3	1	2	-	-	-	-	-	-
CO3	-	2	-	3	3	-	2	-	-	-	-	-	2
CO4	-	2	2	2	2	-	-	1	-	-	2	-	-
CO5	-	3	3	3	2	-	-	2	-	-	-	-	-
AVG	-	1.6	2.5	1.6	2.4	1	2	1.5	-	-	2	-	2

COURSE SYLLABUS

Units	Syllabus	No. of hrs
Unit I	Law of Contract – Contract and its Essentials – Different types of contracts – Offer and acceptance – Capacity of parties to contract – Consideration – Consent – Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Legality of Objects – Unlawful and illegal agreements – Agreements in restraint of trade – Quasi contracts – performance of contract – Breach of contract.	9
Unit II	Law of Partnership and Company Law – Formation of firm, kinds of partners- dissolution of firm –Negotiable instrument act- Bills of exchange- -dishonor of instruments - Formation of companies – Kinds of companies – Doctrine of Ultra Virus – Memorandum of Association – Articles of Association – Prospectus	10
Unit III	Business and its environment: Nature and Scope of business Environment – Characteristics of contemporary business – Types of environment –Micro and Macro Environment –Environmental analysis – Approaches to environmental analysis – Changing dimensions of business environment.	8
Unit IV	Economic and Political environment of business: Nature and elements of economic environment - Economic planning in India: Industrial policy- Fiscal policy - Monetary policy – EXIM policy –Impact of New economic policy - Political-legal environment of business: Political institutions - State Intervention in Business.	10
Unit V	Socio-Cultural, Global and Technical Environment - Nature and impact of culture in business – Ethics in business – Corporate Social Responsibility of business - Features of globalization – Impact of Globalization – Impact of technology on business – Management of technology - Intellectual Property Rights (IPR).	8
Total		45

LEARNING RESOURCES

i. Textbooks:

1. SS Gulshan and G.K Kapoor, Business Law, New Age International Publishers(p)Ltd. New Delhi.
2. N. D. Kapoor, Business Law, Sultan chand and sons, New Delhi.
3. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
4. Fernando A.C, Business Environment, Pearson Education, New Delhi.
5. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
6. Lokanathan and Lakshmi Rajan, Business and society, Emerald Publishers.

ii. Online Resources:

1. <http://www.alacra.com/wdata/help/eeiubusinessenvironmentrankings>
2. <http://country.eiu.com/allcountries.aspx>
3. https://www.iberglobal.com/files/business_climate_eiu

M.COM 105 RESEARCH ANALYSIS USING SPSS

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 105	RESEARCH ANALYSIS USING SPSS	100	2	1	1	4

COURSE CATEGORY: Skill

PREAMBLE:

- To develop basic skills to apply mathematical and statistical techniques for solving business problems
- To help students understand quantitative and for management decision making and research.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Develop an understanding of the process of research and the types of research and the way of formulating research objective.	K2 & K3
CO2	Exploring the sources of data collection along with designing of instruments for data collection and also understand the sampling techniques available.	K2 & K3
CO3	Understand the concept of hypothesis testing and practical application of parametric and non-parametric tests in solving business problems.	K3 & K4
CO4	Understanding the concept of multivariate analysis and practical application of SPSS in solving business problems.	K4 & K5
CO5	Acquainting the students with the technicalities involved in report writing and the importance of a quality and well framed report.	K2 & K6

MAPPING OF COS WITH POS AND PSOS

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	-	2	-	2	-	2	-	2	-	3	-	-	-
CO2	-	2	-	2	-	2	-	1	-	3	-	1	-
CO3	2	3	-	2	-	2	-	2	-	3	-	1	-
CO4	2	3	-	3	-	2	-	2	2	3	-	-	-
CO5	-	-	-	2	-	3	-	-	-	3	-	-	-
AVG	2	2.5	-	2.2	-	2.2	-	1.7	2	3	-	1	-

COURSE SYLLABUS:

Sl.No.	Syllabus	No. of hrs
Unit I	Research – concept – Value of research – Bayesian analysis – Research methodologies: explorative, descriptive and causal – Research process and Limitations – Problems definition – Setting research objectives – Hypothesis formulation – Data sources: Primary and secondary.	7
Unit II	Instruments of research – Questionnaire – Interview – panel research – Scale construction – Attitude scales such as Liker scale – Semantic different scale – Graphic scale – Multidimensional scaling – Sampling techniques - Conjoint measurement	8
Unit III	Testing of Hypothesis – Type-I Error-Type –II error–Parametric Analysis- Testing of means, proportion, and Variance – Correlation – Regression analysis- Non-Parametric Analysis- Chi square test – Reliability Test - ANOVA, Simple problems.	15
Unit IV	Introduction to SPSS package - Multivariate analysis concepts and applications – Factor analysis – Multiple regression analysis– Discriminate analysis- Cluster analysis – MANOVA using SPSS - (Mathematical computations are not required) - single and Multivariate case studies analysis and interpretation of the data output.	10
Unit V	Report writing: - Significance-layout of Reports – Types of Reports -Mechanics of writing reports & presentation – Norms for using Index and bibliography.	5
Total		45

LEARNING RESOURCES

i. Text Books:

1. S. P. Gupta; Statistical Methods, Sultan Chand & Sons
2. Levin; Introduction to Statistics; Prentice Hall, New Delhi.
3. Green and Tull; Marketing Research; Prentice Hall, New Delhi.
4. Akarand Day; Marketing Research; Willey and sons.

ii. Online Resources:

1. surveyheart.com
2. workspace.google.com/forms

M. COM 106 BUSINESS COMMUNICATION IN PRACTICE

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 106	BUSINESS COMMUNICATION IN PRACTICE	100	3	1	1	4

COURSE CATEGORY: Skill

PREAMBLE:

- To develop the communications skills of management students and to emphasize on personality development by giving practice in oral and written communication in the context of Business Management

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understanding business communication strategies, principles for effective communication	K1 & K2
CO2	Applying modes of expression in written and oral communication and developing the ability to write a documented paper to give an oral presentation	K3 & K6
CO3	Understanding and analysing interpersonal relationships	K2 & K4
CO4	Evaluating and applying appropriate organizational channels used in business communications	K3 & K5
CO5	Developing effective verbal and nonverbal communication skills	K1

MAPPING COs WITH POs AND PSOs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
										0			
CO1	2	2	1	-	-	2	-	-	-	-	2	1	-
CO2	-	3	-	-	-	2	-	-	-	2	3	3	-
CO3	1	2	3	-	-	-	-	-	-	-	1	-	-
CO4	-	1	-	-	-	3	-	-	2	-	-	-	-
CO5	-	2	6	-	-	-	-	-	-	3	-	-	-
Avg	1.5	2	3	-	-	2.3	-	-	2	2.5	2	2	-

COURSE SYLLABUS:

Sl.No.	Syllabus	No. of Hrs.
Unit I	Foundations of Business Communication – Nature and Scope – Communication Process– Communication media – Barriers to Communication – Significance to managers	9
Unit II	Oral Communication - Importance – Presentations skills – Hard and Soft skills - Hopes and Expectations - Interviews - Public Speaking: Meetings and Conferences – Group Discussions - Role Play - Brainstorming	9
Unit III	Written Communication – Importance – Reading and Writing Skills – Business Letters – Report writing – Industry and Company reports – Resume Building; E-mail – Circulars and Notices. Speed reading, and time management.	9
Unit IV	Non-Verbal Communication – Significance – Types of Non-verbal Communication – Listening Skills - Interpersonal Communication: Transactional Analysis – Johari Window – Group Communication	9
Unit V	Corporate Communication – Principles of effective organizational communication - Ethics in Business Communication – Technology based Communication Tools – Cross Cultural Communication - Business Etiquette	9
	Total	46 Hrs

LEARNING RESOURCES:**i. Text Books:**

1. Bovee C.L., Thill J.V. and Chatterjee A: “Business Communication Today” (Pearson)
2. Meenakshi Raman and Prakash Singh: “Business Communication” (Oxford)
3. Lesikar V.R., and Flatley M.E: “Basic Business Communication” (Tata McGraw Hill)
4. Krizan et al.: “Business Communication” (Thomson)
5. Scot Ober: “Contemporary Business Communication” (Biztantra)

ii. Online Resources

1. https://www.managementstudyguide.com/business_communication.htm
2. <https://management.ind.in/forum/business-communication-notes-mba-pdf-12693.html>
3. <https://studychacha.com/discuss/60922-business-communication-notes-mba-pdf.html>
4. <https://www.ncertbooks.guru/mba-business-communication-lecture-notes/>

M. COM SEMESTER II

M.COM 201 MARKETING MANAGEMENT

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 201	MARKETING MANAGEMENT	100	3	1	0	4

COURSE CATEGORY: Core

PREAMBLE:

- To be conversant with the challenges raised by the complexity of the marketing environment for managing products and services, communications, channel relationships and other marketing mix factors.
- Demonstrate their ability to use relevant decision models in recommending appropriate strategies related to marketing mix.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Remembering and understanding fundamentals of marketing concepts to take better marketing decisions	K1 & K2
CO2	Understanding consumers' requirements and analyzing consumer their behavior to meet their needs	K1 & K4
CO3	Understanding and analyzing complexities involved in various Product mix, pricing, distribution and promotion mix strategies for products and services.	K2 & K4
CO4	Developing skills to analyze and design product and Promotion-Mix strategies	K5 & K6
CO5	Evaluating and applying recent trends in marketing.	K5 & K6

MAPPING COs with POs and PSOs

	PO1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 0	PSO1	PSO2	PSO3
CO1	-	3	-	1	-	-	-	2	-	2	1	3	-
CO2	-	2	-	-	-	1	-	3	-	2	1	2	-
CO3	-	3	-	2	-	-	-	2	-	1	1	2	-
CO4	2	2	-	-	2	-	-	2	-	2	1	1	-
CO5	-	2	-	1	-	-	1	3	-	2	2	2	-
Avg.	2	2.4	-	2	2	1	1	2.4	-	1.8	1.3	2	-

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Marketing – Definition – Importance of marketing – Marketing Management – Marketing concepts - Marketing Environment – Challenges to Marketing – Marketing Research and information systems	9
Unit II	Consumer Behavior – Factors influencing consumer behavior – Consumer Decision Process - Market Segmentation – Targeting – Positioning – Marketing mix elements – Marketing plan, Ethics in Marketing Management.	9
Unit III	Product Management – Levels of product – Types of products –New product Development - Product life cycle - Branding and Packaging – Product line and mix strategies – Pricing policy – objectives – Factors influencing pricing decisions – Methods of pricing – Geographical pricing – Discount pricing – Promotional pricing – New Product pricing.	9
Unit IV	Distribution – Functions - Channel types and factors influencing selection of channels – Logistics and supply chain management – Promotions Decisions - Promotion mix – Tools of Promotion Mix - Factors affecting promotion mix - Promotion budgets - Advertising Management	9
Unit V	Trends in Marketing - Social Media in marketing - Direct marketing – Telemarketing – Network marketing - Green Marketing – Internet Marketing	9
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books:

- Philip Kotler; Marketing Management Analysis, Planning and Control, Pearson Education, New Delhi
- Ramaswamy and Namakumari; Marketing Management, MacMillan
- RajanSexana; Marketing Management;Tata McGraw Hill, New Delhi
- William J Stanton, Michel J Etzel, Bruce J Walker, Fundamentals of Marketing; McGraw Hill, New Delhi.

ii. Online Resources

- Etzel, M. J., Walker, B. J., Staton, W. J., & Pandit, A. (2010), Marketing Concepts and Cases.Tata McGraw Hill.
- WARC100. (n.d.). Retrieved from the world ‘s best marketing campaigns and companies 2017:
- Zikmund, W. G., & D ‘Amico, M. (2001). Marketing: Creating and Keeping Customers in an Ecommerce World, South-Western College Publication.

M.COM 202 HUMAN RESOURCE MANAGEMENT

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 202	HUMAN RESOURCE MANAGEMENT	100	3	-	1	4

COURSE CATEGORY: Core

PREAMBLE:

- To develop Human Resource Management skills of management students
- To orient them towards Human Resource Planning and proper utilization of human resource for the smooth functioning of the business.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand and apply the concept and functions of Human resource management, strategic role of HRM at corporate level. Analyse environment forces, human resource issues and Practices of HRM in the organisations.	K2, K3, K4
CO2	Understand manpower supply and demand for the organisation, job analysis, understand and apply ways for Human Resource planning, career planning and development.	K2, K3, K6.
CO3	Understand and apply recruitment and selection, placement and induction and develop ways to find right kind of employees to the right place in the organisation.	K2, K3, K4
CO4	Understand, apply the performance appraisal system and Reward management practices, analyse performance management, Team Dynamics at work, performance management and employee development- Ethics in performance management- Human Resource Audit- Personal research for formulation of HR decision.	K2. K3, K4, K6
CO5	Understand, analyse and apply Human Resource Development, to develop the employees at work for efficient utilisation of human resource in the organisation and understand the concepts and practices of International HRM, Green HRM and Ethics in HRM and building HRM for the smooth functioning of the organisation.	K2, K3, K6

MAPPING COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO1	PSO1	PSO2	PSO3
										0			
CO1	2	2	1	2	-	2	-	1	-	2	-	-	-
CO2	2	2	1	1	-	2	-	2	-	2	-	-	-
CO3	2	2	-	-	-	2	-	2	-	2	-	-	-
CO4	1	1	-	1	2	3	-	-	-	2	-	-	-
CO5	2	2	3	1	-	3	-	1	-	2	-	-	-
Avg.	1.8	1.8	1.67	1.25		2.4		1.5	-	2	-	-	-

COURSE SYLLABUS

Sl.No.	Syllabus	No.of hrs
Unit I	Human Resource Management – Concept – Nature – Significance – objectives and functions, Process- Strategic role of HRM- Corporate Level Strategies– environmental forces and challenges –Organization of HRM functions – Contemporary HR trends.	8
Unit II	Human Resource planning- Significance of Human Resource Planning – Process – Inventory - Human Resource Inventory methods - Stock taking – work flow mapping – age, caste and grade distribution - Forecasting – Human Resource demands & Supply forecasting methods - Career Planning and development.	9
Unit III	Employee Acquisition – Job analysis -Job description and job specification – Recruitment – Sources of Recruitment – Campus selections – Job fairs – e-recruitment – Preparation of employment ads for print and website media – body shopping agencies- selection process and tests. Placement & Induction - Training for new employees.	10
Unit IV	Performance appraisal - Objectives – Importance – Methods of Performance appraisal. – Managing performance – Reward management – Team Dynamics at work: Team composition, formation and development – Team performance and motivation - Team Decision making- performance management and employee development- Ethics in performance management – Human Resource Audit- Personal research.	10
Unit V	Human Resource Development (HRD) – Objectives – Determining training needs, - Methods of Training & Development – Designing, Organizing and evaluating T&D programs; International HRM – Objectives – Challenges of IHRM – Cross cultural management - Building a high-performance culture - Ethics in HRM- Green HRM.	8
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books:

1. Dessler Gary, Human Resource Management; Pearson Education, New Delhi.
2. John N. Ivancevich, Human Resource Management; Tata McGraw Hill, New Delhi
3. De Cenzo, Robbins; Personnel / Human Resource Management; Prentice Hall, New Delhi
4. Ashwathappa; Human Resource and Personnel Management; Tata McGraw Hill, New Delhi
5. P.SubbaRao; Personnel and Human Resource Management; Himalaya Publications, New Delhi

M.COM 203 FINANCIAL MANAGEMENT

COURSE CODE	COURSE TITLE	MARKS	L	T	P	CREDIT
M.COM 203	FINANCIAL MANAGEMENT	100	4	0	0	4

COURSE CATEGORY: Core

PREAMBLE:

- To familiarize the student with the key concepts of financial Management
- To develop the application skills of Financial Management for business

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO 1	To understand the Financial Management concepts and role of financial manager in the business	K1
CO 2	To gain a knowledge on application of concepts of capital structure theories, cost of capital and leverage for the decision making	K2 & K3
CO3	To understand the estimation of working capital requirement in the business and application of the knowledge in inventory management and cash receivables management	K3, K4 & K5 & K6
CO 4	To identify, enrich and fulfill the needs of Capital budgets and budgeting techniques	K1, K3, K4 & K5
CO 5	To understand and analyze the significance of corporate dividend policies and apply the concepts.	K3, K5 & K6

MAPPING OF COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	3	-	2	-	-	-	-	-	-	2	-	3
CO2	-	3	-	2	-	-	-	-	-	-	2	-	3
CO3	-	3	-	2	-	-	-	-	-	-	1	-	3
CO4	-	3	-	2	-	-	-	-	-	-	2	-	3
CO5	-	3	-	2	-	-	-	-	-	-	2	-	3
Avg.	-	3	-	2	-	-	-	-	-	-	1.8	-	3

COURSE SYLLABUS:

Sl.No.	Syllabus	No. of Hrs
Unit I	Introduction, Meaning of finance – Functions of finance – Objectives of financial management Profit Vs Wealth maximization – Organization of finance function – Role of the financial manager. (Theory only)	7
Unit II	Capital Structure, Leverages and Cost of Capital: Theories of capital structure – NI, NOI, Traditional and MM Theories – Operating and Financial Leverages - Computation of Leverages Specific cost of capital – Determination of weighted average cost of capital. (Theory and Problems)	8
Unit III	Management of Working Capital: Concepts – Need for working capital – Operating cycle Estimation of working capital requirements – Management of cash receivables and inventory (Theory and Problems)	12
Unit IV	Capital Budgeting: Concept - Significance – Process – Techniques of capital budgeting – Payback period (PB), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index (PI)– Capital rationing. (Theory and Problems).	12
Unit V	Dividend Policy: Types of dividends – Factors influencing the dividend policy – Forms of dividend – Cash dividend - Bonus shares – share repurchase – methods of share repurchase - stock split Theories of dividends – Walter, Gordon and MM Hypothesis (Theory only).	6
	Total	45

LEARNING RESOURCES

i. Text Book and Reference:

1. James and C Van Horne; Financial Management and Policy; Pearson Education, New Delhi
2. Prasanna Chandra; Financial Management; Tata McGraw hill 2007, New Delhi
3. I M Pandey, Financial Management (Vikas publishing)2008
4. R.Charles Moyer; Contemporary Financial Management ;Thomson Learning, NewDelhi
5. M. Y. Khan & P. K. Jain; Financial Management (TMH),2008.

M.COM 204 TECHNIQUES OF COST ACCOUNTING

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 204	TECHNIQUES OF COST ACCOUNTING	100	3	1	0	4

COURSE CATEGORY: Core

PREAMBLE:

- To provide in depth knowledge of methods and techniques of cost accounting.
- To familiarize students with budget control, life cycle costing and process costing.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand the basic concept, classification and elements of cost and methods and techniques of cost accounting.	K1 & K3
CO2	Analyzing activity-based costing and to know the characteristics, stages and implementing ABC.	K2 & K4
CO3	Analyzing process costing under normal loss, abnormal loss and abnormal gain and application of service costing.	K1, K2 & K4
CO4	Evaluating functional and flexible budgets, zero base budgeting and Performance Budgeting.	K4 & K5
CO5	Develop an insight into life cycle costing, target costing, value chain analysis and socio-economic costing.	K2 & K5

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	2	3	-	-	-	2	-	-	2	1	-	-	3
CO2	1	3	-	-	-	3	-	-	1	2	-	-	3
CO3	2	2	-	-	-	3	-	-	1	-	-	-	3
CO4	-	3	-	-	-	2	-	-	2	-	-	-	3
CO5	1	2	-	-	-	2	-	-	1	1	-	-	3
AVG	1.5	2.6	-	-	-	2.4	-	-	1.4	1.3	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Introduction: Cost Accounting: Meaning, Objectives, Importance and Scope - Concepts of Costs - Classifications and Elements of Cost - Cost Centre and Cost Unit - Methods and Techniques of Cost Accounting - Installation of Costing System (Theory only)	9
Unit II	Activity based costing - Activity based costing: Concept – Meaning – Definition and characteristics of ABC – Different stages in ABC – ABC and cost drivers – Advantages of Implementing ABC. (Theory and Problems)	9
Unit III	Process Costing: Process Costing: Features and objectives of process costing –Process Losses – Normal Loss– Abnormal Loss – Abnormal Gain – Treatment of Process Losses – Equivalent Production – Methods. Service Costing – Applications of Service Costing – Transport -Hotel - Hospital (Theory and Problems)	9
Unit IV	Budgetary Control – Concept of budget and budgetary control – Objectives – Benefits and limitations of budgetary control – Classification of Budget – Functional and Flexible budgets - Zero base budgeting - Performance Budgeting (Theory and Problems)	9
Unit V	Recent Trends in Costing: Life cycle costing – Applications, Objectives, advantages and demerits – Costs involved in life cycle costing - Target Costing – Features – Process of Target Costing - Value Chain Analysis – Types, process, advantages and limitations - Socio Economic Costing – Reasons for choosing socio economic costing - Tools available with the company for measuring the Socio-economic impact (Theory only)	9
	Total	45 Hrs

LEARNING RESOURCES

(i) Textbooks:

1. Jain S.P., AND K. L. Narang, Cost Accounting Principles and Practice, Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam S costing advanced problems and solutions, Kitab Mahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkata.
5. Pillai R.S.N., and V. Bhagavathi: Cost Accounting, Sultan Chand and Co.Ltd, New Delhi.

M.COM 205 SOCIAL SUSTAINABLE PROJECT DESIGN

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 205	SOCIAL SUSTAINABLE PROJECT DESIGN	100			4	4

COURSE CATEGORY: Skill

PREAMBLE:

- It makes the students to understand social problems and design sustainable solutions for the problems.

COURSE OUTCOMES:

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

Course Outcomes	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	To understand social problems	K2
CO2	To apply design thinking technologies to design projects	K3,K4,K5
CO3	To analyse social problems & solution modelling	K4,K5,K6
CO4	To evaluate solutions to the social problems and test the solution	K6
CO5	To prepare business model	K2,K3,K4&K6

MAPPING OF Cos WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	3	2	2	1	2	3	2	1	2	1	1	1
CO2	2	3	1	2	1	3	3	3	3	3	2	2	2
CO3	1	3	1	2	1	3	3	3	3	2	1	1	1
CO4	3	3	1	1	2	3	3	3	3	2	2	2	2
CO5	3	3	1	2	1	3	3	3	2	2	2	2	2
AVG	2.2	3	1.2	1.8	1.2	2.8	3	2.8	2.4	2.2	1.6	1.6	1.6

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
1	Reviewing the websites regarding entrepreneurship culture from your story.com, startupstories.com, entrepreneur.com yourstory.com	1
2	Reading blogs like techradar.com, cousumerhelpline.gov.in, gadgets.ndtv.com, gsmareana.com and brain storming about reviewing of problem/challenges/ Technology addressing community	2
3	Reviewing of 5-10 Articles of social Innovation	2
4	Asking Reflection on their own design Experience understanding Technological product life cycle.	2
5	Knowing the Experienced designer characteristics	1
6	Think about one potential project by selecting the community partner by visiting community	1
7	Collect user requirement from the community partner of identified project	1
8	Pitching the idea of the project.	2
9	Review the literature on “Human centered design”	1
10	Identifying need of the project under consideration	2
11	Prepare the list of specifications	1
12	Investigate the current projects or patents or benchmarks that one available in the market	2
13	Identity one the need of community that do not met by current available solutions	2
14	Develop functional requirements including sub functions (use flow chart/ free chart as tool of representation for any case study)	2
15	Apply same methodology to the project that is considered	2
16	prototyping the selected design of the innovations	2
17	Testing the prototype at the field using DFMEA (Design for Failure model and Effects analysis).	2
18	Taking feedback from community partner about the performance of prototype preparing the delivery checklist	2
19	Project design using PERT/CPM (time, cost etc).	2
20	preparing product description	2
21	Market validations	2
22	Cost benefit Analysis	2
23	Financial validations	1
24	Competition Analysis	1
25	Business plan development	2
26	Strategy development for launching of project as startup	2
27	Linking to Incubation center, funding centers.	1
	Total	45 Hrs

LEARNING RESOURCES

i. Online Resources

- www.techradar.com
- www.consumehelpline.gov.in
- www.gadget.com
- www.yourstory.com
- www.startupsstories.com
- www.entrepreneur.com
- www.interaction-design.org

M.COM 206 FINANCIAL ACCOUNTING PACKAGES (TALLY)

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 206	FINANCIAL ACCOUNTING PACKAGES (TALLY)	100	2	1	1	4

COURSE CATEGORY: Skill

PREAMBLE:

- It enables the students to learn corporate accounting and financial management applications using computer software Tally

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand features and importance of tally accounting and applying practical knowledge in creating, displaying and altering single and multiple ledgers in Tally.ERP 9.	K2 & K3
CO2	Understand inventory masters and create single and multiple stock group, stock categories, units of measure, stock go-downs and display of inventory reports in Tally.ERP 9.	K2 & K6
CO3	Understand concept and classification of GST and applying practical knowledge in creation of ledgers and voucher entries in Tally.ERP 9.	K2 & K3
CO4	Applying TDS Configuration to enable TDS in Tally.ERP 9 and creating practical knowledge in creation of ledgers and vouchers for deductions, payments, deposits and advances.	K3 & K6
CO5	Understand payroll process in Tally.ERP 9 and applying practical knowledge in creation of pay head, payroll vouchers and payroll reports in tally.	K2 & K3

MAPPING OF Cos WITH POs AND PSOs

	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	1	2	3
CO1	2	2	-	-	-	-	-	3	3	3	-	-	3
CO2	2	2	-	-	-	-	-	3	3	3	-	-	3
CO3	2	2	-	-	-	-	-	3	3	3	-	-	3
CO4	2	2	-	-	-	-	-	3	3	3	-	-	3
CO5	2	2	-	-	-	-	-	3	3	3	-	-	3
AVG	2	2	-	-	-	-	-	3	3	3	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
1.	Tally: Features and importance of Tally –Tally accounting – Components of gateway of tally – Creation of a company – Creating, displaying and altering single or multiple ledgers – Accounting vouchers – Display of financial statements.	7
2.	Tally Inventory: Inventory masters – Configuration – Creating, displaying and altering single and multiple stock groups – Stock categories – Units of measure – Stock godowns – Stock items and inventory vouchers – Display of inventory reports.	10
3.	Tally GST: Concept and classification – Configuration – Creation of ledgers – Voucher entries for single and multi-ledgers – GST rates – GST in accounting vouchers - GST computations and reports.	10
4.	Tally TDS: Configuration – Creation of ledgers and vouchers for deductions, payments, deposits, and advances – TDS reports.	9
5.	Pay Roll: Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports.	9
	Total	45 Hrs

LEARNING RESOURCES

i. Textbooks:

1. Nadhani, A.K. and Nadhani, K. K: Implementing Tally 7.2, BPB publications, New Delhi.
2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad.
3. Anita Goel, Computer Fundamentals, Pearson Education Pvt. Ltd., New Delhi.
4. Fire wall media, Tally 9, Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

ii. Online Resources

1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
2. <http://mirror.tallysolutions.com/tallyweb/tally/tallyerp/Getting%20Started%20with%20Tally.ERP%2009.pdf>

M. COM SEMESTER III

M.COM 301 INTERNATIONAL BUSINESS MANAGEMENT

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 301	INTERNATIONAL BUSINESS MANAGEMENT	100	3		1	4

COURSE CATEGORY: Core

PREAMBLE:

- To acquaint the students with basic knowledge on international Business management & to train the students according to the global scenario.
- To impart knowledge in the international finance

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Comprehend the forces that shape business and economic structure and develop strategies to cope with the same	K3 & K4
CO2	Evaluate the economic & political & Legal environmental dynamics to cope with the changing regulations affecting international business and its profitability	K5
CO3	Understand the world trade regulatory frame work & financial frame work & institutions to conduct business globally	K5
CO4	Understand the rate of exchange and its determination in foreign exchange market and analyse various parity conditions.	K1, K2 & K4
CO5	Understand the growth of Euro currency market and Euro issues. Evaluate ADR and GDR negotiable security instruments	K2, K4 & K5

MAPPING OF COs WITH POs AND PSOs

	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	1	2	3
CO1	3	2	-	3	-	-	-	-	-	2	3	-	-
CO2	-	3	-	3	3	-	-	-	-	3	3	1	-
CO3	3	3	-	3	2	-	-	-	-	3	3	-	-
CO4	3	2	-	3	-	-	-	-	-	2	2	2	-
CO5	-	3	-	3	3	-	-	-	-	2	2	-	-
CO6	2	2	-	3	-	-	-	-	-	3	3	-	-
AVG	2.75	2.5	-	3	2.67	-	-	-	-	2.5	2.67	1.5	-

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	International Business: Meaning and Features of International Business – International Business Environment – Stages, Approaches and Types of International Business - Trade theories - Tariff and Non-Tariff Barriers.	8
Unit II	World trade regulatory frame work - WTO, Regional Blocks: European Union, BRICS, SAARC - IMF – International Liquidity and SDRs – World Bank Groups: IBRD - IDA – IFC – MIGA – ICSID	9
Unit III	Balance of payment and its Components - Foreign Exchange Market Mechanism - Determinants of Exchange Rates – Methods of quoting rates - spot and forward markets –Buying and selling rates in foreign trade - The rate of exchange and its determination -Parity Conditions- Mint parity theory - Purchasing power parity theory (Only Theory)	12
Unit IV	Euro Currency Market – Growth of Euro currency Market – Euro issues – ADR & GDR - External Commercial Borrowings - International Bond Markets – Indian Euro issues	8
Unit V	Country risk analysis: Factors influencing country risk - International credit rating agencies- Sovereign credit Ratings - FDI and FIIs – Factors influencing FDI – Benefits of FDI - FDI policy	8
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books:

1. Siddaiah T; International Finance, Pearson
2. V. K. Bhalla; International Financial Management, Anmol Publications.
3. C Jeevanandam, Foreign Exchange & Risk Management, Sultan Chand
4. C. B. Gupta, International Business, S. Chand

ii. Online Resources

1. <https://open.umn.edu/opentextbooks/textbooks/18>
2. <http://www.himpub.com/documents/Chapter1636.pdf>

M.COM 302 GOODS AND SERVICES TAX (GST)

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 302	GOODS AND SERVICE TAX (GST)	100	3	1	0	4

COURSE CATEGORY: Core

PREAMBLE:

- To make the students learn about Goods and Service tax.
- To train the students to calculate GST using Input tax credit.

COURSE OUTCOMES:

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

Course Outcomes	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand the basic concepts, process, and territorial jurisdiction of Goods and Service Tax (GST) and analyse the merits and demerits of GST.	K2 & K3
CO2	Understand the different GST Models and evaluate the comprehensive structure of GST in India.	K2 & K5
CO3	Analyse transactions and taxes subsumed and outside the purview of GST and computation administration of tax on items containing alcohol, petroleum, and tobacco products.	K2 & K4
CO4	Understand the inter-state goods and service tax and apply GST tax based on a transaction that takes place within and outside the state.	K2 & K3
CO5	Applying practical knowledge in the computation of input tax credit, distribution of credit and records of input tax credits. Analysing tax invoice bill between registered and unregistered dealers under GST.	K3 & K4

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	1	-	-	2	-	-	-	-	-	2	-	-	3
CO2	1	-	-	2	-	-	-	-	-	2	-	-	3
CO3	1	-	-	-	1	-	-	-	-	3	-	-	3
CO4	1	2	-	-	-	-	-	-	-	3	-	-	3
CO5	2	2	-	-	2	-	-	-	-	3	-	-	3
AVG	1.2	2	-	2	1.5	-	-	-	-	2.6	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Introduction: Old Tax System and its Drawbacks – VAT vs. GST Regime - Need for Tax Reforms - Kelkar Committee on Tax Reforms - Constitutional Amendments - Introduction to GST– Concepts - Process of GST Implementation - Multiple Rates of GST – Impact of GST on Trade, Manufacture, and Services.	7
Unit II	GST Model: Kelkar – Shah Model -Comprehensive structure of GST model in India: Advantages and Drawbacks of GST-Features of Single and Dual GST Models.	8
Unit III	Taxes and Duties: Transactions& taxes covered under GST - Taxes and duties outside the purview of GST: Tax structure, Computation administration of Tax on items containing Alcohol, Petroleum products, and Tobacco products - Taxation of Services.	9
Unit IV	Inter-State Goods and Services Tax: IGST Features – Need for IGST Mechanism – Determination of Place of Supply of goods: Transactions within a State under GST – Interstate Transactions under GST - Illustrations. (Simple Problems)	11
Unit V	Time of Supply of Goods & Services: Scope of Supply – Place and Value of Supply – Composite and Mixed Supplies - Exemptions and Non-Taxable Supplies - Input Tax Credit – Tax Invoice – Procedures for Utilization, Recovery, and Distribution of Input Tax Credit - Records for Input Tax Credits – Composition Scheme - Reserve Charge mechanism.	10
	Total	45 hrs

LEARNING RESOURCES

i. Textbooks:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

ii. Online Resources

1. <https://cleartax.in/s/gst-book-online-pdf>
2. <https://neerajbhagat.com/pdf/GST-E-book.pdf>

M.COM 303 ACCOUNTING FOR MANAGERIAL DECISIONS

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 303	ACCOUNTING FOR MANAGERIAL DECISIONS	100	2	1	1	4

COURSE CATEGORY: Core

PREAMBLE:

- To acquaint the students with basic principles of accounting.
- To impart analytical skills for taking decisions in managing an enterprise.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Analyzing cost for pricing decisions by using full cost pricing, mark-up pricing, break-even pricing, target pricing, conversion cost and differential cost pricing.	K1 & K3
CO2	Understand cost behavior and relevant cost and evaluate various business decisions and analyze various business decisions such as make or buy, discontinue of a product line, exploring new markets, equipment replacement decision, change vs status quo, Expand or contrast and shut down or continue.	K2 & K4
CO3	Understand the concept, assumptions and issues of responsibility accounting and analyzing responsibility accounting reports.	K1, K2 & K4
CO4	Evaluating financial and non-financial divisional performance and analyzing different methods of transfer pricing methods.	K4 & K5
CO5	Understand the concept, mode and types of management reporting and evaluate the process of preparing management reports.	K2 & K5

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	3	2	-	-	-	1	-	-	-	2	-	-	3
CO2	2	2	-	2	-	1	-	-	-	2	-	-	3
CO3	2	3	-	2	-	2	-	-	-	2	-	-	3
CO4	2	2	-	2	-	2	-	-	-	2	-	-	3
CO5	3	2	-	-	-	-	-	-	-	3	-	-	3
AVG	2.4	2.2	-	2	-	1.5	-	-	-	2.2	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Cost analysis for pricing decisions: Full cost pricing- Mark up pricing- Break-even pricing- Target pricing- Conversion cost pricing- Differential cost pricing. (Theory and Problems)	10
Unit II	Business Decisions: Cost behaviour – Relevant Costs –Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment replacement decision – Change Vs Status quo – Expand or contract – Shut down or continue. (Theory and Problems)	10
Unit III	Responsibility Accounting (RA): Concept of RA – Assumptions of RA – Types of responsibility centres – Responsibility accounting reports – Advantages of RA – Issues in RA.	7
Unit IV	Divisional Performance and Transfer Pricing: Decentralised operations - Performance measurement – Financial performance– non-financial performance - Transfer pricing – Meaning – Methods of transfer pricing – Issues in transfer pricing.	9
Unit V	Management Reporting: Concept – Modes of reporting – Types of reports – Essentials of good report – Process of preparing report - Reporting practices of Indian companies.	9
	Total	45 Hrs

LEARNING RESOURCES

i. Textbooks:

1. Sahaf M.A., Management Accounting Principles and Practice, Vikas, Mumbai.
2. Jawaharal, Management Accounting, Himalaya Publishers, Mumbai.
3. Kulshrestha N.K., Management Accounting, Tata Mc Graw Hill, New Delhi.
4. Sharma R.K., and S.K.Gupta, Management Accounting, Kalyani, Ludhiana.
5. Charles T. Horngren, G.L. Sundem and W.O. Stratton, Introduction to Management Accounting, Pearson, Delhi.
6. Robert S.Kaplan and Anthony A.Atkinson, Advanced Management Accounting Prentice Hall, New Delhi.

M.COM 304 ENTREPRENEURSHIP IN PRACTICE

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M. COM 304	ENTREPRENEURSHIP IN PRACTICE	100	-	2	2	4

COURSE CATEGORY: Skill

PREAMBLE:

- To encourage the students to start their own enterprise.
- To develop the ability of analysing various aspects of entrepreneurship

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	To understand the concept of entrepreneurship and to familiarize with quality and characteristics of entrepreneur	K2
CO2	To know the rural entrepreneurship, social entrepreneurship and Women entrepreneurship.	K3 & K4
CO3	To analyse the cases of TATA, Birla, Kirloskar, Bajaj, Reliance, L & T, Reliance, Ashok Leyland etc enterprises.	K3 & K4
CO4	To gain knowledge on assessing the financial viability of the business and marketing approaches to be followed	K6
CO5	Designing & configuring business model Business management skills for entrepreneurs	K6

MAPPING COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	3	2	3	3	2	2	3	2	3	1	1	-
CO2	2	3	2	2	2	2	3	1	1	3	2	1	-
CO3	3	2	2	3	3	3	2	3	2	3	-	-	-
CO4	2	2	2	2	3	3	2	3	3	2	1	-	-
CO5	2	3	3	2	2	3	3	3	3	2	-	-	-
Avg	2.2	2.6	2.2	2.4	2.6	2.6	2.4	2.6	2.2	2.6	1.33	1	-

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Entrepreneur and entrepreneurship: Characteristics - Functions -Types, Ethics and Social Responsibilities of an Entrepreneur. Entrepreneurship: Importance - Growth and Role of Entrepreneurship in Economic Development – EDPs in India. MSMED Act 2006.	6
Unit II	Indian Models in entrepreneurship – Overview of entrepreneurship, India’s start up revolution – Trends, Imperatives, benefits; the players involved in the ecosystem, Business Incubators – Rural entrepreneurship, social entrepreneurship, women entrepreneurship, Cases of Tata, Birla, Kirloskar and many large and small entrepreneurs of India.	9
Unit III	Soft skills for entrepreneurs - Planning – Whom to approach – Opportunity identification – Market survey – Production programme – Business plan – Financial of project report – Assessing financial viability – Bookkeeping and Accounting and financial statements – Costing and Pricing of Products – Working Capital Management – Marketing Management – Applied management in Business – Learning from Existing Business – Legal requirements	11
Unit IV	Company Structure and Job roles – Understanding company structure – understanding job role – Developing negotiations skill – Add Wizard & Market makers skill – Financial Risk assessment – Business plan preparation.	10
Unit V	Designing and configuration Business Models – Introduction to business models – Designing/Understanding customer segmentation and value proposition – choosing channels. Customer relationship to serve customer – key partners and key activities of the business model – choosing revenue streams and cost structures – social business model.	9
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books

1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management (Himalaya Publishing House)
2. Dr. S.S. Khanka, Entrepreneurial Development (S.Chand)
3. K. Nagarajan: Project Management (New Age International Publishers)
4. Poornima M. Charantimath, Entrepreneurship Development in Small Business Enterprises (Pearson Education)
5. Hisrich Peters shepherd: Entrepreneurship (Tata McGraw Hill)

ii. Online Resources:

1. <http://eagri.org/eagri50/ARM402/index.html>
2. <http://pioneerinstitute.net/activities/6188-entrepreneurship-development-cell.htm>
3. <https://www.srecwarangal.ac.in/centre-for-enterprenurship.php>
4. <https://fredericodeigah.wordpress.com/2012/10/12/introduction-to-entrepreneurship-development/>
5. <http://ncert.nic.in/ncerts/l/lebs213.pdf>

M.COM 305 CORPORATE TAX PLANNING

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 305	CORPOTATE TAX PLANNING	100	4			4

COURSE CATEGORY: Elective

PREAMBLE:

- It makes the students to acquaint with fundamental knowledge of corporate tax environment and train in different aspects of taxation.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand the concept of tax planning, tax evasion and tax avoidance and provide practical insight into different aspects of basic of tax planning with regard to location, nature and forms of organization.	K1 & K2
CO2	Gaining practical knowledge on the importance of tax planning with regard to various financial management decisions like capital structure, dividend policy and bonus shares.	K2, K3 & K5
CO3	Enriching students on the importance of tax planning with reference to managerial decisions like owing or leasing, make or buy, instalment or hire purchase so as to take proper investment decisions.	K2, K3 & K5
CO4	Gaining knowledge on tax implications on Mergers, Demergers and Slump sale.	K1 & K2
CO5	Creating practical knowledge on when and how tax is to be deducted at source from salary and how to apply tax on interest and dividends.	K3 & K6

MAPPING OF COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	2	-	2	3	-	1	-	-	1	-	-	3
CO2	2	2	-	2	2	-	-	-	-	2	-	-	3
CO3	-	3	-	2	2	-	-	2	1	1	-	-	3
CO4	1	2	-	3	3	-	-	-	-	2	-	-	3
CO5	-	2	-	2	3	-	-	-	3	-	-	-	3
CO6	1.5	2.2	-	2.2	2.6	-	-	2	2	1.5	-	-	3
AVG	-	2	-	2	3	-	1	-	-	1	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
1.	Introduction: Concept of Taxation in India – Direct and Indirect tax - Tax avoidance and Tax evasion – Tax Management – Meaning and Objectives of Tax Planning - Tax Planning for new business: Tax planning with reference to nature, location of business and forms of organization.	5
2.	Tax Planning and Financial Management decision: Tax Planning relating to capital Structure decision – Dividend policy – bonus shares.	9
3.	Tax Planning and Managerial Decision: Tax planning in respect of own funds or borrowed capital – Lease Vs. purchase – Purchase by installment Vs. Hire – Make or Buy decisions- Repairs – Replacement –Renewals or renovations.	13
4.	Business Reorganization: Tax Implications for Merger, Demerger, and Slump sale – Tax Implications for Amalgamation – Provisions on scientific research under Section 35 – Carry forward or set off of accumulated business losses and unabsorbed depreciation under Section 72A.	8
5.	Tax payment: Tax Deducted at Source – TDS Rates – When and how Tax is to be deducted at source from salary – TDS on Interest and Dividends – Tax Collected at Source – TCS Rates - Advance payment of tax.	10
	Total	45 hrs

LEARNING RESOURCES

i. Textbooks:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi
2. Circulars issued by C.B.D.T
3. Income Tax Act, 1961
4. Income Tax Rules, 1962.
5. Lakhotia. R. N: Corporate Tax Planning, Vision Publications, New Delhi.
6. Singhanian, V.K: Direct Taxes, Law & Practice, Taxman's Publication, Delhi.
7. Singhanian, Vinod K: Direct Tax Planning and Management, Taxman's Publication Delhi.

ii. Online Resources:

1. https://onlinecourses.swayam2.ac.in/cec20_cm02
2. www.incometax.gov.in

M.COM 306A FINANCIAL MARKETS AND SERVICES

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 306A	FINANCIAL MARKETS AND SERVICES	100	2	1	1	4

COURSE CATEGORY: Elective

PREAMBLE:

- To familiarize the students with the key components of Indian Financial System.
- To equip the students with the knowledge of financial services namely merchant bankers and venture capital

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Acquire knowledge about Indian financial system and understand the working of different components of financial system. Also gain insight on sub markets in money market.	K1 & K2
CO2	Enriching students on the pivotal role played by capital markets, both primary and secondary market so they get practical exposure to the functioning of capital market.	K1, K2, K3 & K4
CO3	Understand the concept and functions of merchant banking and regulations governing it.	K2, K3, K4 & K6
CO4	Gain insight on the process of credit rating and the mechanism of factoring services.	K2, K3 & K4
CO5	Understand the features, types and regulatory framework related to venture capital financing and mutual funds	K1 & K2

MAPPING OF Cos WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	-	2	3	-	-	-	3	-	2	3	3	-
CO2	-	-	2	3	2	-	-	3	-	3	3	3	-
CO3	-	-	2	3	2	-	-	3	-	3	3	3	-
CO4	-	-	2	3	-	-	-	3	-	3	3	1	-
CO5	-	-	2	3	-	-	-	3	-	3	3	-	-
AVG	-	-	2	3	2	-	-	3	-	2.8	3	2.5	-

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Financial System & Money Market: Indian Financial System – Functions and Components – Role of Financial System in Economic development - Money Market: Significance – Instruments of money market: Call money, Treasury bills, Commercial bills, Commercial papers, Certificates of deposits, Repo and reverse repo, MMMFs – DFHI	8
Unit II	Capital Market: Primary Markets –Functions of primary market - Methods of floating new issues – Intermediaries in Primary Market – Secondary Market - Functions of secondary market – Listing and Process of trading in a stock exchange – Depositories: NDSL and CSDL – SEBI: Functions & Powers	9
Unit III	Merchant Banking: Concept – Evolution - Commercial banking Vs merchant banking- Scope - Functions – Pre-issue and post- issue obligations - SEBI regulation.	10
Unit IV	Credit Rating & Factoring: Credit Rating: Significance – Features – Process of credit rating – Advantages and drawbacks of credit rating; Rating methodology of CRISIL, CARE, ICRA, FITCH; SEBI regulations on credit rating; Factoring: Mechanism – Functions – Types - Factoring Vs bills discounting	9
Unit V	Venture Capital Financing & Mutual Funds: Features – Stages of venture capital financing (VCF) – Investment nurturing and its types – Exit route – Management buy–ins and management buy–outs –VCF scenario in India; Mutual Funds: Concept – Classification of MFs– Organization and management	9
	Total	45 Hrs

LEARNING RESOURCES

i. Text Books:

1. Avadhani: Investment and Securities Markets in India, Himalaya Publications, NewDelhi.
2. Bhole L.M: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
3. M.Y.Khan, Indian Financial System, Tata McGraw-Hill Education
4. E.Gordon and K. Natarajan, Financial Markets and Services, Himalaya PublishingHouse, New Delhi.
5. Khan, M.Y., Financial Services, Tata Mc Graw Hill, New Delhi.

M. COM SEMESTER IV

M.COM 401 E – COMMERCE

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 401	E-COMMERCE	100	3	0	1	4

COURSE CATEGORY: Core

PREAMBLE:

- To make the students learn about e-commerce architecture.
- To train the students to design e-commerce applications.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand and apply theoretical models and studies to understand the growth and the future of e-commerce.	K2 & K3
CO2	Understand the different infrastructure of E-Commerce such as Internet protocols, World Wide Web (WWW), internet security and creating a web design and application of intranet and extranet in an organization.	K2, K3 & K6
CO3	Understanding E-Payment such as Debit card, Credit card, Digital cash, Digital wallets, Digital Check and applying SSL and SET protocols in E-Payments for safe payments.	K2 & K3
CO4	Evaluating legal, privacy, IPR, ethical, social issues in e-commerce and understand IT act and e-commerce.	K2 & K5
CO5	Applying e-commerce in advertising, SCM, market research, financial services, retailing, trading stocks, auctions and publications.	K3

MAPPING OF COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PSO 1	PSO 2	PSO 3
CO1	2	2	-	2	-	-	-	2	-	-	-	-	2
CO2	2	2	-	1	-	-	-	-	-	-	-	-	2
CO3	2	2	-	2	-	-	-	-	-	-	-	-	2
CO4	2	2	-	2	3	-	-	-	-	-	-	-	2
CO5	3	3	-	2	-	-	-	-	-	2	-	-	2
AVG	2.2	2.2	-	1.8	3	-	-	2	-	2	-	-	2

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Foundations of E-Commerce (EC): Definition, Evolution, and Features of EC – E-Commerce vs Traditional Commerce - Driving Forces – Benefits and Disadvantages of EC – E-Commerce Business Models – Future of EC	9
Unit II	E-payment System: Various types of payments – Debit card system – Credit card system – Digital cash – Digital wallets – Digital Check – SSL and SET Protocols in E-Payments.	10
Unit III	Issues in E-Commerce: Legal issues – Privacy issues – IPR issues – Ethical issues – Social issues – IT Act and E-Commerce.	8
Unit IV	EC Applications: Advertising – SCM – Market Research – Financial Services – Retailing – Trading Stocks – Auctions – Publications.	9
Unit V	Introduction to Digital Marketing – Digital Marketing Channels – E-mail Marketing – Mobile Marketing – Social Media Marketing – Search Engine Marketing – Video & Content Marketing – Affiliate Marketing.	9
	Total	45 Hrs

LEARNING RESOURCES

i. Textbooks:

1. Efraim Turban, Jae Lee, David King and H.Michael Chung, Electronic Commerce – A managerial perspective, Pearson Education, New Delhi.
2. Kenneth C.Laudon, and Carol Guercio Traver, E-Commerce – Business, technology and society, Pearson Education, New Delhi.
3. Joseph, E-Commerce, PHI, New Delhi.
4. Ravi kalakota, Whinston, Frontiers of Electronic Commerce, Pearson Education, New Delhi.
5. Daniel Minoli, Emma Minoli, Web Commerce Technology Handbook, Tata MCGrawHill, New Delhi.
6. Ward Hanson, Internet Marketing, Thomson Learning Inc, Bangalore.

ii. Online Resources

1. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>
2. http://www.ebooks-for-all.com/bookmarks/detail/Introduction-To-E-Commerce/onecat/Electronic-books+Economics-and-Business+E-Business/5/all_items.html

M.COM 402 BANKING AND INSURANCE

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 402	BANKING AND INSURANCE	100	2	1	1	4

COURSE CATEGORY: Core

PREAMBLE:

- To make the students understand the banking the banking industry and the recent trends in the industry.
- To acquaint students with the knowledge of insurance sector and the risk management strategies followed by them.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Acquainting students with the crucial role of banking in an economy and gain knowledge on the functions of commercial banks	K1 & K2
CO2	Gaining insight into banking regulations and regulatory dialectics and the recent banking reforms in India.	K1, K2 & K3
CO3	Enriching students on growth of E-banking in India including the recent initiatives taken for its growth and Stringent Security Measures taken by Banks to prevent E-banking frauds.	K1, K2 & K3
CO4	Developing an understanding about the concept of insurance and its basic principles and the prospects of insurance business in India.	K1, K2, K3 & K5
CO5	Acquiring insight into the concept and tools of risk management and insurance and regulatory framework related to insurance.	K2, K3 & K4

MAPPING OF Cos WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	3	3	3	3	-	3	-	-	-	3	-	-
CO2	-	2	2	3	3	-	2	-	-	2	3	-	-
CO3	-	2	2	2	3	-	2	-	-	2	3	-	-
CO4	-	2	1	2	3	-	3	-	-	-	3	-	-
CO5	-	3	3	3	3	-	3	-	-	2	3	-	-
AVG	-	2.4	2.2	2.6	3	-	2.6	-	-	2	3	-	-

COURSE SYLLABUS

Sl.No	Syllabus	No. of hrs
Unit I	Banks – Definition, Importance of Banking to Business -Types of Banks – Functions of Banks – Commercial Banks and its Functions – Unit and Branch Banking - NABARD and Rural Banking.	8
Unit II	Regulation of Banks – Reserve Bank of India – Organization and Management - Functions of RBI – Qualitative and Quantitative Credit Control – Selective Credit Control – Problem of NPA - BASEL-I, II and III -Prudential norms-Banking Sectors Reforms in India.	9
Unit III	E-banking in India –Introduction to E- Banking, E Banking in India: Major Concerns – Impact of E-banking on Traditional Services, Challenges in E – Banking - Recent Initiatives – Use of E-Banking in India- Home Banking-Web Banking- Telephone Banking- Advantages and Disadvantages of E-banking - E-banking frauds - The Stringent Security Measures taken by Banks.	9
Unit IV	Insurance: The concept of insurance – Classification of insurance – basic principles of insurance – Utmost Good faith – Insurable Interest – Material facts – Indemnity – Proximate cause - economic principles of insurance – Sharing – Subrogation – Contribution - Role of insurance in national economy - Prospects of insurance business in India	9
Unit V	Risk and Insurance: Concept of Risk – Types of risk – Risk management – Objectives – Features – Importance – Limitations – Tools of risk management – Requirements of an insurable risk – Indian insurance sector – Socio-economic significance – Regulatory framework – Insurance Regulatory and Development Authority (IRDA) – Challenges and recent developments in insurance sector in India. (Theory only)	10
Total		45

LEARNING RESOURCES

i. Text Books:

1. Sundaram and Varsheny, Banking Theory and Practice, Vikas Publishing House, New Delhi
2. B. Ramchandra Reddy, Emerging Challenges in E-Banking, Discovery Publishing House Pvt. Ltd., New Delhi, 2013
3. Mishra, M.N., and Mishra, S.B., Insurance Principles and practice, S.Chand & Co., Ltd., New Delhi.
4. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Hyderabad.

ii. Online Resources:

1. <https://www.rbi.org.in/>
2. <https://www.irdai.gov.in/>

**M.COM 403A SECURITY ANALYSES AND PORTFOLIO
MANAGEMENT**

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 403A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	100	2	1	1	4

COURSE CATEGORY: Elective

PREAMBLE:

- To acquaint the students with fundamental knowledge of security analysis and portfolio management.
- To train the students in the real environment of stock market.

COURSE OUTCOMES:

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

COs	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Understand the environment of investment and risk return framework	K2
CO2	Learn and understand the security analysis in the form of fundamental and technical analysis and its implication in the stock market.	K1, K2
CO3	Analyse Equity shares, bonds in the form of valuation, yields and risk measurement.	K4
CO4	Construct, Analyse and Select portfolios along with a deep understanding of Capital Market and implementing the same.	K2, K3, K4
CO5	Revision and evaluating the portfolio construction with different techniques to identify the best portfolio.	K5, K6

MAPPING OF Cos WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	3	3	-	-	-	-	-	-	-	2	2	3	-
CO2	3	3	-	-	-	-	-	-	-	3	2	3	-
CO3	3	3	-	-	-	-	-	-	3	3	2	3	-
CO4	3	3	-	-	-	-	-	-	3	3	2	3	-
CO5	3	3	-	-	-	-	-	-	3	3	2	3	-
AVG	3	3	-	-	-	-	-	-	3	2.8	2	3	-

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Investment: Concept and Elements — Investment Vs Speculation – Investment Vs Gambling – Investment Process - Types of investments - Financial investments – non-financial investments – Types of risks - Risk and Return – Risk Return Tradeoff - Measurement of risk and return (Theory only).	8
Unit II	Securities analysis: Fundamental analysis – Economic, industry and company analysis – Technical analysis – Dow theory – Technical indicators - Efficient market theory –Random walk theory – Strong, Semi-strong and Weak forms of Efficient market. (Theory only).	8
Unit III	Valuation of securities: Valuation of equity shares – Equity risk and return – Dividend Discount Model - Valuation of debt securities – Yield curves – Macaulay’s duration (Simple Problems)	9
Unit IV	Portfolio theory: Markowitz theory of portfolio diversification -Sharpe Index Model - Capital market theory – Capital market line – Portfolio selection – Capital Asset Pricing Model (CAPM - Security Market Line (SML) – Arbitrage Pricing Theory (APT) (SimpleProblems).	10
Unit V	Portfolio evaluation and revision: Portfolio revision: Need and Strategies of Portfolio Revision - Techniques of portfolio evaluation – Sharpe’s performance index – Treynor’s performance index – Jensen’s Performance Index (Simple Problems).	10
	Total	45 Hrs

LEARNING RESOURCES

i. Textbooks:

1. PrasannaChandra : Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
2. Ranganatham, Security Analysis & Portfolio Management. Pearsons Education (Singapore) Pvt, Ltd., New Delhi
3. AvadaniV.A: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2009.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. Punithvathi Pandian, Security Analysis and Portfolio Management, Vikas Publications Private Ltd.

ii. Online Resources:

1. bseindia.com
2. nseindia.com,

M.COM 404A FINANCIAL DERIVATIVES

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 404A	FINANCIAL DERIVATIVES	100	4	0	0	4

COURSE CATEGORY: Elective

PREAMBLE:

- To understand the importance of Financial Derivatives markets.
- To understand the pricing of derivative instruments, risk management and market strategies towards trading

COURSE OUTCOME

After the successful completion of the course, student will be able to:

COs	Course Outcome	Level of learning domain (Based on revised Bloom's)
CO 1	To understand the concepts Financial Derivative and stock market trading techniques	K1
CO 2	To gain a knowledge on application of concepts and Trading strategies	K2 & K3
CO 3	To understand the valuation of derivative options and significance of the option models	K3, K4 & K5
CO 4	Apply the right pricing techniques in derivatives trading and understand the major players the stock market and types of warrants and convertibles	K1, K3, K4 & K5
CO5	To understand and analyze the stock market trends and study the various types of swaps and the application.	K3, K5 & K6

MAPPING COs WITH POs AND PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
CO1	-	-	-	3	2	-	-	-	-	-	-	-	3
CO2	1	-	-	3	2	-	-	-	-	2	-	-	3
CO3	1	-	-	2	2	-	-	-	-	2	-	-	3
CO4	-	2	-	2	2	-	-	-	-	3	-	-	3
CO5	2	2	-	2	2	-	-	-	-	-	-	-	3
Avg.	1.3	2	-	2.5	2	-	-	-	-	2.3	-	-	3

COURSE SYLLABUS

Sl.No.	Syllabus	No. of Hrs
Unit I	Introduction to derivatives- Evolution of Derivatives- Factors Contributing to the Growth of Derivative Markets- Types of Derivatives- Forwards Contract- Futures Contracts- types of Futures-Pricing of Futures Contracts	8
Unit II	Introduction to option contracts - Characteristics of options- Mechanics of option trading- Determinants of option value - Option position and Strategies.	10
Unit III	Option pricing - Principles of option pricing- Binominal model of option pricing- Black & Scholes model of option pricing	10
Unit IV	Types of traders- Hedgers, speculators- Arbitragers - warrants and convertibles - Basic characteristics - Use of warrants and convertibles- valuation of warrants and convertibles- convertible strategies	10
Unit V	Financial Swaps- Currency Swaps- Interest Rate Swaps - Equity Swaps - Price and Valuation- Swaptions	7
	Total	45 Hrs

LEARNING RESOURCES

i. Text Book and Reference:

1. John Hull; Options, Futures & Other Derivatives; Pearson Education, Franklin Edwards and Cindy Ma; Futures and Options, Tata McGraw Hill
2. Redhead, Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps, Prentice Hall of India, New Delhi
3. Robert A. Strong; Derivatives, Thomson Learning, New Delhi

M.COM 405 INTERNSHIP CUM PROJECT

COURSE CODE	COURSE TITLE	Marks	L	T	P	Credit
M.COM 405	INTERNSHIP CUM PROJECT	200	-	-	8	8

COURSE CATEGORY: Skill

PREAMBLE:

- This course will equip the students applying their theoretical concepts in real time situations by studying – Market, Technical, Financial and Economic environment in which an organization operates.

COURSE OUTCOMES:

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

CO Nos.	Course Outcomes	Level of learning domain (Based on revised Bloom's)
CO1	Develop an understanding on the environment in which company operated and identification of research problem	K5 & K2
CO2	Designing research methodology for solving research problems	K6
CO3	Developing procedures for data collection and Field survey in organization	K5, K6 & K2
CO4	Analysing and evaluating data collected by applying statistical and financial tools and techniques	K5 & K6
CO5	Creating project report by presenting findings and offering suggestions	K6

MAPPING COs WITH POs AND PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	3	3	3	-	-	3	3	-	3	2	2	2
CO2	-	3	3	3	-	-	3	3	-	3	2	2	2
CO3	-	3	3	3	-	-	3	3	-	3	2	2	2
CO4	-	3	3	3	-	-	3	3	-	3	2	2	2
CO5	-	3	3	3	-	-	3	3	-	3	2	2	2
Avg.	-	3	3	3	-	-	3	3	-	3	2	2	2

COURSE SYLLABUS

Sl.No.	Syllabus												
	<p>Soon after the completion of all the core and elective courses, students are required to test their knowledge by getting practical exposure. They are required to visit companies of their choice, prepare and submit project report on the concerned topic at the end of the 4th semester. Students are allotted to faculty members based on the strength of the students. The faculty members will act as guide and give guidance to the students during the course of their internship. They are required to come to the department for review meeting on the dates mentioned by the Head of the Department and meet their guide. They are also required to give presentation on completion of their project and also attend the viva-voce examination. The viva-voce shall be conducted by a committee consisting of the Head of the Department, BOS Chairperson and one external examiner.</p> <p>The Project Report is evaluated on the following basis:</p> <table border="1"><thead><tr><th>Item</th><th>Marks</th><th>Awarder</th></tr></thead><tbody><tr><td>Preliminary Seminar I</td><td>40</td><td>Faculty guide and faculty coordinator</td></tr><tr><td>Final Project Seminar II</td><td>40</td><td>Faculty guide and faculty coordinator</td></tr><tr><td>Viva Voce & Project Report External Evaluation</td><td>120</td><td>External Examiner</td></tr></tbody></table>	Item	Marks	Awarder	Preliminary Seminar I	40	Faculty guide and faculty coordinator	Final Project Seminar II	40	Faculty guide and faculty coordinator	Viva Voce & Project Report External Evaluation	120	External Examiner
Item	Marks	Awarder											
Preliminary Seminar I	40	Faculty guide and faculty coordinator											
Final Project Seminar II	40	Faculty guide and faculty coordinator											
Viva Voce & Project Report External Evaluation	120	External Examiner											

LEARNING RESOURCES

i. Text Books

1. S. P. Gupta; Statistical Methods, Sultan Chand & Sons
2. Green and Tull; Marketing Research, Prentice Hall, New Delhi.
3. I M Pandey, Financial Management, Vikas publishing
4. P Subba Rao; Essentials of Human Resource Management and Industrial Relations, HPH.
5. Prasanna Chandra, Security Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.

iii. Online Resources

1. <https://www.surveymonkey.com/>
2. <https://www.moneycontrol.com/>
3. <https://www.amfiindia.com/>
4. <https://www.nseindia.com/>