



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

PG & RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

Regulations and Syllabus

M.COM

ACADEMIC YEAR 2022-2023



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

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Post Graduate & Research Department of Commerce

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a) ODD Semester	09
b) EVEN Semester	19

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a) ODD Semester	30
b) EVEN Semester	43



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Post Graduate & Research Department of Commerce

INSTITUTION

VISION

To impart value-based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

DEPARTMENT OF COMMERCE

VISION

To impart value-based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum



Post Graduate & Research Department of Commerce

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in knowledge process outsourced and shared services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, tax practitioners, Chartered Secretaries, Auditors, Information systems security professionals.
PEO3	Skilled services in marketing logistics and supply chain management services, customer relationship managers, portfolio managers, Security analyst.
PEO4	Policy makers and administrative services such as ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CORRELATION: 3- STRONG 2- MEDIUM 1- LOW

PROGRAM OUTCOMES FOR POST GRADUATE

PO1	To attain suitable scientific knowledge and technical skills to realize, calibrate and develop innovative processes / skills for creation of inventive products which are beneficial to society.
PO2	To implement discipline, professionalism, team spirit, communication skills, social and ethical commitment in the post graduates in order to embellish leadership roles expediting perfection in different sector with a categorical professional distinctiveness, business savvy, international recognition and imperishable expansion
PO3	To be habituated with the emerging expanses of erudition and their applications in several domains of biological sciences and to enlighten the students of its relevance in forthcoming studies
PO4	To enhance the insight of research-oriented knowledge in conjunction with literature survey, design of experimental methodology, analysis and interpretation of results and draw valid conclusions.
PO5	To provoke entrepreneurship among the students along with strong ethics and communication Skills



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Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	3	3	3	3	3	3	2
PEO 2	3	3	2	3	3	2	2
PEO 3	3	3	2	3	3	3	3
PEO 4	3	3	3	3	2	2	3
PEO 5	3	3	3	3	3	3	1

PROGRAM SPECIFIC OUTCOMES

PSO-1	To enable the students to undertake teaching as a career after completion of the course
PSO-2	To cater to the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Banking and Financial Services, Taxation, Logistics & Supply Chain Management, Services Marketing, Security Analysis and Portfolio Management at Managerial Level
PSO-3	To inculcate Research Skills and pursue Ph.D. in commerce and/ or to engage in the field of Research Analyst, Investment Manager and Portfolio Analyst

ELIGIBILITY FOR ADMISSION

Candidates who have passed B.Com (General or with any specialization) degree of this University or its equivalent course recognized by the University of Madras are eligible to apply for M.Com in Commerce.



**Post Graduate & Research Department of Commerce
EVALUATION MECHANISM**

Weightage for Assessment		Total Marks								
Continuous Internal Assessment		50 (CIA1+CIA2+ CIA3+Regularity) (15+15+15+5)								
INTERNAL ASSESSMENT COMPONENTS										
1.	CIA 1 & 2: Written test for 50 Marks (To be converted for 30 Marks) ✓ Section A - 10 Marks ✓ Section B – 20 Marks ✓ Section C – 20 Marks									
2.	CIA3-Generic Skills Assessment for 50 Marks (To be converted for 10 Marks) The following assessment methods are suggested and the Course (Subject) Teacher to decide on the method of assessment of each student taking into account her/his capabilities. <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Preparation of Short Videos</td> <td>Quiz</td> <td>Debate</td> <td>Role Play</td> <td>Poster Designing</td> <td>Class Seminar</td> <td>Case Study</td> <td>Assignment*</td> </tr> </table> *Assignments are suggested to be used as the last resort only under exceptional cases.		Preparation of Short Videos	Quiz	Debate	Role Play	Poster Designing	Class Seminar	Case Study	Assignment*
Preparation of Short Videos	Quiz		Debate	Role Play	Poster Designing	Class Seminar	Case Study	Assignment*		
3.	Regularity and Punctuality-5 Marks									
End Semester- Term End Examination for 100 Marks (To be converted for 50 Marks)		50								
END SEMESTER EXAMINATION QUESTION PAPER PATTERN ✓ Section A - Answer All Questions (10*2 = 20 Marks) ✓ Section B – Answer All Questions (5*7=35 Marks) (Either or Type) eg.11 (a) or (b), 12(a) or (b) ✓ Section C – Answer All Questions (3*15 = 45 Marks) <ul style="list-style-type: none"> • One Compulsory Question 16th Question, and • the remaining Either-or type 17 (a) or (b) & 18 (a) or (b) 										
Total		100								
**The number of Theory Questions in Accounting Papers shall be 4 in Section A, 2 in Section B and 1 in Section C.										



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Chennai-600106

PG & Research Dept. of Commerce

Internal Assessment Exam

B.Com(General)-Shift-I & II

Subject: Financial Accounting

Duration: 1 ½ Hours

Class: I B. Com (A, B, C&D)

Max.Marks: 50

SECTION- A (10 x 1= 10 Marks)

Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	I & II for CIA1 III & IV for CIA2
2	Remember	k-1	
3	Remember	k-1	
4	Remember	k-1	
5	Remember	k-1	
6	Understand	k-2	
7	Understand	k-2	
8	Understand	k-2	
9	Understand	k-2	
10	Understand	k-2	

SECTION- B (4 x 5= 20 Marks)

Answer all the Questions(Either or Pattern*)**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a	Apply	K3	I & II for CIA1 III & IV for CIA2
11.b.	Apply	K-3	
12.a.	Apply	k-3	
12.b.	Apply	k-3	
13.a.	Analyse	k-4	
13.b.	Analyse	k-4	
14.a.	Analyse	k-4	
14.b.	Analyse	k-4	

SECTION- C (2 x 10= 20 Marks)

Answer all the Questions(15th Question is Compulsory)

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
15	Evaluate/ Create	K5/k6	I & II for CIA1 III & IV for CIA2
16.a	Evaluate/ Create	K5/k6	
16.b.	Evaluate/ Create	K5/k6	



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PG & Research Dept. of Commerce

End Semester Exam

B.Com(General)-Shift-I & II

Subject: Financial Accounting

Duration: 3 Hours

Class: I B. Com (A, B, C&D)

Max.Marks: 100

SECTION- A (10 x 2= 20 Marks) Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	Two Questions per Module
2			
3			
4			
5			
6	Understand	k-2	
7			
8			
9			
10			

SECTION- B (5x7= 35 Marks)

Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a.	Apply / Analyse	K3 &K4	From all the Five Units
11.b.			
12.a.			
12.b.			
13.a.			
13.b.			
14.a.			
14.b.			
15.a.			
15.b.			

SECTION- C (3x 15= 45 Marks)

Answer all the Questions(16th Question is Compulsory)

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
16	Evaluate/ Create	K5&K6	From all the Five Units
17.a.			
17.b.			
18.a.			
18.b.			



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FIRST SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Core Paper I		Advanced Corporate Accounting – I	4	0	0	0	4	6	40	60	100
2	Core Paper II		Financial Management	4	0	0	0	4	6	40	60	100
3	Core Paper III		Consumer Behaviour	4	0	0	0	4	6	40	60	100
4	Core Paper-IV		Logistics & Supply Chain Management	4	0	0	0	4	6	40	60	100
5	Elective -I		Advanced Statistics	3	0	0	0	3	6	40	60	100
6	Soft Skill		Soft Skill-I	2	0	0	0	2	-	50	50	100
Total								21	30	250	23	30

SECOND SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Core Paper V		Advanced Corporate Accounting-II	4	0	0	0	4	6	40	60	100
2	Core Paper VI		Services Marketing	4	0	0	0	4	6	40	60	100
3	Core Paper VII		Corporate Laws	4	0	0	0	4	6	40	60	100
4	Specialized Course-I		Corporate Governance, Ethics and Responsibility	3	0	0	0	3	6	40	60	100
5	Elective- II		Resource Management Techniques	3	0	0	0	3	6	40	60	100
6	Soft Skill		Soft Skill-II	2	0	0	0	2	-	50	50	100
			Internship (4 Weeks) Summer Vacation Based (Students Undergo 4 Weeks of Training During Summer Holidays)	2				2	Evaluation by the Internal. Marks will be entered in the Third Semester			100
Total								22	30	250	23	30



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THIRD SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Core Paper VIII		Accounting for Managers – I	4	0	0	0	4	5	40	60	100
2	Core Paper IX		Research Methodology	4	0	0	0	4	5	40	60	100
3	Core Paper X		Fundamentals of Information Technology (Practical Paper No Theory Exam)	4	0	0	0	4	5	40	60	100
4	Specialized Course-III		India's Foreign Trade and Investment	3	0	0	0	3	5	40	60	100
5	Elective Paper III		Tax Management – Direct Taxes	3	0	0	0	3	5	40	60	100
	Elective Paper IV		Managerial Economics	3	0	0	0	3	5	40	60	100
6	Soft Skill		Soft Skill III	2	0	0	0	2	-	50	50	100
Total								23	30	250	23	30

FOURTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Core Paper XI		Accounting for Managers – II	4	0	0	0	4	6	40	60	100
2	Core Paper XII		Advertising and Salesmanship	4	0	0	0	4	6	40	60	100
3	Core Paper XIII		Organizational Behaviour	4	0	0	0	4	6	40	60	100
4	Core Paper XIV & XV		Project Report and Viva Voce	8	0	0	0	8	6	40	60	100
5	Elective -V		Indirect Taxes	3	0	0	0	3	6	40	60	100
6	Soft Skill		Soft Skill IV	2	0	0	0	2	-	50	50	100
Total								25	30	250	23	30

*Latest Edition of the books are to be referred



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SEMESTER I

CORE - I

Course Title: ADVANCED CORPORATE ACCOUNTING – I

Course Code:	Credits : 04
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hours :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Acquire Knowledge in Understanding Problems relating to issues and forfeiture of share and Underwriting of shares in situations of capital issue to public at premium, at discount and forfeiture of shares etc. 	K1, K2, K3, K4 & K5
CO2	<ul style="list-style-type: none"> Analyze Company final accounts and value the shares and goodwill of the company in preparing Statements. 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Employ critical skills in Preparing problems of Amalgamation, Absorption and Reduction of Share Capital 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Evaluate an understanding about Liquidation Problems of the company and the Legal issues inhibiting its Preparation. Acquire the techniques of restructuring and liquidating the corporate entities. 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Identify and Implement various methods of Inflation accounting and also get a conceptual knowledge on HRM and Social responsibility accounting. 	K1, K2, K3 & K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	3	3
CO2	3	3	2	3	1	3	3	3
CO3	3	3	3	2	1	2	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	2	2	1	3	3	3
Average	3.00	2.80	2.40	2.40	1.40	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S. No.	CONTENTS OF MODULE	Hrs	Cos
1	Advanced problems in Issue of shares and debentures – Types of issue – Forfeiture – Reissue – Underwriting of shares and debentures – Underwriting commission – Types of underwriting – Complete Underwriting – Partial Underwriting – Preference Shares – Redemption of Preference Shares – Redemption of Debentures	12	CO1
2	Preparation of company final accounts (New Format) – P & L Appropriation account – Company balance sheet – Transfer to reserves – Computation of managerial remuneration – New Format – Valuation of Goodwill – Factors affecting Goodwill – Methods of Valuation – Valuation of Shares – Methods of Valuation	12	CO2
3	Acquisition, Amalgamation, Absorption and External Reconstruction schemes – Lump sum method, Net Asset Method, Net Payment Method, Intrinsic Value Method – Purchase Consideration – Types of Amalgamation – Alteration of Share Capital and Internal Reconstruction – Reduction of Share Capital– Procedure	12	CO3
4	Liquidation – Methods of Winding up – Winding up by the Court – Compulsory Winding up– Voluntary Winding up –Creditors Voluntary Winding up – Winding up subject to Supervision of Court – Liquidators Final Statement of Account – Order of Payment–Statement of Affairs Method– Deficiency/Surplus	12	CO4
5	Inflation Accounting – Accounting for Price Level Changes – Inflation Accounting at National and International Levels – Different Methods of Inflation Accounting – Current Purchase Power Method – Computation of Gain or Loss on Monetary Items – Current Cost Accounting Method – Hybrid Method – Social Responsibility Accounting – Human Resources Accounting –Mechanized Accounting	12	CO5

TEXT BOOKS:

1. R.L.Gupta and M.Radhaswamy, Advanced Accounts, S.Chand and Co, New Delhi.
2. S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts, NewDelhi, S.Chand and Co.
2. S.P.Jain and K.L.Narang, Advanced Accounts, Ludhiana, Kalyani Publishers.



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CORE- II
FINANCIAL MANAGEMENT

Course Code:	Credits : 04
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hours :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Explain the functions and role of a finance manager in an organisations Categorize various sources of raising fund Analyse the Corporate Financial needs by understanding the Components of the Financial Markets and Manage funds effectively 	K1, K2, K3, K4, & K5
CO2	<ul style="list-style-type: none"> Demonstrate understanding of capital structure, its source and leverage concepts. Explain the concept of dividend policy, its relevance and various models associated with dividend policy. 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Compute cost of individual source of capital and also their overall averages based on specific information. Compare various Long term sources of raising funds and compute the WACC. 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Solve the given problems on capital budgeting and investment decision Evaluate investment proposals by using capital budgeting techniques 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Determine factors affecting working capital & Prepare an estimate of working capital requirements 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	3	3
CO2	3	3	2	2	2	3	3	3
CO3	3	3	2	2	3	2	3	3
CO4	3	3	2	1	2	3	3	3
CO5	3	3	2	1	1	3	3	3
Average	3.00	2.80	2.00	1.60	2.00	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	Functions of manager – Methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non– convertible debentures – preferred stock. Objectives / goals of finance – function – financing decisions – investment decision – importance of financial planning – problems in financial forecasting (Theory only)	12	CO1
2	Capital Structure decisions –Traditional, NI, NOI and MM approaches – current views – determinants – capital structure – overtrading – under capitalization– leverage analysis EBIT –EPS analysis. (Theory & Simple Problems only)	12	CO2
3	Cost of capital measurement WACC– MCC and value of the firm – factors influencing dividend policy of firm – dividend relevancy – company law provisions on dividend. (Theory & Problems)	12	CO3
4	Investment decisions – risk – required rate of return – estimating cash flows – present value of cash flows – evaluation of alternative investment proposals – sensitivity analysis – simulation – decision making under conditions of risk and uncertainty – inflation and investment decisions. (Theory & Simple Problems)	12	CO4
5	Working capital management– working capital cycle– forecasting of working capital requirement– factors influencing working capital– different components– inventory – cash – receivables – credit policies – collection policies. (Theory & Problems)	12	CO5

TEXT BOOKS:

1. Dr.S.N.Maheshwari, Elements of Financial Management, Reprint 2012, Sultan Chand & Sons, New Delhi
2. A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications

REFERENCE BOOKS:

1. I.M.Pandey, Financial Management, Vikas Publishing
2. Dr. P.C.Tulsian, Financial Management, Revised Edition, S.Chand
3. S.Sudharsanam Reddy, Financial management, First Edition, Himalaya Publishing House
4. Khan & Jain, Financial Management, Sultan Chand & Sons
5. Dr. Kulkarni and Dr. Sathya Prasad, Financial management,
6. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw-Hill, New Delhi



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CORE III
CONSUMER BEHAVIOUR

Course Code:	Credits : 04
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hours :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Understand the definition of consumer behaviour; factors influencing it; its evolution; economic model; learning model; psychoanalytical model; stages in the field of consumer behaviour; consumer research process; theories of buyer behaviour 	K1, K2, K3, K4, K5&K6
CO2	<ul style="list-style-type: none"> Explain the importance of understanding consumer behaviour; consumer decisionmaking process; levels of consumer decision making models 	K1, K2, K3, K4, K5&K6
CO3	<ul style="list-style-type: none"> Identify psychological influence on consumer behavior, motivation, personality, consumer learning, concept and self-image, perception, attitude, beliefs, consumer Communication 	K1, K2, K3& K4,
CO4	<ul style="list-style-type: none"> Identify consumer group, reference group, social class, lifestyle analysis, culture, subculture, cross culture, interpersonal communication, opinion leadership Recognize social and ethical implication of marketing actions on Consumer behavior. Use most appropriate techniques to apply market solutions. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Define consumer orientation, diffusion process, adoption decision- its stages, barriers to adoption, innovators Prepare profile of consumer innovators; multiplicative innovation adoption(MIA)model 	K1, K2, K3, K4, K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	2	3	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	1	3	3	3
CO5	3	3	3	3	1	3	3	3
Average	3.00	3.00	3.00	3.00	1.60	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION: Definition, Scope and Application of the consumer behaviour – Evolution of Consumer Behaviour as a field of study and its relationship and Marketing; Behavioural Dimension– Interdisciplinary nature of Consumer Behaviour Studies	12	CO1
2	THE CONSUMER DECISION MAKING PROCESS: Buying Motives – Buying roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives – Models	12	CO2
3	PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING: Consumer's Needs & Motivation, emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self – Concept and Self – Image; Consumer Perception, risk and Imagery; Consumer Attitude: Belief; Attitude and Intention, formation – Change – Consumer Communication	12	CO3
4	SOCIOLOGICAL INFLUENCES: Consumer groups – Consumer reference groups, Family and Life cycle, social class and mobility, lifestyle analysis – Culture, Sub – culture, cross culture – Interpersonal Communication and influence, Opinion Leadership	12	CO4
5	DIFFUSION OF INNOVATION: Consumer Orientation – Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model	12	CO5

TEXT BOOKS:

1. Natarajan, Consumer Behaviour, Margham Publications, Chennai.
2. Gupta S.L.& Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand.

REFERENCE BOOKS:

1. Peter Paul J and Olson Jerry C Consumer Behaviour and Marketing Strategy, Irwin/ McGraw Hill Higher Education.
2. Solomon, M.R Consumer Behaviour: Buying, Having and Being, PHI Learning
3. Loudon, David, Bitta Albert Della, Consumer Behaviour: Concepts and Applications; Tata McGraw Hill Education Private Limited



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**CORE-IV
LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code:	Credits : 04
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hours :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define various concepts in Logistics management; it gives the wider idea about the logistics. 	K1, K2, K3, K4, K5, K6
CO2	<ul style="list-style-type: none"> Discuss the inventory control, demand forecasting, distribution management, and logistics in 21st century. 	K1, K2, K3, K4,
CO3	<ul style="list-style-type: none"> Analyse supply chain management and its global applications 	K1, K2, K3, K4, K5, K6
CO4	<ul style="list-style-type: none"> Explain the role of manager, drivers, and key enablers in supply chain management. 	K1, K2, K3, K4,
CO5	<ul style="list-style-type: none"> Generate ideas about aligning the supply chain with business strategy and compare and contrast about SCOR Model, 3PLS, Fourth Party Logistics. Develop and apply analytical techniques to design and operate integrated supply chains. Analyse and improve supply chain processers. 	K1, K2, K3, K4, K5, K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	3	3	3
CO2	3	3	3	2	2	3	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	2	3	3	3
Average	3.00	3.00	3.00	2.60	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Logistics Management: Origin– Definition– Types of Logistics– Logistics Management– Warehouse Management– Automation and Outsourcing– Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory	12	CO1
2	Types of Inventory Control– Demand Forecasting– Warehousing and Stores Management– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century	12	CO2
3	Supply Chain Management – Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications	12	CO3
4	Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain	12	CO4
5	Aligning the Supply Chain with Business Strategy – SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications	12	CO5

TEXT BOOKS:

1. G. Raghuram & N Rangaraj: Logistics and Supply Chain Management – Cases and Concepts – Macmillan
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press
3. D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, Mac Millan

REFERENCE BOOKS:

4. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan
5. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Prentice hall
6. Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt., Ltd.,



Post Graduate & Research Department of Commerce
Elective I– ADVANCED STATISTICS

Course Code:	Credits : 03
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hour :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none">• Illustrate and describe sample spaces and events for random experiments• Calculate probabilities of events in discrete sample spaces and conditional Probabilities of events using Baye's theorem.• Sketch the concept of probability distribution to real world problems involving various distributions like Binomial, Poisson and Normal distributions.	K1, K2, K3, K4, K5, K6
CO2	<ul style="list-style-type: none">• Describe the testing hypothesis for large samples• Produce a significant test of hypothesis concerning the value of population means and proportion based on Normal distribution	K1, K2, K3, K4, K5, K6
CO3	<ul style="list-style-type: none">• Describe the testing hypothesis for small samples• Produce a significant test of hypothesis concerning the value of population mean based on t-distribution, F-test, χ^2-test.• Discuss about goodness of fit for given data	K1, K2, K3, K4, K5, K6
CO4	<ul style="list-style-type: none">• Explain the concept of analysis of variance and use them to investigate factorial dependence• Demonstrate pay-off table, Maximin and Minimax principle and Baye's principle• Explore how problem solving and decision tree making interrelate.	K1, K2, K3, K4, K5, K6
CO5	<ul style="list-style-type: none">• Measure and analyse the strength of the relationship between two or three variables using a correlation analysis.• Predict the value of any independent variable to the value of dependent variable using linear regression analysis	K1, K2, K3, K4, K5, K6



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	<u>Probability and Theoretical Distributions</u> Probability –Definition – addition theorem – Multiplication theorem– conditional probability – Baye's theorem – simple problems Theoretical Distributions–Binomial ,Poisson and Normal distributions–simple problems	12	CO1
2	<u>Statistical Inference– Testing of Hypothesis for large samples</u> Testing of hypothesis– procedure– two types of error– one and two tailed tests – standard error – large sample – test for specified proportion –test for difference between proportions– test for specified mean –test for difference of mean of two samples	12	CO2
3	<u>Testing of Hypothesis for Small samples</u> Small samples: t– test: specified mean, equality of two means– paired t– test, F– test – equality of variances– Chi square test – independence of attributes and goodness of fit.	12	CO3
4	<u>Analysis of Variance and Decision Theory</u> Analysis of variance– one way and two– way classification– Pay off table– Maximin principle – Minimax principle – Baye’s Principle– Decision tree Analysis	12	CO4
5	<u>Correlation and Regression</u> Correlation– types of Correlation– Karl Pearson’s Coefficient of correlation – Rank correlation Coefficient– Regression – Regression equations– partial and multiple correlation (up to three variables) – partial and multiple regressions (up to three variables)	12	CO5

NOTE: No mathematical derivations to be asked.

TEXT BOOKS:

1. P.R. Vittal, quantitative Techniques, Margham Publication.

REFERENCE BOOKS:

2. Business Statistics and O.R., Dr.S.P. Rajagopalan & Dr.R.Sattanathan, Tata McGraw Hill Publications
3. S.P. Gupta, Statistical Methods, Sultan Chand



**Post Graduate & Research Department of Commerce
SEMESTER II**

CORE V

ADVANCED CORPORATE ACCOUNTING II

Course Code:	Credits : 04
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hour :03	ESE Marks: 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define and understand the concepts relating to Preparing Holding and Subsidiary companies Accounts and Evaluate Legal issues concerning them. 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Analyse the Final Accounts of Banking and Insurance Companies and have efficiency in preparation of schedules and accounting Statements. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Knowledge on IRDA and its regulations regarding Fire, Marine and Life Insurance Companies. 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Equip with knowledge in Preparing problems relating to Profits before Incorporation and understand its various legal issues. 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Develop the skill of recording financial transactions and preparation of reports in accordance with ICAI Accounting Standards and IFRS reports. Prepare Corporate Accounting Statements to meet the Corporate Reporting requirements 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	1	2	3	3	3	3
CO2	3	3	2	2	3	3	3	3
CO3	3	3	2	2	3	3	3	3
CO4	3	3	1	1	3	3	3	3
CO5	3	3	2	1	3	3	3	3
Average	3.00	3.00	1.60	1.60	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	Consolidated final statement of Holding companies and subsidiary companies (Inter-company holding excluded) – treatment of dividend – (Inter– company owing included) – Preparation of Consolidated Balance Sheet – Consolidated Profit and Loss Account.	12	CO1
2	Final statements of Banking companies – Preparation of P & L A/C – Balance Sheet – Rebate on Bills Discounted – Schedules for Profit & Loss Account – Schedules for Balance Sheet – Classification of Bank Advances	12	CO2
3	Final statement of Insurance Companies – Insurance companies (As per New provisions) – Regulation of Insurance Business in India – Duties, Powers and Functions of IRDA – IRDA Regulations 2002 – Fire Insurance – Life Insurance – Marine Insurance with schedules – Insurance new provisions.	12	CO3
4	Profit prior to Incorporation – Relevance of date of incorporation and commencement of business – methods of ascertaining profits prior to incorporation – basis of apportionment of expenses – preparation of profit and loss account bases on pre & post incorporation.	12	CO4
5	Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Statement) – Value Added Statement (Theory only)	12	CO5

TEXT BOOKS:

1. R.L. Gupta and M. Radhaswamy– Advanced Accounts– New Delhi, Sultan Chand.
2. T.S. Reddy and A. Murthy – Corporate Accounting – Margham publication Chennai.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang– Advanced Accounts – Kalyani Publishers.
2. M.C. Shukla and J.S. Grewal– Advanced Accounts – New Delhi, S. Chand &Co.



Post Graduate & Research Department of Commerce

**CORE VI
SERVICES MARKETING**

Course Code:	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks: 40
Exam Hour : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Understand the concepts of service marketing. Analyse the reasons for the growth of service sector. Acquire knowledge about the various classifications of services. 	K1, K2, K3, K4, K5 & K6
CO2	<ul style="list-style-type: none"> Identify employee's role in service delivery. Acquire the knowledge of Product Decisions, Pricing strategies and tactics Understand the various Dimensions in Service Marketing. 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Acquire the skill of Strategic Marketing Management for services. Understand the concept of pricing of services. 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Analyse how to deliver quality services. Understand the concept of Service quality gaps. 	K1, K2, K3 & K4
CO5	<ul style="list-style-type: none"> Acquire knowledge of Customer Relationship Management. Understand the concept of Customer Satisfaction and Marketing of services. Understand the Unique requirements of each class of customers and offer value oriented state of the art service Create Service Marketing Plan with special reference to Financial Services, Health Services, Hospitality Services including Travel, Hotels, Tourism, Professional Services, Public Utility Services, Communication Services, Educational Services 	K1, K2, K3 & K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3
CO3	2	3	3	3	3	3	3	3
CO4	3	2	3	2	3	3	3	3
CO5	3	2	3	2	2	3	3	3
Average	2.80	2.2	3.00	2.60	2.33	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	Marketing of Services–Introduction–Growth of the Service Sector–The Concept of Service– Characteristics of Services – Classification of Services – Designing the Service of Blueprinting, Using Technology and Developing Human Resources, Building Service Aspirations – Employees Role in service delivery – Importance of employees, boundary spanning roles, Service Culture	12	CO1
2	Marketing Mix in Services Marketing – The Seven Ps–Product Decisions, pricing strategies and tactics, Promotion of Services and Placing or Distribution Methods for Services – Additional dimensions in Services Marketing – People, Physical Evidence and Process	12	CO2
3	Strategic Marketing Management for Services – Matching Demand and Supply through Capacity Planning and Segmentation – Internal Marketing of a Service – External Vs Internal Orientation of Service Strategy – Pricing of Services – Price Perception – Innovation in Services	12	CO3
4	Delivering Quality Services – Causes of Service – Quality Gaps: The Customer Expectation Vs Perceived Service Gap, Factors and Techniques to resolved this Gap – Gaps in Service – Quality Standards, Factors and Solution – The Service Performance Gap – Key Factors and Strategies for closing the Gap – External communication to the Customer: The Promise Vs Delivery Gap – Developing Appropriate and Effective Communication about Service Quality	12	CO4
5	Customer Relationship Management (CRM) – Relationship Marketing – Customer Satisfaction –Marketing of Services with Special Reference to (a) Financial Services (b) Health Services (c) Hospitality Services including Travel, Hotels, Tourism (d) Professional Services (e) Public Utility Services (f) Communication Services (g) Educational Services	12	CO5

TEXT BOOKS:

1. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
2. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education

REFERENCE BOOKS:

1. EG Bateson, Mallagillg Services Marketing – Text and Readings, Dryden Press, Hinsdale
2. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall.
3. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
4. Mary Ann Pezzallo, Marketing Financial Services, Macmillan



Post Graduate & Research Department of Commerce
CORE VII– CORPORATE LAWS

Course Code:	Credits : 04
L:T:P:S : 4:0:0:0	CIA Marks: 40
Exam Hour : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Acquire knowledge on SEBI guidelines on Capital Market operations & Identify its powers and functions. 	K1, K2, K3, K4, K5 &K6
CO2	<ul style="list-style-type: none"> Discuss the provisions relating to the Competition Act 2002 in correspondence with the duties, powers and functions of the competition commission. Elaborate the Foreign Exchange Management Act, 1999 contraventions and penalties. Apply appropriate Economic and Corporate Laws to meet the corporate governance and Ethics 	K1, K2, K3, K4, K5 &K6
CO3	<ul style="list-style-type: none"> Identify the role played by Information Technology Act, 2000 and critically appraise the importance of e-Governance. Critically appraise and make use of Intellectual Property Rights Act. Explain the Provisions relating to Patent Act, Copy Rights Act and Registered Trade Marks 	K1, K2, K3, K4, K5 &K6
CO4	<ul style="list-style-type: none"> Compare and contrast the formulation of Environment Protection Act, 1986 and the Rights to Information Act, 2005. 	K1, K2, K3, K4, K5 &K6
CO5	<ul style="list-style-type: none"> Demonstrate the purpose of Consumer Protection Act, 1986. Understand the rights of a Customer Deliberate the Forums for grievance redressal mechanism 	K1, K2, K3, K4, K5 &K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3
CO2	3	3	3	3	2	3	3	3
CO3	3	3	3	3	2	2	3	3
CO4	3	3	3	3	1	3	3	3
CO5	3	3	2	2	1	3	3	3
Average	3.00	3.00	2.60	2.80	1.60	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	SEBI Act 1992 (As amended by the Securities Laws Amendment Act, 2014) – Definitions – Establishment of the Securities and Exchange Board of India – Transfer of Assets and Liabilities etc., – Powers and functions of the Board – Registration Certificate – Prohibition – Finance, Accounts and Audit Penalties and Adjudication – Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal –Miscellaneous	12	CO1
2	The Competition Act 2002 – The Competition (Amendment) Act, 2007 – Definition – Prohibition of certain agreements – Abuse of dominant position – Competition Commission of India – Duties, powers and functions of Commission – Duties of Director General – Penalties – Competition Advocacy –Miscellaneous – Foreign Exchange Management Act 1999 – Definition – Regulation and Management of Foreign Exchange – Authorised Person – Contravention and Penalties – Adjudication and Appeal–Directorate of Enforcement–Miscellaneous	12	CO2
3	Information Technology Act 2000 – Definition – Authentication of Electronic Records – Electronic Governance – Secure Electronic Records and Secure Digital Signature – Regulation of Certifying Authorities – Penalties – Adjudication –Miscellaneous. Intellectual Property Rights – Copyright Act 1957 – Meaning – Copyright Authorities – Infringement of Copyright – The Trade and Merchandise Marks Act 1958 – Uses of Trademarks and Registered Users – The Patents Act 1970 – Protection of Invention/Rights of Inventor under the Patents Act 1970 – The Designs Act 1911 –TRIP	12	CO3
4	The Environment (Protection) Act 1986 – Rules and Notifications – Environmental Protection – Constitutional Obligation – Fundamental Right to live in Healthy Environment – Judicial Activism in India – Water (Prevention and control of Pollution) Act 1974 – Air (Prevention and control of Pollution) Act1981–Land Pollution–Law relating to Management of Wastes – Noise Pollution – Legal Control. Right to Information Act 2005 – Application – Mode of payment – Appeal to the commission	12	CO4
5	Consumer Protection Act 2020 – Definition – Consumer Protection Councils – Consumer Dispute Redressal Agencies – Miscellaneous Provisions	12	CO5

TEXT BOOKS:

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.

REFERENCE BOOKS:

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis



Post Graduate & Research Department of Commerce

**SPECIALISED COURSE I
CORPORATE GOVERNANCE, ETHICS AND RESPONSIBILITY**

Course Code:	Credits: 03
L:T:P:S :4:0:0:0	CIA Marks: 40
Exam Hour :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Deliberate the details of the concept of ethics and related terms or connotations, business values, business ethics and its various approaches, theories, Social responsibilities and corporate ethics. 	K1, K2, K3 & K4
CO2	<ul style="list-style-type: none"> Learn the frame work of corporate governance: Evolution and development in India, Regulatory frame work of corporate governance in India. SEBI guidelines and Clause 49. 	K1, K2, K3 & K4
CO3	<ul style="list-style-type: none"> Understand in details about Management vs. Governance; Internal constitutes of the corporate governance; key managerial personnel; chairman, chief executive officer, company secretary. Demonstrate an enhanced application for the relevance and practical application of ethics in management of business 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Identify the concept of Whistle Blowing; whistle blower policy in India. 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Explain Corporate social responsibilities; Corporate sustainability, Reporting, CSR and Business ethics; Corporate Governance; environmental aspects of CSR, Models, drivers of CSR; CSR initiatives in India. 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3	3
CO3	3	2	3	3	2	2	3	3
CO4	3	3	3	3	1	3	3	3
CO5	3	3	3	3	2	3	3	3
Average	2.83	2.40	3.00	3.00	1.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Business ethics: The concept of ethics; ethics and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; Western and Indian approaches; ethical governance; social responsibility – an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee	12	CO1
2	Conceptual framework of corporate Governance: Evolution of corporate governance; developments in India; regulatory frame work of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; insider trading; rating agencies; green governance / e- governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance – an international perspective	12	CO2
3	Corporate Management: Management vs. governance; internal constitutes of the corporate governance; key managerial personnel (KMP); chairman – qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.	12	CO3
4	Whistle– blowing and Corporate Governance – The Concept of Whistle –Blowing; types of whistle – blowers; Whistle blower policy; the whistle – Blower Legislation across counties; Developments in India	12	CO4
5	Corporate Social Responsibility (CSR) – Meaning; Corporate Philanthropy; CSR – an overlapping concept; corporate sustainability reporting, CSR through triple bottom line; CSR and business ethics; CSR and corporate governance, environmental aspects of CSR, CSR models; drivers of CSR; global reporting initiatives; major codes on CSR, initiatives in India	12	CO5

TEXT BOOKS:

1. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Anne Books Pvt. Ltd, New Delhi.
2. Sharma, J.P Corporate Governance and Social Responsibility of Business, Anne Books Pvt. Ltd., New Delhi.

REFERENCE BOOKS:

1. Mallian, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael and Alam Morray, Corporate Responsibility, Oxford University Press, New Delhi
3. Francesco perrimi, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility – An European Perspective, Edward Elgar.



Post Graduate & Research Department of Commerce

Elective Paper II– RESOURCE MANAGEMENT TECHNIQUES

Course Code:	Credits : 03
L:T:P:S:4:0:0:0	CIA Marks: 40
Exam Hour :03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none">Summarize the transportation modelDistinguish initial basic feasible solution under the methods of northwestcorner rule, row minima, column minima, least cost method and Vogel's approximation method.Solve the transportation model using Modi method.	K1, K2, K3, K4, K5 &K6
CO2	<ul style="list-style-type: none">Distinguish the assignment problem of types balanced and unbalancedproblem and also minimization and maximization problems.Solve restricted assignment problem and travelling salesman problemSummarize the sequencing problem of processing of n jobs through m=2 or 3machines.	K1, K2, K3, K4, K5 &K6
CO3	<ul style="list-style-type: none">Define the game theory problems.Solve the problems based on pure and mixed strategies, dominance methodand graphical method.	K1, K2, K3, K4, K5 &K6
CO4	<ul style="list-style-type: none">Distinguish the 4 models of replacement problems.Produce the solution for replacement of an item whose maintenance cost increases with time and money value is not changed (Model-1)Produce the solution for replacement of an item whose maintenance cost increases with time and money value is changed with time (Model-2).Produce the solution of replacement of items due to sudden failure (Model-3)Solve the staff replacement problem (Model-4)	K1, K2, K3, K4, K5 &K6
CO5	<ul style="list-style-type: none">Judge the network problems.Produce the solution for Critical Path Method and PERT computations	K1, K2, K3, K4, K5 &K6



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Transportation model – Balanced and Unbalanced Transportation problems – Initial basic feasible solution – North west corner rule, the row minima ,column minima, least cost method and Vogel’s approximation methods – Optimum solution – Modi method	12	CO1
2	Assignment Problem– Balanced and Unbalanced – Minimization and Maximization – restricted assignment problem – travelling salesman problem. Sequencing problem: – Processing of n jobs through 2 machines– Processing of n jobs through 3 machines– Processing each of njobs through m machines – Processing 2 jobs through m machines	12	CO2
3	Game Theory– Pure & Mixed Strategies – Dominance– Graphical method	12	CO3
4	Replacement Model 1– Model– Replacement of an item whose maintenance cost increases with time and money value is not changed. Model 2– Replacement of an item whose maintenance cost increases with time and money value is changes with time. Model 3 – Replacement of items due to sudden Failure – Model 4– Staff replacement	12	CO4
5	PERT and CPM–Project Network diagram–Critical Path (Crashing Excluded)– PERT computations	12	CO5

TEXT BOOKS:

1. Operations Research, P.R.Vittal & Malini, Margham Publications.

Chapter 1	Chapter 10
Chapter 2	Chapter 11& Chapter 12
Chapter 3	Chapter 15
Chapter 4	Chapter 16
Chapter 5	Chapter 14

REFERENCE BOOKS:

1. Resource Management Technique –Sundaresan, Ganapathy Subramanian, A.R.Publications
2. Manmohan Gupta, Problems in O.R., Sultan Chand.



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

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Post Graduate & Research Department of Commerce

INTERNSHIP

Course Code:	Credits : 02
Max. Marks : 100	

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the internship. The internship report shall be evaluated by the examiners within the Department of the College. The marks shall be sent to the Controller Office and the same will be included in the Third Semester Statement of Marks.



Post Graduate & Research Department of Commerce

SEMESTER – III

CORE VIII -ACCOUNTING FOR MANAGERS – I

Course Code :		Credits	04
L:T:P:S	: 4:0:0:0	CIA Marks	: 40
Exam Hours : 03		ESE Marks	: 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the cost, installation of costing system and various records maintained by the Cost Accountant as per Companies Act. 	K1, K2 K3, K4, K5&K6
CO2	<ul style="list-style-type: none"> Differentiate Normal Loss from Abnormal Loss Assimilate the importance of documenting Wastages, Spoilages, Scrap and Defective items Know the preparation of Process costing used by various types of industries and treatment of abnormal loss and gain. 	K1, K2 K3, K4, K5&K6
CO3	<ul style="list-style-type: none"> Prepare statements showing Reconciliation of cost and financial accounts and procedures adopted by cost accountant for reconciliation differences and profit. 	K1, K2 K3, K4, K5&K6
CO4	<ul style="list-style-type: none"> Classify the operating costing in connection with Transport, Power/Boiler house, Cinema theaters, Lodging house and Activity based costing under the Companies Act. 	K1, K2 K3, K4, K5&K6
CO5	<ul style="list-style-type: none"> Prepare problems under the system of Contract costing and to know the differences between Job costing and Contract costing. 	K1, K2 K3, K4, K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	3	3	3
CO2	3	3	2	1	2	3	3	3
CO3	3	3	3	1	3	3	3	3
CO4	3	3	2	1	2	3	3	3
CO5	3	3	2	1	3	3	3	3
Average	3.00	3.00	2.40	1.00	2.60	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	Installation of costing system – records required to be maintained under the Companies Act – management control and information system – cost reduction and cost control techniques – control over wastages, scrap, spoilage and defectives	12	CO1
2	Meaning of Process Costing – Characteristic Features – Types of Industries using Process Costing – Advantages – Disadvantages – Process losses – Inter Process Profits – Work in Progress and Equivalent Production – Joint Product Costing – By Product Costing – Inter Process Profit – Calculation of Normal Loss and Abnormal Loss	12	CO2
3	Reconciliation of Cost and Financial Accounts – Importance – Need – Causes for Disagreement in profits – Procedure for Reconciliation – Presentation of Reconciliation – Reconciliation from differences – Reconciliation from Profit and Loss and information given – Cost Sheet – Profit and Loss account and Reconciliation from information given – Cost Control Accounts.	12	CO3
4	Operating/ Service Costing – Operating Cost Units – Transport Costing – Costing Procedures in Transport Costing – Power/Boiler House Costing – Costing for Cinema Theatres – Costing for Lodging Houses – Operating Costing – Activity Based Costing.	12	CO4
5	Contract Costing – Features – Objectives – Merits and Limitations – System of Contract Costing – Distinction between Job Costing and Contract Costing – System of Contract Costing – Recording of Costs of a Contract – Recording of Value and Profit on Contracts – Preparation of Contract A/C – Contracted A/C – Preparation of Balance Sheet	12	CO5

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Horngren C. T. 11th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi,
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency



**Post Graduate & Research Department of Commerce
CORE IX**

RESEARCH METHODOLOGY

Course Code :	Credits	04
L:T:P:S : 4:0:0:0	CIA Marks	40
Exam Hours : 03	ESE Marks	60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the meaning of research, its objectives, characteristics, concepts or topics for a study, steps in research process and presentation of literature Review 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Discuss different types of research, research design, its importance, features of good research design 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Analyze research hypothesis, steps in research hypothesis, types of hypotheses, methods of collection of data, sampling testing, characteristics of good sampling design, sampling techniques Develop Skills in Quantitative and Qualitative Data Analysis and Presentation of Information 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Explain the levels of measurement, problems in measurement, pilot study, processing and analysis of data, uses of computer software and application of statistical software for data analysis- SPSS 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Identify and elucidate the different types of reports, format of Research Report, Content of Report, Title Page, Abstract, Discussion, Reference Appendices, Annexure. 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	2	3	3	3	3	3
CO2	2	3	2	2	3	3	3	3
CO3	2	3	3	3	3	3	3	3
CO4	2	3	3	2	3	3	3	3
CO5	2	3	3	3	2	3	3	3
Average	2.20	3.00	2.60	2.60	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	Research – Meaning, objectives, motivation, utility – characteristics of scientific method – theory, empiricism, deductive and inductive approaches – language, concepts, construct, definition, independent & dependent variables – Research process / Steps – Problem identification – formulation of research question – Review of literature.	12	CO1
2	Types of research – pure and applied, survey, case study, analytical, conceptual – Qualitative and quantitative research – Research Design – importance – features of a good research design – exploratory, descriptive and experimental design.	12	CO2
3	Hypothesis – qualities of a good hypothesis – null hypothesis & alternative hypothesis, hypothesis testing – logic & importance – Methods of data collection – primary and secondary data – observation – interview – questionnaire – Sampling – statistical population, sample, sampling frame, sampling error, sample size, non-response – characteristics of a good sample – probability and non-probability, sampling techniques.	12	CO3
4	Levels of measurement – nominal, ordinal, interval and ratio scales – problems in measurement – testing validity and reliability – pilot study and pre – testing – Processing and analysis of data– editing – coding – transcription – tabulation – univariate, bivariate and multivariate analysis – use of computer software.	12	CO4
5	Report writing – target audience – types of reports – contents of reports – Title page, Abstract, Introduction, Methodology, Result, Discussion, References, and Appendices – styles and conventions in reporting – ethical considerations – plagiarism, paraphrasing, quotations and footnotes.	12	CO5

TEXT BOOKS:

1. C R Kothari, Research Methodology-Methods and Techniques, New Age publications
2. Ravilochanan. Research Methodology, Margham Publications, Chennai

REFERENCE BOOKS:

1. William C Emory, Business Research Methods, Richard D Irwin, NJ,
2. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill,
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai.
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern



Post Graduate & Research Department of Commerce

CORE X FUNDAMENTALS OF INFORMATION TECHNOLOGY

Practical Paper: No theory Exam

Project Record : 20	Total hours :75
Viva-Voce 20	Total Credits : 4
Practical 60	Exam Duration : 3 hours

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Construct the mail merged documents using Microsoft Word and use data from MS-Access to Mail and Microsoft Word 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Prepare the chart, table and letter using Microsoft 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Solve the Flexible and Cash budget and to construct the graph for break-even analysis using Microsoft Excel Design the slides with the help of clip art and image files using Microsoft PowerPoint 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Prepare the Ledger Accounts, Trial balance and Final Accounts using Tally 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Evaluate the Means, Standard deviation, Correlation and Regression and to prepare the chart and graphs using SPSS 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	1	1	2	1	3	3	3
CO2	1	1	1	1	1	3	3	3
CO3	2	1	1	2	1	2	3	3
CO4	1	1	1	1	1	3	3	3
CO5	2	1	1	2	1	3	3	3
Average	1.60	1.00	1.00	1.60	1.00	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	Creating Mail merged documents in MS WORD for example, Interview call letters - Spelling checking, formatting and printing in WORD - Using data from MS-Access to mail, merge a document in MS-WORD - Typing tables in MS Word, for exampleschedule of debtors	1	CO1 & CO2
2	Creating a Flexible and Cash budget in MS-EXCEL - Draw a break even analysis graph in EXCEL - Draw a graph to compare prices across year of multiple products - Computing variance analysis using EXCEL - Drawing various types of graphs in EXCEL	1	CO3
3	Creating a Power Point presentation to promote a product. - Creating a PPT Slide show with clip art and image files - Use PPT Facilities to create and automate slide show (including transition)	1	CO3
4	Preparation of Ledger Accounts through Tally - Preparation of Trial balance through Tally	1	CO4
5	Computation of Means and Standard deviation through SPSS package - Computing Correlation and Regression through SPSS Package - Preparation of Charts and Diagrams through SPSS Package	1	CO5

TEXT BOOKS:

- 1) Information Technology in Business Principles; Practices and opportunities, International Edition - James A. Senn– Prentice Hall Publishers
- 2) Fundamental of information Technology - Alexis Leon & Mathew Leon – Vikas Publishing Home Pvt., Ltd.

Note: Latest edition of the books to be referred

REFERENCE BOOKS:

- 1) MS-Office for Windows - Corey Sandler, Tom Badget, Jan WeinGarten – PANCHU Publishers



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LIST OF PRACTICAL EXPERIMENTS

1.	Creating Mail merged documents in MS WORD for example, Interview call letters
2.	Spelling checking, formatting and printing in WORD
3.	Using data from MS–Access to mail, merge a document in MS–WORD
4.	Typing tables in MS Word, for example schedule of debtors
5.	Creating a Flexible and Cash budget in MS–EXCEL
6.	Draw a break even analysis graph in EXCEL
7.	Draw a graph to compare prices across year of multiple products
8.	Preparing Flexible budget using EXCEL
10.	Creating a Power Point presentation to promote a product
11.	Creating a PPT Slide show with clip art and image files
12.	Use PPT Facilities to create and automate slide show (including transition)
13.	Computing variance analysis using EXCEL
14.	Drawing various types of graphs in EXCEL
15.	Preparation of Ledger Accounts through Tally
16.	Preparation of Trial balance through Tally
17.	Computation of Means and Standard deviation through SPSS package
18.	Computing Correlation and Regression through SPSS Package
19.	Preparation of Charts and Diagrams through SPSS Package

NOTE:

- The practical examination will be conducted by an internal examiner and an external examiner jointly.
- The practical paper (3 hours and 100 marks) will be scaled to 60 marks, Viva–Voce 20 Marks and Record 20 Marks.
- The candidate has to secure 50% of Marks in the practical to secure pass.



Post Graduate & Research Department of Commerce

**SPECIALISED COURSE– II
INDIA’S FOREIGN TRADE AND INVESTMENT**

Course Code :		Credits	03
L:T:P:S	: 4:0:0:0	CIA Marks	: 40
Exam Hours	: 03	ESE Marks	: 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Identify the basic difference between inter-regional and international trade Understand pattern and structure of India’s Foreign Trade Describe India’s Foreign Investment Policy Apply the current business phenomenon & evaluate the global business environment in terms of Economic, Social and Legal aspects. 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Understand regulatory framework and India’s Trade and Economic relations with other regions 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Compare and Contrast Various Export Promotion measures and Schemes Describe the sources and schemes of foreign trade finance 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Comprehend Exchange Rate Mechanism and related Regulatory Framework 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Understand Balance of Payment and importance of maintaining equilibrium in the balance of payments and suggest suitable measures to correct disequilibrium 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3
CO2	3	3	3	2	2	3	3	3
CO3	3	3	2	2	2	2	3	3
CO4	3	3	2	1	2	3	3	3
CO5	3	3	3	2	2	3	3	3
Average	3.00	3.00	2.6	1.8	2.2	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	<u>Introduction to India's Foreign Trade and Investment:</u> Foreign trade – Meaning, Objectives and Need – Pattern and Structure of India's Foreign Trade – India's Trade in Service – Terms of Trade – India on the world Trading Map – Analysis of Thrust Export Products and Markets. India's Foreign Investment Policy and Flows – India as an Investment Destination – India Investment's Abroad – Pattern and Structure – Indian Joint Ventures in Foreign Countries and their Operations	12	CO1
2	<u>Foreign Trade Policy and Economic Relations:</u> Policy Making Body and Regulatory Framework – Trends and Developments in India's Foreign Trade Policy – Bilateralism and Multilateralism in India's Trade Relations – India's Trade and Economic Relations with EU and other regional groupings – India and Regional Economic Cooperation in South Asia – India's Bilateral Investment Treaties and DTAAAs (Double Taxation Avoidance Agreements)	12	CO2
3	<u>Export Promotion Measures and Institutional Arrangements:</u> Export Promotion measures and schemes – Export and Trading Houses – Import facilities for exports – Export Processing/Special Economic Zones (EPZs/SEZs) and 100% EOUs – Policy Framework and Operational aspect. Export Promotion councils – DIPP – Commodity Boards/Export development Authorities – Infrastructure e support – Transportation and Warehousing Infrastructure – Indian Ports and Shipping System – Foreign Trade Finance and Insurance – Sources and Schemes of Foreign Trade Finance	12	CO3
4	<u>Foreign Exchange Facilities and Regulations:</u> Foreign Exchange Facilities and Exchange Rate Mechanism – Regulatory Framework – FEMA and its Objectives and Provisions – Other Acts and Regulations	12	CO4
5	<u>Balance of Payment Account:</u> India's Balance of Payment Account and Adjustment Policies – Foreign Reserves and Debt situation	12	CO5

TEXT BOOKS:

1. International Business Text and cases by Francis Cherunilam / PHI learning India PVT Ltd., New Delhi.

REFERENCE BOOKS:

1. Ministry of Commerce, Export Import Policy, Govt of India, New Delhi
2. Ministry of Commerce, Handbook of Procedures, Vol I and II, Govt of India, New Delhi
3. Customs and Excise Laws, Various issues
4. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialization in India, in Terrance J Byres, The StateDevelopment Planning and Liberalization in India, New Delhi



Post Graduate & Research Department of Commerce

Elective Paper III – TAX MANAGEMENT – DIRECT TAXES

Course Code :	Credits	03
L:T:P:S : 4:0:0:0	CIA Marks	: 40
Exam Hours : 03	ESE Marks	: 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Identify the Direct taxes and its provisions relating to the Five Heads of Income as per IT Act Discuss practical issues related to calculation of heads of income Prepare Form 16 and File Income Tax returns for Individuals 	K1, K2, K3, K4, K5&K6
CO2	<ul style="list-style-type: none"> Know the various deductions available from total income for various Assesses including individuals, HUF, Firms and Companies Summarize of exempted incomes and use the methods of set-off and carry forward of losses Understand the rules relating to clubbing of income 	K1, K2, K3, K4, K5&K6
CO3	<ul style="list-style-type: none"> Prepare the assessment of HUF, Firm, Companies with usage of special provisions relating to Minimum Alternate Tax (MAT) 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Analyse provisions relating to Tax Deducted at Source (TDS), Advance Taxes, Avoidance and Tax Evasion Give an outline on Tax Holidays for setting up of new business 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Construct an idea about tax planning in management decisions such as Merger and Takeover, Financial Decisions such as Borrowing or Investments, Employees Remunerations and Voluntary Retirement 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	3	3	3
CO2	3	3	3	2	2	3	3	3
CO3	2	3	2	3	2	2	3	3
CO4	3	3	2	2	1	3	3	3
CO5	3	3	2	2	1	3	3	3
Average	2.8	3.00	2.2	2.2	1.6	2.8	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	Practical issues concerning computation of Income under the heads Income from Salary, House Property, Business/Profession, and Capital Gains & Income from other sources.	12	CO1
2	Set-off, carry forward and set-off of losses – Deduction from Total Income with special reference to deductions available to Individual, HUF, Firm and Companies -Exempted incomes – Clubbing of Income.	12	CO2
3	Assessment of HUF, Firm and Companies – Special Provisions relating to Minimum Alternate Tax (MAT)	12	CO3
4	Provisions regarding Advance Tax and Tax Deducted at Source (TDS) – Advance Payment of Tax – Direct Payment, Deduction of tax at source – Certificate of deduction of tax at lower rates and no deduction at certain cases – Basics of Settlement Commission (Only Theory)	12	CO4
5	Tax planning – Tax Avoidance Vs Tax Evasion Vs Tax Planning – Tax Planning with reference to setting up of new business – Location – Nature – Business – Tax Holiday. Tax Planning with reference to management decisions such as Merger and Takeover – Employees Remuneration – Voluntary Retirement – Tax Planning with reference to Financial Decisions – Borrowing or Investment (Only Theory)	12	CO5

TEXT BOOKS:

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.
2. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.

REFERENCE BOOKS:

1. H.C. Mehrotra - Income Tax Law and Accounts. – Sahitya Bhavan Publications Agra- Latest Edition
2. Bhagavathi Prasad - Income Tax Law and Practice –Vishwa Prakashan. New Delhi - Latest Edition
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers
4. Direct Taxes – B.B. Lal & N. Vashisht



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ELECTIVE PAPER IV – MANAGERIAL ECONOMICS

Course Code :	Credits	03
L:T:P:S : 4:0:0:0	CIA Marks	: 40
Exam Hours : 03	ESE Marks	: 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Develop an understanding on the nature of Managerial economics & explain various approaches to Managerial Economics Analyse the impact of Risk and Uncertainty in Business Decision Making Prepare Advertising Budget for various organizations Analyse the Economic Objectives towards various business decisions 	K1, K2, K3 & K4
CO2	<ul style="list-style-type: none"> Categorize and explain Various Demand Forecasting techniques and apply the same on Forecasting Demand for Consumer Durables and Capital Goods 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Analyse the Relationship between Cost, Revenue and Profit by using BEP. Evaluate the relationship between Input and Output by applying Economies of Size and Capacity 	K1, K2, K3 & K4
CO4	<ul style="list-style-type: none"> Analyze the performance of firms under different market conditions like perfect competition, monopoly, monopolistic competition and oligopoly. 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Evaluate the relative merits, demerits and industry application of various pricing methods and techniques Give the importance of Policy against monopoly and Restrictive Trade Practices 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	2	3	2	3	3	3
CO2	3	3	3	2	2	3	3	3
CO3	3	3	2	2	2	2	3	3
CO4	3	3	2	2	2	3	3	3
CO5	3	3	2	2	1	3	3	3
Average	2.8	3.00	2.2	2.2	1.80	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm	12	CO1
2	Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods	12	CO2
3	Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economies of size and capacity utilization - input -output analysis	12	CO3
4	Market -structure, Pricing and output; general equilibrium - Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting	12	CO4
5	Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and Restrictive Trade Practices	12	CO5

TEXT BOOKS:

1. Sankaran.S, Managerial Economics, Margham Publications.
2. P.L. Mehta, Managerial Economics – Analysis, Problems Sultan Chand & Sons
3. H.L. Ahuja, Business Economics–Micro &Macro-Sultan Chand & Sons-New Delhi
4. Francis Cherunilam, Business Environment-Himalaya Publishing House-Mumbai

REFERENCE BOOKS:

1. Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi.
2. Spencer, M.H.: Managerial Economics, Text Problems and Short Cases.
3. Mote and Paul: Managerial Economics TMH, New Delhi.
4. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book
5. D.N. Dwivedi Managerial Economics, New Delhi Vikas



**Post Graduate & Research Department of Commerce
SEMESTER – IV**

CORE XI - ACCOUNTING FOR MANAGERS – II

Course Code :	Credits 04
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Deliberate the importance of financial statement analysis and the inherent limitations of financial statements Apply appropriate Techniques to Evaluate the financial statements based on various users Apply Ratio Analysis to evaluate the Liquidity, Solvency and Profitability of various companies Prepare Accounting Statements based on given ratios 	K1, K2, K3, K4, K5 & K6
CO2	<ul style="list-style-type: none"> Prepare Fund Flow and Cash Flow Statements as per AS3 Distinguish the relevance of Cash Flow and Fund flow Statements 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Apply Marginal Costing to take Business Decisions Relating to Identifying the BEP, fixing the Selling Price, Accepting Additional or Foreign Orders at a lesser price, Make or Buy, Deciding the Sales Mix or Production Mix, Sell or Scrap and Shut Down Analyse the Responsibility Accounting and Transfer Pricing to Measure Performance 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Discuss the difference between Forecast, budget and an Estimate & Discuss the importance of Budgeting Prepare Various Functional Budgets 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Learn the need for Variance Analysis Apply Variance analysis to Material, Labour, Overhead and Sales 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
Average	3.00	2.8	2.4	2.4	2.8	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	Ratio analysis – Interpretation, benefits and limitations – Classifications of ratios – Liquidity, Profitability, Turnover – Comparative Statement, Common Size Statement and Trend Analysis	12	CO1
2	Funds Flow Statement – The Concept of Funds – Working Capital – Importance – Uses of Fund Flow Statement – Limitations – Schedule of Changes in Working Capital – Funds from Operation – Sources of Fund – Application of Fund – Cash Flow Statement (As per AS 3) – Meaning – Objectives – Advantages – Limitations – Cash Flow from Operating, Investing and Financing Activities – Preparation of Cash Flow Statement	12	CO2
3	Marginal Cost Statement – Break Even Analysis – Profit Volume Ratio (PVR) – Margin of Safety (MOS) – Cost Volume Profit Analysis – decision making – make or buy, own or lease, repair or renovate, changes Vs. Status quo, sell or scrap, export Vs. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing – Measurement of Segment Performance	12	CO3
4	Budgets and Budgeting control – Production, Production Cost, Material Purchases, Sales, Selling Overheads, Cash, Flexible Budget, Master Budget – Zero Based Budgeting.	12	CO4
5	Standard costing – Applicability – Advantages – Limitations – Basis for Standards – Setting Standards – Revision of Standards – Standards of Material, Labour, Overheads, Sales – Variance Analysis – Computation of Variances – Direct Material Variance – Direct Labour Variance – Overhead Variances – Sales Variances	12	CO5

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency.



Post Graduate & Research Department of Commerce

CORE XII
ADVERTISING AND SALESMANSHIP

Course Code :	Credits 04
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Communicate their ideas and messages about the product or service to the potential Consumers 	K1, K2, K3, K4, K5 & K6
CO2	<ul style="list-style-type: none"> Create creative advertisements for various products and choose the correct media for advertising 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Appraise the Advertising Agencies and their services Evaluate the relative merits and limitations of In-house, centralized and Decentralized Advertising Agencies 	K1, K2, K3 & K4
CO4	<ul style="list-style-type: none"> Follow the ethics in selling their products or services Recruit the right people for Marketing and Advertising jobs Use Information technology effectively to sell their brand 	K1, K2, K3 & K4
CO5	<ul style="list-style-type: none"> Develop the qualities required for a Marketing Manager Start their own Advertising Agency with the acquired knowledge Evaluate the role of a Salesman, understand selling process and apply various selling theories Discuss the need for hiring right salesman, recruitment sources for hiring potential sales team, unique methods of fixing compensation and Incentivizing sales team and Evaluating their Performance 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	3	3	3	3	3	3
CO2	2	3	3	3	3	3	3	3
CO3	2	3	3	3	3	2	3	3
CO4	2	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3
Average	2.2	2.8	3.00	3.00	3.00	2.80	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S.No.	CONTENTS OF MODULE	Hrs	Cos
1	Communication and marketing – Communication process – Communication response hierarchy models – cognitive processing of communication – EKB Model – Marketing communication mix – Integrated Marketing Communication – An Introduction – Advertising – Its Importance and Nature – Advertising and Publicity – Advertising Management Process – Advertising Objects – DAGMAR Approach – Determination of Target Audience and Positioning – Advertising Budgets – Factors influencing Budget Decision and Methods	12	CO1
2	Creativity and Advertising – Creative Process – Creative Appeals and Execution Styles – Developing Advertising copy for print ad – Head line, Body Copy, Logo, Illustration and Layout. Media Decision – Types of Media – Advertising through internet and interactive media – Developing Media plan – Media Selection and scheduling	12	CO2
3	Centralized and Decentralized systems – In house Agency arrangements – Advertising Agencies – Selection, Compensation and Appraisal of Advertising Agency – Managing Advertising Agency relations – IMC Services – Reasons for evaluating advertising effectiveness – Advertising testing process – Before and after advertising tests and techniques – Social and regulatory aspects of Advertising in India – Recent developments and issues in Advertising.	12	CO3
4	Nature and importance of Selling – Types of Selling – Personal Selling – Salesmanship and Sales Management – Process of effective selling – Sales Management Process – Environmental process impacting selling – Managing Ethics in Selling Environment – Role of Personal Selling in Customer Relationship Management – Setting Personal Selling Objective – Market Analyses and Sales Forecasting – Sales Budget – Sales Territory – Sales Quota – Role of IT in sales planning – Sales Organisation: Organisation Structure – Relationship of sales department with other departments – Distribution Network Relationship	12	CO4
5	Recruitment and Selection – Training and Development – Objectives – Techniques and Evaluation – Sales person compensation and techniques – Straight Salary – Straight Commission – Sales contests – Rewards and Expense accounts – Motivating and Supervising Sales personnel – Evaluation and Control of the Sales Effort – Evaluation of Sales Personnel performance – Sales and Cost Analysis	12	CO5

TEXT BOOKS:

1. Sharma, Kavita, Advertising, Planning and Decision Making, Taxman
2. L. Natarajan, Advertising and Salesmanship, Margham Publications, Chennai

REFERENCE BOOKS:

1. Aaker, David A, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India
2. Still, Richard R, Sales Management; Decisions, Strategies and Cases, Pearson Education India
3. Hair, Sales Management, Cengage Learning



Post Graduate & Research Department of Commerce

**CORE XIII
ORGANISATIONAL BEHAVIOUR**

Course Code :	Credits 04
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Get a good insight into the basic concepts, conceptual foundations and importance of organizational behaviour Demonstrate a critical understanding of organizational behaviour and apply concepts, models & theories to manage real life situations 	K1, K2, K3 & K4
CO2	<ul style="list-style-type: none"> Explain the concepts of perception and attributes, attitude, personality and study the types and theories of personality shaping 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Understand the stages of group development, group cohesiveness and motivational, leadership concepts, styles and theories of leadership 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Analyse the difference between power and authority and learn the process of knowledge management of emotional intelligence in contemporary business Organisation. 	K1, K2, K3 & K4
CO5	<ul style="list-style-type: none"> Evaluate the nature of conflicts and types of functionalities and dysfunctionality in handling grievances and managing stress. 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
Average	3.00	2.8	2.6	2.8	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	Concept – Nature – characteristics – Conceptual Foundations and Importance – Models of Organizational Behaviour – Management Challenges – A Paradigm Shift – Relationship with other fields – Organisation Behaviour – Cognitive Framework – Behavioristic Framework and Social Cognitive Framework	12	CO1
2	Perception and Attribution – Concept – Nature – Process – Importance – Management and Behavioural Applications of Perception Attitude – Concept – Process and Importance – Attitude – Measurement – Attitudes and workforce Diversity Personality – Concept – Nature – Types and Theories of Personality shaping – Personality Attitude and Job Satisfaction. Learning – Concept and Theories of Learning	12	CO2
3	Motivation – Concepts and their Application – Principles – Theories – Employee Recognition – Involvement – Motivating a Diverse Workforce Leadership – Concepts – Functions – Style and Theories of Leadership – Traits – Behavioural and Situational Theories – Analysis of Inter – Personal Relationship – Group Dynamics – Definition – Stages of Group Development – Group Cohesiveness – Formal and Informal Groups – Group Processes and Decision Making – Dysfunctional Groups – Transactional Analysis.	12	CO3
4	Organizational Power and Politics – Concept – Sources of Power – Distinction between Power – Authority and Influence – Approaches to Power – Political Implication of Power – Dysfunctional uses of Power Knowledge Management of Emotional Intelligence in Contemporary Business Organisation Organizational Change – Concept – Nature – Resistance to Change – Managing Resistance to Change – Implementing Change – Kurt Lewin – Theory of Change	12	CO4
5	Conflict – Concept – Sources – Types – Functionality and Dysfunctionality of Conflict – Classification of Conflict – Intra – Individual – Interpersonal – Inter Group – Organizational – Resolution of Conflict – Meanings – Types of Grievances and Process of Grievance Handling Stress – Understanding Stress – Consequences – Causes – Managing stress Organizational Culture – Concept – Characteristics – Elements of Culture – Implications of Organizational Culture – Process of Organizational Culture	12	CO5

TEXT BOOKS:

1. Dr. J. Jayasankar , Organizational Behaviour Margham Publications
2. Stephen Robbins, Organizational Behaviour, 9th Ed, Pearson Education

REFERENCE BOOKS:

1. Fred Luthans, Organizational Behaviour, McGraw Hill
2. Wagner, Organizational Behaviour, Thomson Learning
3. Robbins, Stephen P and Timothy A Juge, Organizational Behaviour, Prentice – Hall, N.Delhi
4. Sekaran, Uma, Organizational Behaviour, Tata McGraw Hill Publishers
5. Pareek U and Khanna S, Understanding Organizational Behaviour, Oxford University Press



Post Graduate & Research Department of Commerce
CORE Paper XIV & XV
PROJECT REPORT AND VIVA VOCE

PROJECT 150	Total hours 90
VIVA – VOCE : 50	Total Credits 8
Total 200 marks jointly by Internal & External Examiner	

Areas of Research	The student can select their topics from fields like Marketing, Organizational Behaviour, Finance, Human Resource Management etc., the report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.
The contents of the Report may include the following:	
Chapter I	Introduction <ul style="list-style-type: none"> • Nature and Importance of the study • Statement of the current problem • Objectives of the study • Scope and Limitations of the study • Methodology used for the study <ol style="list-style-type: none"> i) Data collection ii) Statistical Techniques used • Chaptalization
Chapter II	Profile of the Company <ul style="list-style-type: none"> • History and Evolution, Incorporation. • Organisation Chart, Departmentation. • Office Layout and Management. • Indicators of Growth
Chapter III	Practical Exposure during the course of training <ul style="list-style-type: none"> • Learning by practice with regard to relationship between classroom learning and learning at work place. • Extent of self–development after training.
Chapter IV	Review of Literature <ul style="list-style-type: none"> • Conceptualization of the subject matter selected for study. • Conclusion derived by the previous studies related to the subject matter selected.
Chapter V	Analysis and Interpretation <ul style="list-style-type: none"> • The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied. • Interpretation of the inferences obtained.
Chapter VI	Summary and Conclusion <ul style="list-style-type: none"> • Gist of the preceding five chapters, findings and conclusions.
No. of Pages	The Report shall consist of 70 to 80 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.
Passing Minimum	A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.
Evaluation	The project report evaluation and Viva Voce examinations of M. Com should be carried out jointly by both internal and external examiners. The project report shall be retained by the Department and mark list alone be sent to the COE Office.



Post Graduate & Research Department of Commerce

**ELECTIVE PAPER V
INDIRECT TAXES**

Course Code :	Credits 03
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Compare Tax vs Duty, Direct tax vs Indirect tax, explain powers of union/states indirect taxes. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Explain first principles of valuation, procedure for assessment and payment of Customs duty, types of Customs duty and warehousing. 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Discuss an overview of Goods and Service Tax (GST). Ensures students to study the challenges in implementation of GST and ways to overcome them. 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Describe CGST Act 2017. 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Apply IGST Act. 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
Average	3.00	3.00	2.8	2.8	3.00	2.8	3.00	3.00
Correlation			3= Strong 2= Medium 1= Low					



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	INDIRECT TAXES – AN INTRODUCTION Special feature of Indirect Tax levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.	12	CO1
2	THE CUSTOMS LAWS Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of Import and Export of certain goods. Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.	12	CO2
3	An overview of Goods & Service Tax (GST) Introduction of Goods and Service tax in India – Constitutional amendment under Pre– Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not subsumed in GST – Rates of GST in India.	12	CO3
4	CGST ACT 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E – Way Bill Returns.	12	CO4
5	IGST ACT Export and Import of goods and services– Inter State vs Intra state supply– Place of supply; Role of GSTN in implementation of GST– Anti Profiteering rules– Doctrine of Unjust Enrichment– Challenges in implementation of GST.	12	CO5

REFERENCE BOOKS:

1. Customs Act, 1962
2. Goods and Services Tax (GST) by Dr. H.C.Mehrotra & Prof.V.P Agarwal, Sahitya Bhawan Publications, Agra