

Sri G.V.G Visalakshi College for Women (Autonomous)
Department of Commerce
B.Com
Syllabus with Employability

B.Com/B.Com (CA)/B.Com (e-Commerce)
Semester I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core I Financial Accounting I	Course Code: 117B01/117R01/117N01
Semester: I	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To provide knowledge of accounting concepts, principles and practices of financial statements.
- C₂: To equip the skills for recording business transactions.
- C₃: To familiarize with preparation of Bank Reconciliation statement.
- C₄: To understand the methods of preparing single entry system of book keeping
- C₅: To develop knowledge on methods of providing depreciation.
- C₆: To understand the method of preparing accounts for non- trading organisation.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Recognise the fundamentals of accounting concepts and conventions	R
CO2	Generate final accounts of a sole trader	A
CO3	Prepare accounts under incomplete system of record keeping.	A
CO4	Reconcile cash book and passbook	A
CO5	Discuss the different methods of depreciation	U
CO6	Prepare Final accounts for non-trading organisation	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to Accountancy	13 hrs
Accounting concepts and conventions –Journal – Ledger – Preparation of Trail balance.	

Unit II : Final accounts	13 hrs
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Preparation of final accounts of a sole trader-Rectification of errors.

Unit III : Single Entry System

13 hrs

Single Entry System: Meaning and Features-Statement of Affairs Method and Conversion Method.

Bank Reconciliation Statement.

Unit IV :Depreciation

13 hrs

Depreciation: Meaning- Methods: straight line method-written down value method-annuity method-depreciation fund method-insurance policy method-revaluation method-depletion method-Machine Hour Rate method-reserves and provisions.

Unit V :Accounts of Non - Trading Concerns

13 hrs

Accounts of Non - Trading Concerns: Receipts and Payments account – Income and Expenditure account- Balance Sheet.

Note: Distribution of marks for Theory and Problem shall be 20% and 80% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Advanced Accountancy	S.P.Jain and K.L.Narang	Kalyani Publishers, New Delhi, Ed. 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Financial Accounting	T.S.Reddy and A.Murthy	Margham Publishers, Chennai, Ed. 2017
2.	Advanced Accountancy	R.S.N.Pillai and Bagavathi	Konark Publishers Pvt.Ltd. Delhi.Ed. 2015
3.	Advanced Accountancy	<u>M.C. Shukla</u> , <u>T.S. Grewal</u> and <u>S.C. Gupta</u>	S. Chand Publishing, New Delhi, Ed.2016.
4.	Advanced Accountancy: Theory, Method and Application - Vol. 1	R.L.Gupta	S. Chand Publishing, New Delhi, Ed.2015

B.Com/B.Com (CA)/B.Com (e-Commerce)

Semester II

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III – Core III- Financial Accounting II	Course Code: 217B03/217R03/217N03
Semester: II	No. of Credits: 4
No. of hours : 75	C: 65 T: 10

CIA Max. Marks: 25

ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To familiarise with the process involved in hire purchase and installment system.
- C₂: To acquaint knowledge on branch and departmental accounting.
- C₃: To understand the accounting rules applicable for partnership firm.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Describe the fundamental concepts of hire purchase and installment accounting.	R
CO2	Assess the profit under branch accounts.	A
CO3	Compile accounts for departmental form of organization.	U
CO4	Discuss the fundamentals of partnership accounts.	U
CO5	Prepare the accounts on admission of partner.	A
CO6	Prepare accounts on retirement and death of partner.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Hire Purchase Accounting	13 hrs
Hire Purchase and Installment Purchase System – Hire Purchase Trading account.	

Unit II :Branch Accounting	13 hrs
Branch Accounting (excluding foreign branches) – Departmental Accounts.	

Unit III :Partnership Accounts	13 hrs
Partnership Accounts-Division of profits-Fixed and Fluctuating capital-Past adjustments and guarantee of profits.	

Unit IV : Partnership Accounts	13 hrs
Admission of a partner – Calculation of new profit sharing ratio –Revaluation of assets and liabilities – Valuation of goodwill – Treatment of Goodwill – Distribution of undistributed profits and losses – Proportionate capital adjustments.	

Unit V: Partnership Accounts	13 hrs
Retirement of partner – Revaluation of assets and liabilities – Death of a partner.	

Note: Distribution of marks for Theory and Problem shall be 20% and 80% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Advanced Accountancy	S.P.Jain and K.L.Narang	Kalyani Publishers, New Delhi, Ed. 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Financial Accounting	T.S.Reddy and A.Murthy	Margham Publishers, Chennai, Ed. 2017
2.	Advanced Accountancy	R.S.N.Pillai and Bagavathi	Konark Publishers Pvt.Ltd. Delhi.Ed. 2015

B.Com/B.Com (CA)/BBA(CA)**Semester II****(For the students admitted during the academic year 2017 – 2018 and onwards)**

Course: Part III - Core IV- Principles of Marketing	Course Code: 217B04/217R04/217V04
Semester: II	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)**Course Objectives:**

- C₁: To provide a comprehensive understanding of the marketing concepts.
- C₂: To impart knowledge on marketing functions.
- C₃: To identify the marketing mix components.
- C₄: To provide knowledge on promotion mix.
- C₅: To understand the exchange process in the market.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend core concepts of marketing.	R
CO2	Discuss the various functions of marketing	U
CO3	Evaluate the different stages of product life-cycle	A
CO4	Explain the kinds of pricing	U
CO5	Examine the promotional techniques used in marketing.	U

CO6	Analyse the various methods of channels of distribution.	A
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R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Marketing	13 hrs
Marketing- Objectives – importance of modern marketing concept – Marketing mix. Marketing functions: Functions of exchange. Buying – elements of buying – purchasing methods - Assembling – Selling- elements of selling – kinds of sales.	

Unit II : Functions of Physical Supply	13 hrs
Functions of Physical Supply: Transportation: functions – classification of transport – merits – choice of mode of transportation. Storage – advantages. Warehousing: functions – kinds. Standardization and Grading: types. Marketing finance: kinds of finance. Marketing risk: causes – methods of handling risk.	

Unit III : Product & Pricing	13 hrs
Product– Product Life Cycle — New product planning – steps in new product planning. Pricing: Objectives – factors affecting pricing decision – procedure for price determination-kinds of pricing.	

Unit IV :Promotion	13 hrs
Promotion: Importance – objectives – forms of promotion. Sales promotion: objectives – advantages – kinds of sales promotion. Advertising: objectives – functions – objections.	

Unit V : Channels of Distribution	13 hrs
Channels of Distribution: importance – types – classification of middlemen – Agent middlemen-Wholesaler, Retailer: Kinds - services rendered – elimination of middlemen.	

Book for study:

Unit	Author	Title	Publisher, Place of Publication, Edition, Year of Publication
I – V	R.S.N. Pillai and Bagavathi	Modern Marketing Principles and Practice	S. Chand and Company, New Delhi. Ed. 2015.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Marketing	Dr. N. Rajan Nair and Sanjith R. Nair	Sultan Chand and sons, New Delhi, Ed. 2016

B.Com/B.Com (CA)/B.Com (e-Commerce)**Semester III****(For the students admitted during the academic year 2017 – 2018 and onwards)**

Course Part III - Core V - Corporate Accounting	Course Code: 317B05/317R05/317N05
Semester: III	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)**Course Objectives:**

- C1: To introduce to basic concepts in corporate accounting.
- C2: To understand the methods of valuing shares and Goodwill.
- C3: To provide knowledge on the construction of final accounts of companies.
- C4: To impart basic knowledge on reconstruction of companies.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamentals of Corporate Accounting.	R
CO2	Explain the various methods of issue of shares and debentures	U
CO3	Evaluate the methods of valuation of shares and goodwill.	A
CO4	Apply the concepts for the preparation of final accounts.	A
CO5	Compute the managerial remuneration as per Companies Act.	U
CO6	Analyse the accounting procedures for amalgamation and merger.	A
CO7	Design the reconstructed balance sheet of companies after reduction of share capital.	A

R-Remembrance U –Understanding A-Apply**Syllabus:**

Unit I : Issue of Shares and Debentures	13 hrs
Issue of Shares and Debentures – Forfeiture and Re - issue of shares	
Unit II : Underwriting of shares and debentures	13 hrs
Underwriting of shares and debentures. Valuation of Goodwill and Shares.	
Unit III : Preparation and Presentation of Final Accounts	13 hrs
Preparation and Presentation of Final Accounts – Legal requirements. Calculation of Managerial Remuneration.	

Unit IV : Accounting for Amalgamation	13 hrs
Accounting for Amalgamation: merger - purchase (excluding inter- company holdings).	

Unit V : Reconstruction	13 hrs
Reconstruction - Reduction and re-organization of share capital.	

Note: Distribution of marks for theory and problem shall be 20% and 80% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Advanced Accountancy	S.P.Jain and K.L.Narang	Kalyani Publishers, New Delhi, Ed. 2014.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Corporate Accounting	T.S. Reddy and A. Murthy	Margham Publishers, Chennai. 6 th Ed. 2016.

**B.Com/B.Com(e-Commerce)
Semester IV**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core IX – Company Law	Course Code: 417B09/417N09
Semester: IV	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To acquaint with the basic knowledge on company law.
- C₂: To provide knowledge on promotion of a company.
- C₃: To impart knowledge on formation of a company.
- C₄: To understand concepts relating to company meetings.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the knowledge on promotion and formation of the company.	R
CO2	Summarise the various clauses of Memorandum of Association and alteration.	U
CO3	Explain the contents of Articles of Association.	U
CO4	Characterise the prospectus of the company.	A

CO5	Generate knowledge on company management and administration.	A
CO6	Discuss the duties and liabilities of directors under Indian Companies Act.	U

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to Company	13 hrs
Company: Definition – Characteristics -Kinds of Companies - Formation of company - Incorporation of company - Certificate of Incorporation – Promoter– Functions – Status.	

Unit II : Memorandum and Articles of Association	13 hrs
Memorandum of Association: Contents, Alteration - Doctrine of Ultra Vires. Articles of Association: Contents - alteration - Constructive notice of Memorandum and Articles - Doctrine of Indoor Management.	

Unit III: Prospectus	13 hrs
Prospectus: Definition –Matters to be stated in prospectus –Public offer and Private placement - liability for Misstatement in prospectus.	

Unit IV : Company Management	13 hrs
Company Management and Administration: Register of Members- Annual Return - Annual General Meeting –Extraordinary General Meeting – Notice of Meeting – Quorum –Proxy – Resolutions – Minutes.	

Unit V : Directors	13 hrs
Appointment of Directors – Director Identification Number – Duties – Resignation and Removal – Disqualifications – Independent directors.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Elements of Company Law	N.D. Kapoor	Sultan Chand and Sons, New Delhi, 30th Ed,2016

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Company Law	Dr.M.R.Srinivasan	Margham Publication., Chennai., Ed2013
Companies Amendment Bill 2016.			

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Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III – Core X – Cost Accounting	Course Code:417B10/417R10/417N10
Semester: IV	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To understand the concepts of cost accounting.
- C₂: To impart knowledge on methods of costing.
- C₃: To familiarize with the techniques of material control.
- C₄: To understand the basics of process and service costing.
- C₅: To be conversant with the frontiers of cost accounting.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the basic concepts and various tools used in Cost Accounting.	R
CO2	Apply the methods of Cost Accounting in ascertaining cost.	A
CO3	Discuss the various techniques of material control.	U
CO4	Implement the methods of valuing material issue.	A
CO5	Assess the Labour cost and overhead cost.	A
CO6	Apply the steps involved in process costing.	A
CO7	Analyse cost and profit under operating and contract costing.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to Cost Accounting(Problem and Theory) 13 hrs
Cost Accounting: Scope – Concept and classification – Costing an aid to Management – Elements of cost – Types and methods of cost – Preparation of cost sheet-Tender and Quotations.
Unit II: Materials (Problem and Theory) 13 hrs
Material Control- Levels of material Control – Purchases and Stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing - Stores Control – Perpetual inventory - Economic Order Quantity – ABC analysis. Methods of valuing material issue: FIFO, LIFO, Simple Average and Weighted Average.
Unit III: Labour and overhead(Problem and Theory) 13 hrs
System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead: Classification of overhead – Allocation and Absorption of overhead-Calculation of Machine Hour Rate.
Unit IV: Process costing (Problem Only)13 hrs
Features of process costing – Process loss- normal loss – abnormal loss- abnormal gain. (Excluding inter process profits and equivalent production) - Operating Costing

Unit V: Contract costing (Problem Only)	13 hrs
Contract costing – Reconciliation of Cost and Financial accounts.	

Note: Distribution of marks between theory and problem shall be 40% and 60% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Cost Accounting	S.P. Jain and K.L. Narang	Kalyani Publishers, New Delhi.Ed. 2015

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Cost Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham Publications, Chennai, Reprint 2016

B.Com/B.Com (CA)

Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course:Part III - Core XI – Banking Law and Practice	Course Code:417B11/417R11
Semester: IV	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To provide specialised knowledge on banking system in India.
- C₂: To impart knowledge on negotiable instruments.
- C₃: To provide knowledge on the statutory protections available to banker.
- C₄: To acquaint with the modern banking operations.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Describe the basics of banking.	R
CO2	Comprehend knowledge on the financial instruments of banking sector.	R
CO3	Explain the usage of core banking operations.	U
CO4	Discuss the banker's duties and responsibility	U
CO5	Apply knowledge on usage of modern banking products and services in India.	A
CO6	Develop the ways and means of ensuring safety and security of banking operation.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I: Banker and Customer	13 hrs
Banker and Customer: Relationship between Banker and Customer – Types of Deposits. Classification of Banks – Banking System. Commercial Banks: Functions and Credit Creation. Reserve Bank of India: Functions and Credit Control	

Unit II: Negotiable Instruments	13 hrs
Definition – Characteristics of Negotiable Instruments – Types – Classification- Special Parties to Negotiable Instrument. Cheques: Definition- Distinction between Cheque and Bill of Exchange – Salient features of a Cheque– Cheque vs. Draft – Drawing up of a Cheque.	

Unit III : Material Alteration	13 hrs
Effect of Material Alteration – Statutory Protection in the case of materially altered cheque. Crossing: Kinds of Crossing.	

Unit IV: Endorsement	13 hrs
Definition – Significance of Endorsement – Kinds of Endorsement – Regularity of Endorsement – Liability of Endorser. Paying Banker: Precautions before honouring a cheque – Circumstances for dishonour of cheques– Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course.	

Unit V : Collecting Banker	13 hrs
Banker as a Holder for Value – Banker as an Agent –Statutory Protection – Basis of Negligence – Duties of a Collecting Banker. Electronic Banking: Traditional Banking vs. E-Banking – Electronic Delivery Channels – Facets of E-Banking – Electronic Cheque – Mobile Banking – Inter-Bank Mobile Payment Service – Virtual Currency – Advantages of E-Banking – Constraints in E-Banking–Real Time Gross Settlement.	

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I	Indian Banking	S.Natarajan and Dr.R.Parameswaran	S.Chand& Co Ltd., New Delhi. Ed. 2015.
I – V	Banking Theory, Law and Practice	E.Gordon and K.Natarajan	Himalaya Publishing House, Mumbai. Ed. 2016

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Banking Theory, Law and Practice	Dr. S Gurusamy	Tata McGraw-Hill Education PvtLtd.Ed. 2014
2.	Banking Theory, Law and Practice	K.P.KandasamiS.Natarajan and R.Parameswaran	S.Chand& Co Ltd., New Delhi. Ed. 2013

**B.Com
Semester IV**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course Part III - Core XII – Auditing	Course Code:417B12
Semester: IV	No. of Credits: 4
No. of hours : 60	C:52 T:08
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To provide knowledge on the basic concepts of auditing.
- C₂: To understand vouchers, vouching and verification of accounts.
- C₃: To acquaint knowledge on procedure of auditing for a business.
- C₄: To familiarise with the powers, duties and liabilities of an auditor.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Describe the fundamental concepts of auditing.	R
CO2	Summarize the audit procedure.	U
CO3	Analyse audit evidence	A
CO4	Explain verification and valuation of assets and liabilities.	U
CO5	Recognize the powers, duties and liabilities of an auditor.	U
CO6	Apply the knowledge of auditing in business.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Auditing	10 hrs
Definition – Objectives - types - advantages and limitations–Auditing and investigation – Qualities of an Auditor.	
Unit II : Audit procedure	11 hrs
Planning of audit – Audit programme – Audit note book – Audit working papers – Internal control and internal check – Internal check as regards cash, wages and sales.	

Unit III : Vouching	11 hrs
Vouchers – Vouching of cash transactions – Trading transactions – Impersonal Ledger.	

Unit IV : Verification and valuation of assets and liabilities	10 hrs
Verification and valuation of assets and liabilities – Auditor’s position - Auditor’s duty regarding depreciation – Reserves and provisions.	

Unit V Company Audit	10 hrs
Audit of limited companies – Company Auditor: qualifications – disqualifications - appointment, removal, powers and duties– audit report – liabilities of an auditor.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	A Hand book of Practical Auditing	B.N. Tandon, S.Sudharsanam&S.Sundharabahu	S.Chand& Co Ltd, New Delhi Ed 2015

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Practical Auditing	Dr. L Natrajan	Margham Publications, Chennai, Edition 2016

**B.Com
Semester IV**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part IV-Advanced Learners Course I –Principles of Insurance	Course Code: 417ALB
Semester: IV	No. of Credits: 4
No. of hours : 75	SL: 75 hours
CIA Max. Marks: NA	ESE Max. Marks: 100

(SL: Self Learning)

Course Objectives:

- CL₁: To provide basic knowledge of insurance business.
- CL₂: To impart the knowledge on concept of risk.
- CL₃: To acquaint with the knowledge on life insurance.
- CL₄: To equip with the basic knowledge on Marine insurance.
- CL₅: To enhance scope for employability in insurance sector.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom’s Taxonomy level
COL1	Recognize the personal and risk due to marine, fire and miscellaneous insurance.	R

COL2	Explain the elements of contracts of insurance.	U
COL3	Characterize the concept of life insurance.	A
COL4	Comprehend the concept of marine insurance.	R
COL5	Discuss the basics of fire and miscellaneous insurance	U
COL6	Apply the knowledge of insurance in risk mitigation.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I:Risk
Risk- Classification – Methods of handling risk- importance – Risk management objectives- Risk insurance management– scope– principles.

Unit II:Insurance
Insurance –characteristics of insurance contract- functions – importance-benefits of insurance – essential elements of insurance – insurance documents.

Unit III:Life Insurance
Life Insurance - essential elements of life assurance – classification of policies – assignment of life policy-nomination-surrender value- payment of claims-advantages.

Unit IV :Marine Insurance
Marine Insurance – characteristics – essential elements – double insurance- kinds of marine policies – important clauses in marine policy –marine losses and abandonment.

Unit V:Fire Insurance
Fire Insurance – principles – fire policy-types of fire policies –fire insurance claims. Miscellaneous Insurance: Fidelity guarantee insurance- Property insurance-Motor vehicle Insurance – Health Insurance.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Principles and Practice of Insurance	Dr. P. Periasamy	Himalaya Publishing House, New Delhi, Ed. 2015

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Insurance Principles and Practice	M.N. Mishra and Dr. S.B. Mishra	S.Chand and Company Ltd, New Delhi. 10th Ed. 2014

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Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III – Core XIII E- Accounting - Practicals	Course Code: 517B13/517R13/517N13/517V13
Semester: V	No. of Credits:3
No. of hours : 75	T:10 P:65
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial, P: Practical)

Course Objectives:

- CO₁: To expose the students on the practical applications of knowledge in accounting packages.
- CO₂: To train the students on creation of company, group, account head and voucher alteration.
- CO₃: To enlighten the students on entering accounting transaction and displaying final accounts.
- CO₄: To enable the students to create and display inventory masters, tax masters and display stock summary.
- CO₅: To enable the students to create cost masters.
- CO₆: To train students to prepare payroll.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Apply knowledge on basics and importance of e-accounting in computerized environment.	A
CO2	Apply knowledge of computerized accounting in creating account heads.	A
CO3	Application of knowledge in preparing stock summary.	A
CO4	Create cost centres and tax masters.	A
CO5	Prepare payroll of a company.	A
CO6	Prepare final accounts in computerized accounting along with statements and statutory reports.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

List of Practicals 65 hrs
Company Information <ul style="list-style-type: none">• Company creation• Altering company information Accounting information

- Creating new group heads
 - Creating Sub – Group head
 - Altering and Displaying head
- Account head creation
 - Creating Account head
 - Altering and deleting
 - Displaying list of Account head
- Vouchers
 - Entering
 - Altering, Displaying vouchers
- Display
 - Trial Balance
 - Day book
 - Final Accounts
 - Ratios

Inventory information

- Stock Category
 - Creating Stock Category
 - Altering Stock Category
 - Display Stock Category
- Godowns
 - Creating Godowns
 - Altering Godowns
 - Display Godowns
- Stock Group
 - Creation of stock group
 - Altering of Stock Group
 - Display Stock Group
- Units of Measure
 - Creation of unit of measure
 - Alteration of unit of measure
 - Display unit of measure
- Stock Item
 - Creating Stock item
 - Altering Stock item
 - Display Stock item
 - Display Stock Summary

Configuring Cost Centres and Cost categories

- Cost Centre creation
 - Altering Cost Centre
 - Display Cost Centre
- Cost Categories Creation
 - Altering Cost Categories
 - Display Cost Categories
 - Deleting Cost Categories

Configuring Payroll

<ul style="list-style-type: none"> • Creation of payroll masters <ul style="list-style-type: none"> - Payroll Head Creation - Employee master creation • Display Payroll reports
Statutory and Taxation Information
<ul style="list-style-type: none"> • Tax head <ul style="list-style-type: none"> - Creation - Alteration - Display

B.Com/B.Com(CA)/B.Com(e-Commerce)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core XIV Income Tax	Course Code: 517B14/517R14/517N14
Semester: IV	No. of Credits: 5
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To gain conceptual understanding of Income Tax provisions.
- C₂: To apply knowledge of tax provisions on calculation of salary income.
- C₃: To understand tax provisions relating to income from house property.
- C₄: To familiarise the students on the provisions of tax relating to computation of business and professional income.
- C₅: To understand the application of the provisions relating to capital gains.
- C₆: To gain understanding of provisions relating to deductions from GTI.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamental concept of income tax.	R
CO2	Calculate the Salary income.	A
CO3	Implement the provisions relating to house property.	A
CO4	Calculate the income from other sources.	A
CO5	Compute business or professional income.	U
CO6	Assess capital gain and identify ways of saving Capital Gains Tax.	A

CO7	Discuss and apply provisions regarding deduction from GTI.	U
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R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Income Tax Act (Theory Only)15 hrs
Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Residential Status – Exempted Income.

Unit II : Income from Salaries (Problem Only)16 hrs
Computation of salary income: Allowances-Perquisites-Profit in lieu of salary-Deductions out of gross salary

Unit III: Income from House Property and other sources (Problem only) 15 hrs
House Property:Annual value –Determination-Deduction from net annual value. Other sources:General income-Specified income-Deductions.

Unit IV: Profit and Gains of Business or Profession (Problem only)16 hrs
Computation of business profits –Computation of Professional income

Unit V:Capital Gains and Deductions from Gross Total Income (Theory & Problem)16 hrs
Types of capital gains-Methods of computing capital gain-Determination of cost of acquisition-Exemptions. Deductions in respect of certain payments.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Income Tax Law and Practice	V.P. Gaur and D.B. Narang	Kalyani Publishers, Ludhiana.(Editions applicable for the respective previous year)

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Income Tax Theory, Law and Practice	T.S.Reddy and Y.Hari Prasad Reddy	MarghamPublicatio, Chennai.(Editions applicable for the respective previous year)
2.	Income Tax Law and Practice	Dr. H.C. Mehrotra and Dr. S.P. Goyal	Income Tax Law &Practice,SahityaBhawanPublications,Delhi. (Editions applicable for the respective previous year)

**B.Com
Semester VI**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III - Core XVIII Export Management	Course Code: 617B18
Semester: VI	No. of Credits: 4
No. of hours : 90	C:78 P:12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, P: Practical – Forms Filling)

Course Objectives:

- CO₁: To understand the conceptual framework of export trade.
- CO₂: To gain the knowledge on foreign trade policy in India.
- CO₃: To identify the various export promotion measures in India.
- CO₄: To train the students with practical exposure on export procedures and documentation.
- CO₅: To familiarize the students with various methods of export pricing.
- CO₆: To impart knowledge on methods of payments used in export trade.
- CO₇: To inculcate knowledge on export finance.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the framework of export trade.	R
CO2	Recognize the foreign trade policy of India.	U
CO3	Analyse the export promotion measures available for Indian Exporters.	A
CO4	Discuss export procedures and formalities.	U
CO5	Explain the various methods of export pricing	U
CO6	Assess the financial support available for the exporters.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I: Methods of exporting	15 hrs
Exports-Methods of exporting: direct exporting and indirect exporting-Registration formalities-obtaining IEC Number- RCMC and Export license - Selection of export products- Selection of markets for exports - Selection of overseas buyers.	
Unit II :Foreign Trade Policy	16 hrs

Features of Foreign Trade Policy -General objectives-Highlights of Foreign Trade Policy - Export promotion measures in India. Institutional framework of foreign Trade.

Unit III:Export Procedure and Documentation16 hrs

Export procedure-steps in export procedure-Pre-shipment procedure-Shipment procedure-Post-shipment procedure-export contract-elements of export contract- Aligned Documentation System (ADS)-Commercial Documents-Principal commercial documents and Auxiliary commercial documents-Regulatory Documents.

Unit IV : Export pricing and methods of payment

16 hrs

Factors affecting determination of export price-importance of export pricing-export pricing strategies-components of export pricing-INCOTERMS-methods of payments-Letter of credit-Procedure for opening letter of credit-types of letter of credit-advantages of letter of credit.

Unit V : Export finance

15 hrs

Export finance-need-terms of payment-Pre-shipment finance-features-types-Post-shipment finance-features –types-comparison of pre-shipment finance and post-shipment finance-Role of RBI and Commercial banks in export finance-Export and Import Bank of India (EXIM)-Export Credit Guarantee Corporation of India.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Export Import Procedures and Documentation	Khushpat .S.Jain	Himalaya Publishing House, Mumbai 6th Ed.2015 (Updated Provisions)

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	International Trade and Export Management	Francis Cherunilam	Himalaya Publishing House, Mumbai 19 th Ed 2016.
2.	Export Import Procedures, Documentation and Logistics.	C.RamaGopal	New Age International Publishers, New Delhi, 2016

B.Com

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part – III Core Course XIX Goods and Services Tax	Course Code: 617B19
Semester: VI	No. of Credits:3
No. of hours : 45	C:39 T: 6
CIA Max. Marks: -25	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- CL₁: To understand the concept of GST
- CL₂: To familiarize on key elements of GST
- CL₃: To develop knowledge on GST mechanism
- CL₄: To create an insight into practical aspects of GST.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend basics of GST	R
CO2	Define the key elements of GST	R
CO3	Explain knowledge on GST mechanism	U
CO4	Discuss registration procedure.	U
CO5	Recognise Returns under GST law	R
CO6	Describe the practical aspects of GST.	R

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to GST and Supply	7
hrs	
Concept of GST – advent of GST in India-key features- benefits- constitutional provisions. Concept of supply- composite and mixed supply.	
Unit II : Levy of Collection, Place of Supply and Time and Value of Supply	8
hrs	
Territorial applicability of GST – reverse charge- taxable event-nature of supply- place of supply- time of supply-value of supply-valuation rules.	
Unit III : Input tax credit, Registration	8
hrs	
Conditions for availing input tax credit – apportionment and blocked credits-special circumstances- availment and utilization. Nature of registration- liability to register – persons liable and not liable - compulsory registration- procedure for registration- certificate of registration- amendment – cancellation.	
Unit IV : Tax invoice	8
hrs	
Tax invoice provisions – credit and debit notes. Accounts and records – payment of tax – interest on delayed payments- tax deduction at source - tax collection at source.	
Unit V : Returns and offences and Penalties	8 hrs

Returns under GST law- returns in case unique identity number holders – revision of returns – late fee provisions.
 General penalty – detention, seizure and release of goods – confiscation of goods and levy of penalty.
 Logistics- national E-way system: Salient features.
 Transitional provisions.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I - V	Good and Services Tax	CA Harshita Rai Chandani CA Dhananjay Ojha	Commerce Gurukul Publications, New Ashok Nagar, New Delhi. Reprint 2019.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Bharat's GST	CA.Kashish Gupta	S.Chand& CO, New Delhi. Ed 2018.

Syllabus with Entrepreneurship

B.Com/B.Com (CA)

Semester I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core II Business Organisation	Course Code: 117B02/117R02
Semester: I	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁:To understand the basic concepts in business organisation.
- C₂:To impart knowledge on forms of organisation.
- C₃:To provide knowledge on privatisation.
- C₄:To understand optimum size and location of a business.
- C₅:To understand the features of modern business combination.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamentals of business.	R

CO2	Discuss the different forms of business organisation.	U
CO3	Discuss rationale behind privatisation.	U
CO4	Assess optimum size and suitable location for the business.	A
CO5	Explain business combinations and concentration of economic power.	U
CO6	Implement the ethical and social issues in business.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Nature and scope of business	13 hrs
Nature and scope of business - characteristics of business - objectives of business – role of profit in business - business risk – business ethics.	

Unit II : Sole Proprietorship & Partnership	13 hrs
Forms of organisation: Sole Proprietorship: Characteristics – Advantages – Disadvantages. Partnership: Characteristics – Kinds – Registration of Partnership – Partnership Deed – Advantages – Disadvantages – Rights and Obligations of Partners – Dissolution of a partnership firm.	

Unit III : Joint Stock Company, Co-operatives & Private and Public Enterprises	13 hrs
Joint Stock Company: Characteristics – Kinds – shares-debentures.s. Co-operatives: Characteristics – Types. Public Enterprises: Characteristics – Objectives – Forms — Problems of Public Enterprises. Privatisation: Rationale. Public Utilities: Characteristics and Forms of public utilities.	

Unit IV: Location of a business unit	13 hrs
Location of a business unit - Theories of location –factors influencing location – Localisation Vs Delocalisation. Size of a unit and scale of operations- measuring size of a unit – Factors determining size – Optimum Firm-factors determining optimum size.	

Unit V : Business Combinations	13 hrs
Business Combinations: Causes-Types-Forms-Advantages-Disadvantages. Concentration of economic power: Causes-Consequences-Measures-Combination movement in India.	

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
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I – V	Business Organisation and Office Management	R.K.Sharma and Shashi, K.Gupta	Kalyani Publishers, NewDelhi, 3 rd Edition, Re-Print 2015.
I	Business Organisation	Kathiresan DrRadha	Prasanna Publishers and Distributors, Chennai. Re-Print 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Fundamentals of Business Organisation and Management	Y.K .Bhusan	Sultan Chand and Sons, New Delhi, Edition –X,2013
2.	Modern Business Organisation and Management	S.A Sherlekar	Himalaya Publishing House, New Delhi, 2017

B.Com/ BBA(CA)

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core VI – Commercial Law	Course Code: 317B06/317V06
Semester: III	No. of Credits: 4
No. of hours : 75	C:65 T:10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial,)

Course Objectives:

- C₁: To impart basic knowledge of general law of contract.
- C₂: To ensure knowledge on elements of a valid contract.
- C₃:To gain knowledge on Sale of Goods Act.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	State the elements of valid contract	R
CO2	Discuss the fundamentals of general contract	U

CO3	Discuss the knowledge on capacity of parties entering into contract.	U
CO4	Summarise the legality of objects involved in contract.	U
CO5	Identify the various modes of discharge of contract.	R
CO6	Use different remedies for breach of contract.	A
CO7	Demonstrate knowledge relating to Sale of Goods Act.	U

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Law of Contract	13 hrs
Definition – Nature of Contract and Classification – Essentials of Valid Contract – Offer and Acceptance.	

Unit II : General Contract	13 hrs
Consideration – Capacity to Contract – Free consent.	

Unit III : General Contract	13 hrs
Legality of Object - Performance of Contract – Quasi Contracts – Contingent Contracts.	

Unit IV : General Contract	13 hrs
Modes of Discharge of Contract – Remedies for Breach of Contract.	

Unit V : Special Contract	13 hrs
Sale of Goods Act: Sale and agreement to sell – Rules regarding passing of property – Conditions and warranties – Rights of an unpaid vendor.	

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Elements of Mercantile Law	N.D. Kapoor	Sultan Chand and Sons, New Delhi. 36 th Ed. 2014

Books for Reference:

Unit	Name of the Book	Authors	Publishers with Edition
Unit I – V	Business Law	R.S.N. Pillai and Bagavathi	S.Chand and Company Ltd., New Delhi, Edition 2017

B.Com/B.Com(e-Commerce)

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core VII–Principles of Management	Course Code: 317B07/317N07
Semester: III	No. of Credits: 4

No. of hours : 75	C:65 T:10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁:To understand the basic concepts of management.
- C₂:To understand the concepts, principles and techniques of management.
- C₃:To understand the various functions of management.
- C₄:To obtain the knowledge on leadership styles.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the conceptual knowledge of management.	R
CO2	Recognise the principles of management practices.	R
CO3	Describe the process of planning and decision making.	U
CO4	Discuss the functions of staffing.	U
CO5	Explain the different types of leadership style.	U
CO6	Discuss motivational techniques in business.	U
CO7	Assess the various methods of coordination and techniques of control.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Management	13 hrs
Definition –Characteristics- Functions - Importance–Difference between Management and Administration-Functions of a Manager- Role of a Manager-Principles of Management – Scientific Management- Span of Management.	

Unit II : Planning	13 hrs
Definition-Characteristics- Objectives-Importance – Steps in Planning-Methods of Planning- Advantages and Limitations –Management by Objectives. Decision making: Characteristics-Decision making process-Principles of Decision making – Types of Decision.	

Unit III :Organisation	13 hrs
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Nature and importance –Functions - Principles of Organisation– Classification of Organisation - Types of Organisation.

Unit IV :Staffing

13 hrs

Functions of Staffing -Recruitment – Selection –Promotion.

Leadership: Need and Importance-Functions of a Leader- Qualities of Leadership-Types of Leadership-Leadership Styles.

Unit V :Motivation

13 hrs

Nature-Importance-Types-Maslow’s Hierarchy of Needs – Motivational Techniques.

Co-ordination: Need and Importance- Principles-Techniques-Types-Problems.

Controlling: Steps in Control Process – Requirements of effective control system -Techniques of Control.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Principles of Management	T.Ramasamy	Himalaya Publishing House, New Delhi. 6th Ed 2014

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Principles of Management	DinkarPagare	Sultan Chand and Sons,New Delhi. 5thEd 2013.

**B.Com
Semester III**

(For the students admitted from the academic year 2017-2018 and onwards)

Course: Part III - Core VIII – Entrepreneurial Development	Course Code: 317B08
Semester: III	No. of Credits: 3
No. of hours : 60	C:52 T: 8
CIA Max. Marks: 25	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- C₁: To expose the students to entrepreneurial culture.
- C₂: To motivate the students to setup and manage Micro, Small and Medium Enterprise.
- C₃: To provide orientation towards entrepreneurship.
- C₄: To encourage creative thinking among the students for new start-ups.
- C₅: To impart knowledge on institutions supporting financial assistance.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom’s Taxonomy level
CO1	Identify the concepts of entrepreneurship and skills expected from an entrepreneur.	R

CO2	Examine the various business opportunities.	U
CO3	Analyze the uses of the Entrepreneurial Development Programmes.	A
CO4	Identify the opportunities available for women entrepreneurs.	R
CO5	Examine the complete framework of project identification and project preparation	U
CO6	Apply the knowledge on starting MSMEs	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Entrepreneur	10 hrs
Entrepreneur: Characteristics – Functions – Intrapreneur and its characteristics - Types – Entrepreneurs and Managers – Motivation factor to become entrepreneur- entrepreneurial competencies-Entrepreneur and Economic Development.	

Unit II : Entrepreneurship	11 hrs
Entrepreneurship: Entrepreneur vs Entrepreneurship–Factors stimulating Entrepreneurship – Environment for Entrepreneurship-Factors affecting Entrepreneurship growth- Theories of Entrepreneurship.	

Unit III : Entrepreneurial Development Programmes	10 hrs
Entrepreneurial Development Programmes: Need – objectives –phases of EDP – Institutions for Entrepreneurship Development. Women Entrepreneurs: Types-Problems-Remedial measures.	

Unit IV : Project Identification	10 hrs
Project Identification and Project Report Preparation.	

Unit V : Micro, Small and Medium Enterprises (MSME)	11 hrs
Micro, Small and Medium Enterprises (MSME) - Steps for starting MSME. Institutional support to Entrepreneurs –Small Scale Industries Board-Small Industries Development Organisation-Small Industries Service Institute-National Small Industries Corporation-Khadi and Village Industries Commission.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Entrepreneurship Development	E. Gordon and K. Natarajan	Himalayan Publishing House, New Delhi, Ed., 2015

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1.	Entrepreneurial Development	C.B. Gupta and N.P.Srinivasan	Sultan Chand and Sons, New Delhi, Ed., 2015
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B.Com

Semester III

(For the students admitted from the academic year 2017-2018 and onwards)

Course: Part IV - Non Major Elective - Entrepreneurial Development	Course Code: 317NED
Semester: III	No. of Credits: 2
No. of hours : 30	C: 26 T: 4
CIA Max. Marks: 50	ESE Max. Marks: -

(C: Contact hours, T: Tutorial)

Course Objectives:

- CN₁: To enlighten the students with the entrepreneurial culture.
- CN₂: To provide comprehensive knowledge on entrepreneurship development.
- CN₃: To understand problems and prospects of women entrepreneurs.
- CN₄: To stimulate the students to take up self-employment ventures.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CON1	Comprehend the concepts of entrepreneurship and skills expected from an entrepreneur.	R
CON2	Examine the various opportunities and challenges of entrepreneurs.	U
CON3	Assess the various phases of EDP.	A
CON4	Identify the scope and opportunities for women entrepreneurs.	R
CON5	Apply knowledge on starting MSMEs.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I :Entrepreneur hrs	5
Characteristics – Functions – Types – Entrepreneurs and Managers – Entrepreneur and Economic Development.	

Unit II :Entrepreneurship hrs	5
Characteristics – Factors stimulating Entrepreneurship–Environment for Entrepreneurship-Factors affecting Entrepreneurship growth.	

Unit III :Entrepreneurial Development Programmes hrs	5
Need – objectives – phases of EDP.	

Unit IV : Women Entrepreneurs hrs	5
Types-Problems-Remedial measures.	

Unit V : Micro, Small and Medium Enterprises (MSME) hrs	6 hrs
Steps for starting Micro, Small and Medium Enterprises.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Entrepreneurship development	E. Gordon and K. Natarajan	Himalayan Publishing House, New Delhi, Ed., 2015

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Entrepreneurial development	C.B. Gupta and N.P. Srinivasan	Sultan Chand and Sons, New Delhi. Ed., 2015

**B.Com/B.Com(CA)
Semester V**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Core XV Business Finance	Course Code: 517B15/517R15
Semester: V	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C1: To familiarise with the basics of corporate finance.
- C2: To provide knowledge on the sources of business finance.
- C3: To develop an understanding on financial planning.
- C4: To impart knowledge on the concepts of capital structure.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Define and identify the concepts of Business Finance.	R
CO2	Explain the role of finance in an organisation.	U

CO3	Interpret the functions of business finance.	U
CO4	Discuss the significance of financial planning.	U
CO5	Summarise the sources of business finance.	U
CO6	Account the components of the basic concepts of business finance.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Business Finance	13 hrs
Definition – Importance of corporation finance - Finance function: Approaches to finance function-Aim of finance function – Scope of finance function - relationship of finance with other business functions – goals of business finance - measuring shareholders value creation – financial decisions - functional areas of financial management – functions of a finance manager.	

Unit II : Financial Planning	13 hrs
Objectives of financial plan – principles of a sound financial plan – considerations in formulating financial plan – steps in financial planning – estimating long-term and short-term financial needs – assessment of fixed capital requirements – working capital-limitations of financial planning. Capitalisation: Basis of capitalisation – over capitalisation – under capitalisation.	

Unit III : Sources of Finance	13 hrs
Security Financing - Ownership securities: Equity shares- Preference shares- Deferred shares- No par shares- Shares with differential rights-Sweat equity - Creditorship securities: Debentures-Internal financing – Loan financing.	

Unit IV: Capital Structure	13 hrs
Patterns of Capital Structure – importance of capital structure – Theories of Capital Structure: NI, NOI, Traditional and MM Approach- Factors Determining Capital Structure – Capital Gearing: Significance of capital gearing – Changes in Capital Structure.	

Unit V: Cost of Capital	13 hrs
Significance of cost of capital – Classification of cost - Determination of cost of capital - Computation of cost of capital: debt, preference share capital, equity share capital and retained earnings.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Business Finance	Shashi.K.Gupta and R.K.Sharma	Kalyani Publishers, NewDelhi - Reprint 2015.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1.	Financial Management Principles and practice	S.N. Maheswari	Sultan Chand and Sons, New Delhi Ed.2014
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**B.Com
Semester VI**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part IV–Advanced Learners Course II E-Commerce	Course Code: 617ALB
Semester: VI	No. of Credits:4
No. of hours : 75	SL:75 hours
CIA Max. Marks:	ESE Max. Marks: 100

(SL: Self Learning)

Course Objectives:

- CL₁: To understand basics of e-commerce.
- CL₂: To express various dimension of e-commerce.
- CL₃: To develop knowledge on e-transactions.
- CL₄: To create awareness on online fund transfer.
- CL₅: To impart knowledge on virtual marketing, advertising and CRM.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend basics of e-commerce.	R
CO2	Describe e- business transaction.	R
CO3	Explain knowledge on online shopping.	U
CO4	Demonstrate electronic fund transfers.	U
CO5	Discuss the applications of E-Customer Relationship Management.	U
CO6	Apply e-marketing and e-advertising in business environment.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to E-Commerce
E-Commerce: Definition– E-Commerce vs Traditional Commerce – Advantages– Factors Stressing the Need for E-Business - Evolution and Growth– Driving Forces

Unit II : Framework of E-Commerce
E-Commerce: Classification– E-Commerce Frame Work - Application of E-Commerce in Industries- Anatomy of E-Commerce Application.

E-Commerce: Planning and Essentials - E-Business Strategy – Essentials– E-Business Infrastructure – E-Commerce Manager.

Unit III : EDI & Online Shopping

Electronic Data Interchange: Process of EDI – EDI Components – Benefits of EDI – EDI Standards – Internet Based EDI – Value Added Networks – EDI Implementation.

Online Shopping: Advantages - Disadvantages– Advise to Online Merchants – Advise to Online Shoppers – Mercantile Process Model – Mercantile Model from the Customers Perspective – Electronic Contracts – Elements of E-Commerce Contracts.

Unit IV : E-Payments

Introduction- Benefits– Components of Electronic Systems – Electronic Fund Transfer – Electronic Payment Methods – Security Schemes in Electronic Payment Systems – Online Transaction Protocols.

Unit V : E-Marketing

Introduction - Advantages– Market Segmentation – E-Marketing Mix – Marketing Strategies – E-Marketing Plan.

E-Advertising – Format for Web Advertising – Intelligent Agents –E-Customer Relationship Management – Phases of E-CRM – E- CRM Work Model.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	E-Commerce	Dr.K.Abirami Devi and Dr.M.Alagammai	Margham Publications, Chennai, Reprint 2016

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	E-Commerce	S.V.SrinivasaVallabhan	Vijay Nicole Imprints Private Limited,Chennai,2015
2.	E-Commerce	C.S.V. Murthy	Himalaya Publishing House, Delhi.Ed.2011
3.	E-Commerce E-Business	Dr.C.S. Rayudu	Himalaya Publishing House, Delhi.Ed.2017
4.	Electronic Commerce	Bharat Bhasker	Tata McGraw Hill Education Pvt Ltd., New Delhi, Reprint 2016

Syllabus with Skill Development

**B.Com
Semester I**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Allied I – Computer Application Tools – Practicals	Course Code: 117AB1
Semester: I	No. of Credits: 4
No. of hours : 90	T: 12 P: 78
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial, P: Practical)

Course Objectives:

- CA₁: To inculcate knowledge on the usage of computer application tools in office.
- CA₂: To provide hands on training in computer applications.
- CA₃: To develop skills in word processing and presentation.
- CA₄: To gain knowledge in web designing.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Apply Skills to work with computer in office environment	A
CO2	Develop word processing skills.	A
CO3	Design power point presentation.	A
CO4	Develop web page.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

List of practicals :	78 hrs
<p>Word</p> <p>Formatting documents: formatting page and setting margin, font style, type, paragraph formatting, table creation, inserting clip arts, pictures, diagrams.</p> <ul style="list-style-type: none"> • Using table and drawing tools, preparation of time table/ invoice. • Designing a cheque leaf. • Creation of curriculum vitae without using wizard. • Creation of curriculum vitae using wizard. • Using mail merge prepare invitation for a department function/ opening of new branch/ special offer. • Design an advertisement copy/ invitation card. • Creation of flow chart reflecting organizational hierarchy. <p>Power point</p> <p>Formatting a presentation, setting background, layouts, setting presentation style, adding effects to the presentation, slide transition.</p> <ul style="list-style-type: none"> • Preparation of slides for paper presentation. 	

- Preparation of slides for forms of organisation.
- Presentation of slide show for department function/ College day celebration
- Demonstration of product with custom animation.

HTML

HTML document: Dividing documents - Paragraphs, Titles, List, Managing Images in HTML
- Table tags - Link tags - Managing forms.

- Design a web page for a product advertisement using basic tags.
- Design the application form for B.Com degree.
- Design the invoice using forms.

B.Com/ B.Com (e-Commerce)

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part IV -Skill Enhancement Course I-Business Application Tools: Image Editor - Practicals	Course Code: 317BS1/317NS1
Semester: III	No. of Credits:3
No. of hours : 45	T: 6 P: 39
CIA Max. Marks: 75	ESE Max. Marks: -

(T: Tutorial, P: Practical)

Course Objectives:

- CS₁: To enlighten the knowledge of GIMP.
- CS₂: To work with images.
- CS₃: To inculcate skills in working with graphics.
- CS₄: To develop technical knowledge for designing advertisement and invitation.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
COS1	Create embedded images in a document and perform tasks relating to images.	A
COS2	Develop skills in drawing and painting images with digital colour	A
COS3	Prepare image designing process.	A
COS4	Apply graphical effects in images	A

R-Remembrance U –Understanding A-Apply

Syllabus:

List of Practicals 39 hrs
<ul style="list-style-type: none"> • GIMP environment: Basic image manipulation, colour basic, drawing, painting tools, brush, filling and stroking, layers, masking, manipulating and animating images. • Change an image using Brush (layers, tool options, brushes, paint tools).

- Make colour balance adjustment (path tool, foreground colour, gradient).
- Make adjustment on an image (Curve adjustment, minor correction and retouches).
- Design students identity card (apply filter, modify and insert text).
- Create advertisement with brand logo (merge two or more images).
- Create invitation for the college day (image and masking).
- Design newsletters (image, text and transformation tools).
- Create effect on an image for web poster (light effect, glow effect, 3D effect).
- Animate Images.
- Design a college prospectus.

**B.Com/B.Com(e-Commerce)
Semester IV**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part IV- Skill Enhancement Course II-Business Application Tools: Business Data Analysis using EXCEL – Practicals	Course Code: 417BS2/417NS2
Semester: IV	No. of Credits:3
No. of hours : 45	T:6 P: 39
CIA Max. Marks: 75	ESE Max. Marks: -

(T: Tutorial, P: Practical)

Course Objectives:

- CS₁: To inculcate knowledge on working in Excel.
- CS₂: To acquaint with practical applications of Excel functions.
- CS₃: To understand the methods of diagrammatic representation of numeric data.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
COS1	Apply practical knowledge on application of excel.	A
COS2	Utilise excel functions.	A
COS3	Utilise pivot table for data manipulation	A
COS4	Diagrammatic representation of numerical data.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

List of Practicals 39 hrs
Excel: Creation of workbook, apply insert options, editing, style formatting, cell formatting, options menu and apply financial & statistical functions. <ul style="list-style-type: none"> • Presentation of Budget – Fixed, Flexible.

- Preparation of Mark Register.
- Preparation of Employee Payroll.
- Computation of Simple Interest, Compound Interest.
- Computation of Present Value, Annuity.
- Calculation of Mean, Median, Mode, Standard Deviation.
- Calculation of Simple correlation co-efficient.
- Calculation of Linear regression Values.
- Consolidation of data using Pivot Table.
- Preparation of Graphs and Charts.

**B.Com/B.Com(CA)/B.Com(e-Commerce)/BBA (CA)
Semester V**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Core XVI Business Communication	Course Code: 517B16/517R16/517N16/517V16
Semester: V	No. of Credits: 4
No. of hours : 75	C:65 T:10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- C1: To provide knowledge on basic concepts of communication.
- C2: To familiarize and train the students in drafting effective business letters.
- C3: To impart knowledge on making credit and status enquiries.
- C4: To gain knowledge on writing complaints and adjustments.
- C5: To enhance the techniques in writing collection, sales and circular letters.
- C6: To inculcate knowledge on writing various types of reports.
- C7: To give exposure on writing application letter.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the knowledge on basic concepts of communication.	R
CO2	Discuss the principles of effective business letters.	U
CO3	Design and develop credit and status enquiry letters.	A
CO4	Identify the techniques of writing collection, sales and circular letters.	R
CO5	Explain the various types of reports.	U
CO6	Design application letter.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Communication	13
hrs	
Communication cycle- Importance- objectives – media – Types of communication: formal and informal – barriers of communication- principles of communication.	
Unit II : Business Correspondence	13 hrs
Business Letters: Need, functions and kinds of business letters – Planning business messages and layout- Enquiries and Replies - Orders and execution.	
Unit III : Enquiry letters	13 hrs
Credit and Status enquiries – Complaints and Adjustments.	
Unit IV : Sales letters	13 hrs
Collection letters – Sales letters – Circular letters.	
Unit V : Business report	13 hrs
Report – Importance – Types of report – steps for preparing a report – organization of report - qualities of good report. Notification- Agenda-Minutes. Application Letters.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Essentials of Business Communication	Rajendra Paul and J.S.Korlahalli	S Chand and Sons, New Delhi, Ed.2014

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Business Communication and Customer Relations	Dr. C.B. Gupta	Sultan Chand and Sons, New Delhi. Ed 2016
2.	Business Communication	K.K. Sinha	Sultan Chand and Sons, New Delhi-2013

B.Com/B.Com(CA)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Elective I - Investment Management	Course Code: 517BE1/517RE1
Semester: V	No. of Credits: 4
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- CE1: To acquaint students with the basics of investment.
- CE2: To impart knowledge on alternative investment media.
- CE3: To give basic knowledge of financial securities.
- CE4: To familiarize on risk and return.
- CE5: To acquaint knowledge on security analysis
- CE6: To provide knowledge on the phases of portfolio management

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamentals of investment management.	R
CO2	Comprehend the benefits and demerits of each avenue of investment.	R
CO3	Identify risk and returns of each investment avenue.	R
CO4	Analyze the difference in investing in equity and fixed income securities.	A
CO5	Discuss the components of fundamental analysis.	U
CO6	Interpret chart pattern of technical analysis.	U

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to Investment Management	15 hrs
Investment Management: Investment – Speculation – Gambling – Importance of Investment – Factors favourable for Investments – Features of an Investment Programme – Investment Process- Investment Media.	

Unit II : Risk	16 hrs
Classification of Risk – Return: Measurement of Return - Investor Classification. Equity Shares: Characteristics of Equity Shares – Advantages – Problems of Investing in Equity Shares – types – Factors influencing share price.	

Unit III : Preference Shares, Bonds and Debentures	16 hrs
Features of Preference Shares – Types of Preference Shares- Return on Preference stock. Bonds : Definition – Features –Types of Bonds- Evaluation of Corporate bonds. Types of Debentures.	

Unit IV : Fundamental Analysis	16 hrs
Fundamental Analysis: Economic analysis-Industry Analysis-Company Analysis.	

Unit V :Technical Analysis	15 hrs
Assumptions -Dow Theory - Chart Patterns - Technical Analysis Vs Fundamental Analysis. Portfolio management – phases.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Investment Management : Security Analysis and Portfolio Management	Preeti Singh	Himalaya Publishing House, Mumbai. 18 th Ed., 2015

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Personal Investment and Tax Planning	N.J.Yasaway	Vision Books PvtLtd.,New Delhi. 7 th Ed.2015
2.	Security Analysis and Portfolio Management	S. Kevin	PHI Learning Pvt Ltd, Delhi, 12 th Ed., 2015
3.	Security Analysis and Portfolio Management	S.Gurusamy	Vijay Nicole Imprints; 1 st Ed.,2017

**B.Com
Semester V**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part IV Skill Enhancement Course III – Business Application Tools :SQL – Practicals	Course Code: 517BS3
Semester: V	No. of Credits:3
No. of hours : 45	T: 6 P: 39
CIA Max. Marks: 75	ESE Max. Marks: -

(T: Tutorial, P: Practical)

Course Objectives:

- CS₁: Knowledge on basic concepts of SQL
- CS₂: Enhance Programming Skill using SQL.
- CS₃: Enhance Database administration using SQL.
- CS₄: Knowledge on database management.
- CS₅: Joining and managing data.

Course Outcomes: On completion of the Course the student will be able to :

CO	Statement	Bloom's Taxonomy level
COS1	Use the fundamentals of SQL.	A
COS2	Solve simple and complex SQL queries.	A
COS3	Execute SQL operation by using variables and functions.	A
COS4	Customise database preparation using SQL	A
COS5	Manipulate database using SQL.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

List of Practicals 39 hrs
<p>Content Covered</p> <ul style="list-style-type: none">❖ Creating table.❖ Inserting data into table.❖ Viewing data in the table.❖ Filtering table data.❖ Sorting data in a table.❖ Updating contents of a table.❖ Computations using table data (Arithmetic Operators and Logical Operators).❖ Manipulation and extraction of data.❖ Grouping data from tables <p>List of Practicals:</p> <ul style="list-style-type: none">• Create a customer database.• Create a supplier database.• Create purchase database.• Create sales database• Create student's profile database.• Create students mark register database.• Create salesmen database.• Create employees database.• Create employees payroll database.

**B.Com/B.Com(CA)/B.Com(e-Commerce)
Semester VI**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III- Core XVII Management Accounting	Course Code: 617B17/617R17/617N17
Semester: VI	No. of Credits: 4
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- CO₁: To provide fundamental knowledge in Management Accounting.
- CO₂: To develop an understanding of the techniques of management accounting.
- CO₃: To develop skills associated with the interpretation of financial statements.
- CO₄: To enable students in systematically applying management accounting concepts in business environment.
- CO₅: To develop problem solving skills associated with the use of accounting information in decision making.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Identify the role of management accounting in decision-making.	R
CO2	Explain the contribution of management accounting to financial reporting.	U
CO3	Discuss the role of quantitative and qualitative information in decision making.	U
CO4	Apply tools and techniques to plan, control and make decisions.	A
CO5	Utilize cost-volume-profit techniques for effective managerial decisions.	A
CO6	Analyze the ideas and practices of budgeting in business decision-making.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I : Introduction to Management Accounting (Theory only)	15 hrs
Introduction - Characteristics of management accounting-Scope of management accounting-Objectives of management accounting-Functions of management accounting- Management accounting process- Relationship of management accounting with financial accounting-Difference between financial accounting and management accounting- Relationship between cost and management accounting- Difference between cost and management accounting-Tools	

and techniques of management accounting- Need and importance of management accounting- Limitations of management accounting.

Unit II : Ratio Analysis (Problem only)

16 hrs

Nature of ratio analysis- Interpretation of ratios- Guidelines for use of ratios- Use and significance of ratio analysis- Limitations of ratio analysis-Classification of ratios- Analysis of liquidity, solvency and profitability – Construction of Balance Sheet.

Unit III : Cash Flow Statement& Working Capital (Problem only)

16 hrs

Cash Flow Statement: Classification of cash flows- Treatment of items in cash flow statement- Format of cash flow statement- Comparison between funds flow statement and cash flow statement-Uses and significance of cash flow statement- Limitations of cash flow statement- Procedure for preparing a cash flow statement – Methods of calculating cash flow statement. Working capital-Concepts-Classifications-Importance-Excess or inadequate working capital- Estimation of working capital.

Unit IV: Marginal costing & Break Even Analysis (Problem only) 16 hrs

Marginal costing and Cost Volume Profit Analysis: Assumptions of cost volume profit analysis- Techniques of cost volume profit analysis- Contribution Marginal Concept – Profit/Volume Ratio – Break-Even Analysis – Assumption – Break-Even Point – Margin of Safety – Advantages and limitations of marginal costing – Managerial application of marginal cost analysis.

Unit V: Budgeting & Budgetary Control (Problem and Theory)

15 hrs

Budgeting for profit planning and control: Essentials of budgetary control- Objectives of budgetary control – Characteristics of good budgeting- Requisites for a successful budgetary control system-Essentials of budgetary control- Advantages and Limitations of budgetary control- Classification and types of budgets- Preparation of sales budget, production budget, cash budget and flexible budget.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Management Accounting Principles and Practice	ShasiK.Gupta, R.K.Sharma , Neeti Gupta	Kalyani Publishers, New Delhi.Ed., 2017.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Management Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham Publications, Chennai, Reprint 2015

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III - Elective II Capital Markets	Course Code: 617BE3/617RE3
Semester: VI	No. of Credits: 4
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- CE₁: To expose the students on structure of financial system in India.
- CE₂: To make the students familiar with the characteristics of financial assets.
- CE₃: To have an understanding on the functioning of New Issue Market.
- CE₄: To introduce online share trading procedures.
- CE₅: To impart the role of SEBI.

Course Outcomes: On completion of the Course the student will be able to

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the financial system in Indian context.	R
CO2	Explain the characteristics of different financial assets.	U
CO3	Characterise New Issue Market.	A
CO4	Summarise the role of SEBI in capital market regulation.	U
CO5	Discuss the depository system in India	U
CO6	Apply online share trading.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I :Financial System in India	15 hrs
Functions of the Financial System-Financial Assets-Financial Markets- Classification- Capital Market - Money market-Importance of capital market- Capital Market Vs Money market-Financial Instruments-Characteristics.	

Unit II: New Issue Markets	16 hrs
Functions- Methods of floating new issues- steps in public issue- steps in private placement- steps involved in offer for sale- instruments of issue- Players in New Issue Market - SEBI guidelines for IPO-FPO- Characteristics of Book building.	

Unit III :Stock Market	16 hrs
Functions- Listing of securities- functions of stock brokers- kinds of brokers – Distinction between New Issue Market and Stock market –Relationship between New Issue Market and Stock market. Settlement Procedure.	

Unit IV : On Line Share Trading	16 hrs
Procedure- merits-Types of orders- Types of Speculators -Speculative transactions- Stock indices: BSE: SENSEX- BSE 100- NSE: NIFTY50 – NIFTY100.	

Unit V: Depository system	15 hrs
Process-benefits – NSDL-CDSL. SEBI: Objectives – Functions –Powers.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Financial Markets and Services	E.Gordon and K.Natarajan	Himalaya Publishing House, Mumbai.9 th Ed

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Investment Management – Security Analysis and Portfolio Management	Preeti Singh	Himalaya Publishing House, Mumbai. 18 th Ed., 2015
2.	Personal Investment and Tax Planning	N.J.Yasaway	Vision Books PvtLtd.,New Delhi. 7 th Ed.2015.
3.	Security Analysis and Portfolio Management	S. Kevin	PHI Learning Pvt Ltd, Delhi,12 th Ed., 2015

**B.Com/ B.Com(CA)
Semester VI**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III- Elective III Financial Services	Course Code: 617BE5/617RE5
Semester: VI	No. of Credits: 4
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- CE₁: To introduce the concepts of Financial Services.
- CE₂: To enable the students to gain knowledge in merchant banking.
- CE₃: To build up the conceptual framework of venture capital financing.
- CE₄: To acquaint the students with the factoring and forfeiting techniques.
- CE₅: To develop analytical skill of investment in mutual fund.
- CE₆: To understand the methodology of credit rating financial instruments.

Course Outcomes: On completion of the Course the student will be able to:

CO	Statement	Bloom's Taxonomy level
CO1	Identify the role of financial services.	R
CO2	Develop the ability to utilize the services of merchant banker.	A
CO3	Utilize the venture capital for Business.	A
CO4	Demonstrate factoring technique	U
CO5	Develop the skills to invest in mutual fund.	A
CO6	Apply the skill to assess the selection of investment.	A

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I :Financial Services	11 hrs
Features –Importance –Scope – Causes for Financial Innovations - Financial services and promotion of industries- Innovative Financial Instruments–Challenges Facing Financial Service Sector.	

Unit II : Merchant Banking	20 hrs
Definition –Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities required for Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Problem - Scope for merchant banking in India.	

Unit III : Venture Capital	16 hrs
Concept – Features –Stages of Venture Capital financing – Importance. Factoring: Meaning - Modus operandi – Functions –Types - Merits– Financial aspects of Factoring. Forfeiting: Meaning - Modus operandi — Merits and Demerits- Factoring Vs. Forfeiting.	

Unit IV : Mutual Funds	16 hrs
Unit vs. Share –Importance of Mutual Funds – Organization of the Fund –Net Asset Value – Types of schemes -Facilities available to Investors –Selection of a fund- Merits and demerits of investment in mutual fund.	

Unit V:Credit Rating	15 hrs
Meaning – Functions of Credit Rating – Benefits of Credit Rating –SEBI guidelines for Credit Rating Agencies in India: CRISIL – IICRA – CARE– DCR – ONICRA.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
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I – V	Financial Markets and Services	E.Gordon and K.Natarajan	Himalaya Publishing House, Mumbai. 10thEd, 2016
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Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Financial Markets Institutions	Dr.S.Gurusamy	Tata McGraw Hill Education PvtLtd.,New Delhi, Ed.3 2015
2.	Financial Institution and Markets	L M Bhole, JitendraMahakud	Tata McGraw Hill Education PvtLtd.,New Delhi, Ed.3 2017
3.	Financial Services	NaliniPravaTripathy	PHI Learning Private Limited., Delhi, Seventh Printing, 2014
4.	Financial Markets, Institutions and Services	N. K. Gupta and Monika Chopra	Ane Books India, New Delhi. 2016

B.Com/B.Com (CA)/B.Com (e-Com)

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Part IV Skill Enhancement Course IV: Business Application Tools-Business Skills – Practicals	Course Code: 617BS4/617RS4/617NS4
Semester: VI	No. of Credits: 3
No. of hours : 45	C:30 T: 06 P: 09
CIA Max. Marks: 75	ESE Max. Marks: -

(C: Contact hours, T: Tutorial, P: Practical)

Course Objectives:

- CS1: Improve communication skills in a global workplace.
- CS2: Develop business communication skills and personality
- CS3: Develop an understanding for corporate citizenship and sustainability from business perspective.
- CS4: Improve ethical implications of business practices.

Course Outcomes: On completion of the Course the student will be able to

CO	Statement	Bloom's Taxonomy level
COS1	Identify, understand and interpret communication concepts.	R
COS2	Use of communication platform to promote the enterprise.	A
COS3	Implement interpersonal, communication and management skills.	A

COS4	Generate skills in reading and writing.	A
COS5	Interpret personality traits and effective communication	U

R-Remembrance U –Understanding A-Apply

Syllabus:

Unit I :Reading Skills	6
hrs	
Introduction-Elements of Reading-Enhancement of Reading Ability-Styles of Reading-Guidelines of Effective Reading: Do's and Don'ts-Reading Efficiency. Practicals: Practice on Oral and spoken communication skill and testing- voice and accent, voice modulation and intonation, word stress - extent of vocabulary built and active vocabulary in current use.	

Unit II :Speaking Skills	6hrs
Introduction-The art of Speaking- Goals of Speaking- Speaking Styles- Speaking Process-Guidelines for developing Speaking skills. Oral Communication: Importance of oral communication skills- Choosing the form of communication- Principles of successful oral communication-Guidelines for effective oral communication-Barriers to effective oral communication- Aspects of oral communication. Practicals: Presentation skill practice, preparing presentation, delivery of presentation - Role Play- Story telling- Telecommunication skills – Group discussion- Self evaluation	

Unit III :Listening	6hrs
Introduction- Process of Listening- Factors that adversely affect Listening – Characteristics of effective and ineffective Listeners – Guidelines for improving Listening skills- Responsive Listening. Practicals: Listening business news channels- Objectiveness in Argument - Feedback and questioning- Listening audio files	

Unit IV : Writing Skills	6hrs
Introduction- Art of Writing- Skills required in written communication- Purpose of writing- Informatory writing- Persuasive writing – Clear and unclear writing –Principles of effective writing- Rewriting a letter. Practicals: Correction of errors – Making of sentences – Paragraph writing – Simple letter writing- Application writing- Industry review: Environmental issue of an industry, Success stories of entrepreneurs, Preparing comparative statement -Form Filling.	

Unit V : Business Etiquette	6hrs
Introduction- Telephone/Cell Phone Etiquette- Business Dining- Interaction with foreign visitors- Business manners in different Countries – Inter-Organisational Etiquette Practicals: Workplace Etiquette – Communication Etiquette-Email Etiquette, Tele Etiquette, In-person etiquette, virtual meeting etiquette- Unethical aspect of advertising.	

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
Unit I-V	Business Communication	P.D. Chaturvedi and MukeshChaturvedi	Dorling Kindersley (India) Pvt. Ltd, 2016.

Sri G.V.G Visalakshi College for Women (Autonomous)**Department of Commerce****M.Com****Syllabus with Employability****M.Com****Semester –I****(For the students admitted during the academic year 2017 – 2018 and onwards)**

Course: Core II -Marketing Management	Course Code: 17MC02
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)**Course Objectives**

- To understand conceptual framework of marketing activities.
- To develop the application of marketing concepts in real time marketing.

Syllabus:

Unit I: Modern marketing concept and environment	13
hrs	
Modern marketing concept: Approaches to the Study of Marketing- Evolution of marketing concept- Changing concepts of marketing- Features of marketing concept- Importance of marketing concept.	
Marketing environment and marketing system: Micro environment-Macro environment.	
Unit II : Consumer behaviour and Market segmentation	13
hrs	

Consumer behaviour: Need for understanding consumer behaviour - factors influencing Consumer buying behaviour- Consumer Buying Decision Process – Consumer Buying Behaviour Theories.

Market segmentation: Requirements of Effective Segmentation - Benefits - Bases of segmentation.

Unit III : Marketing Mix and Product Mix

13

hrs

Marketing Mix: Elements - Importance -Factors determining marketing mix.

Product Mix: Concept of product- Levels of a product- Product planning- significance of product planning- Product mix - factors affecting Product mix- Product item and Product line trading up and down. New product development: Steps in new product development- Product Life Cycle

Unit IV : Price mix and Promotion mix

13

hrs

Price mix: Significance - Factors affecting price of a product- Pricing objectives- pricing policies- Kinds of pricing decisions.

Promotion mix: Promotion strategies- Objectives - Kinds - Methods - Factors affecting promotion mix.

***Unit V : Channels of Distribution and Consumer Protection Act**

13

hrs

Channels of Distribution: Importance of Distribution Channel- Selection of Distribution Channel- Marketing Middlemen-Functions of Middleman. Wholesaler: functions. Retailer: functions.

Green Marketing – Online Marketing.

Consumer Protection Act: Rights and Responsibilities - Redressal of Consumer grievances.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
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I-V	C. B. Gupta and N. Rajan Nair	Marketing Management Text and Cases	Sultan Chand and Sons, New Delhi, 2015
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Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Philip Kotler, Kevin Lane Keller, Abraham Koshy, MithileshwarJha	Marketing Management	Pearson Education, New Delhi, 3 rd Edition 2016
2	RajanSaxena	Marketing Management	Tata McGraw-Hill Publishing Company Ltd, New Delhi, 3 rd Edition 2013
3	S.A.Sherlekar	Marketing Management	Himalaya Publishing House, Chennai, 2016

**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course:Core VI - Research Methodology	Course Code: 17MC06
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives

- To provide a conceptual base on the methods and techniques of research.
- To identify and select research problems and preparation of research design.

Syllabus:

Unit I: Introduction to Research	13
hrs	
Research: objectives - types of research - significance of research - research methods Vs methodology - research process - criteria of good research - problems encountered by researchers	

Unit II : Research Problem and Research Design	13
hrs	
Research Problem: components - selecting - necessity - techniques involved in defining a problem.	
Research Design: need - features of a good design - concepts relating to research design- categories of research design.	

Unit III : Sampling and scaling	13
hrs	
Sample Design: steps in sampling design - sampling and non-sampling errors - Types of Sampling designs.	
Measurement and Scaling: classifications of measurement scales - goodness of measurement scales - sources of error in measurement - techniques of developing measurement tools.	
Scaling: scale classification bases - scaling techniques.	

Unit IV : Data collection and data preparation	13
hrs	
Data Collection: Methods of collection of primary data - collection of secondary data - Case Study method.	
Data Preparation: Process - problems - missing values and outliers - types of Analysis	

*Unit V : Interpretation and report writing	13
hrs	
Interpretation: Techniques, Precautions.	
Report Writing: Significance - Steps in report writing - Layout of research report -Types of reports - Mechanics of writing a research report -Precautions for writing a research report.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Research Methodology: Methods and Techniques	C.R.Kothari&GauravGarg	New Age International Publishers, New Delhi, Edition 2016.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Methodology of Research in Social Sciences	O.R.Krishnaswami and M.Ranganatham	Himalaya Publishing House, Delhi. Edition, 2014.
2	Research Methodology	R.Panneerselvam	Prentice Hall of India, New Delhi, Edition 2014.
3	Research Methodology	PritiR.Majhi&PrafullK.Khatua	Himalaya Publishing House, Delhi. Edition 2016.

**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course:Core VII – Human Resource Management	Course Code: 17MC07
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives

- To impart knowledge on various aspects of human resource management.
- To understand the human resource management practices.

Syllabus:

Unit I: Human Resource Management	13
hrs	
Human Resource Management: Functions- Qualities of HR Manager – Features of HRM – Environmental Influences on HRM- Human Resource Planning: Importance – Process – Techniques for Forecasting Human Resource Needs – Barriers – HR Information System.	
Unit II: Job Analysis	13
hrs	
Job Analysis: Uses – Process –Job description – Job specification – Recruitment: Recruitment Policy – Factors affecting Recruitment Policy and Programme – Recruitment Process – Sources.	

Unit III : Selection and interview	13
hrs	
Selection : Selection Process – Selection Tests – Selection Interview: Types- Steps. Orientation- Placement – Promotion – Transfer – Separation.	

Unit IV : Human Resource development	13
hrs	
Human Resource Development: Need for HRD – Human Re-engineering – Learning Organisation – Knowledge Management. Training : Role of Training and Development- Methods.	

*Unit V :Performance appraisal and compensation management	13
hrs	
Performance Appraisal: Objectives – Process – Methods – Barriers. Compensation Management: Objectives – Job Evaluation: Process of Job Evaluation – Methods – Compensation Plan – Factors. HRM Audit.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Human Resource Management	L.M.Prasad	Sultan Chand and Sons, New Delhi. Edition, 2014.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Human Resource Management	S.S.Khanka	Sultan Chand and Sons, New Delhi. Edition, 2013.

**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core VIII – Statistical Methods	Course Code: 17MC08
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To provide knowledge on statistical tools applicable in data analysis.
- To enable the application of statistical tools in business and research.

Syllabus:

Unit I: Statistics (Theory only)
13hrs
Statistics: Definition – Statistical methods –Functions of statistics – Applications of statistics –Limitations of Statistics – Statistical Methods Vs. Experimental Methods – Statistics and computers.

Unit II : Measures of central tendency and dispersion (Problem only)	13
hrs	
Measures of Central Tendency- Measures of Dispersion.	

Unit III : Correlation and regression Analysis (Problem only)	13
hrs	
Correlation Analysis: Simple, Rank, Partial and Multiple Correlation. Regression Analysis: Simple and multiple Regression.	

Unit IV :Hypothesis testing(Problem only)	13
hrs	
Hypothesis Testing: Test of Significance for Attributes (number of success, proportion of success, difference between proportions) - Test of significance for large samples (Mean, standard deviation, correlation).	

Unit V :Test of significance for small samples(Problem only)	13
hrs	
Test of significance for small samples (mean, correlation) – Z transformation – Chi-square test- F test and Analysis of Variance.	

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I- V	Statistical Methods	S.P.Gupta	Sultan Chand & Co, New Delhi Edition 2017.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1	Research Methodology Methods and Techniques	C.R.Kothari&GauravGarg	New Age International Publishers, New Delhi, 3 rd Edition, 2014.
2	Statistics for Business Decision Making and Analysis	Robert E, Stine & Dean Foster	Pearson Education Inc, New Delhi, 3 rd Edition, 2017.
3	Business Statistics	S.C.Gupta and Indra Gupta	Himalaya Publishing House, Delhi. Edition 2016.
4	Business Statistics	Dr.JosephAnbarasu	Learn tech Press, Trichy, Edition 2014.

**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core IX - Accounting in Computerised Environment- Practicals	Course Code: 17MC09
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	T:10 P:65
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial,P: Practicals)

Course Objectives:

- To provide knowledge on practical applications of computer in accounting.
- To gain expertise in working with accounting package.

List of practical:

Syllabus:

<p>Company Information</p> <ul style="list-style-type: none"> ○ Company creation <ul style="list-style-type: none"> - Selecting a Company - Shutting a Company - Altering Company ➤ Accounts information <ul style="list-style-type: none"> ○ Creating Group <ul style="list-style-type: none"> - Displaying Groups - Altering Groups ○ Ledger Creation
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- Displaying Ledgers
- Altering Ledgers
- Deleting Ledgers
- **Cost Categories and Cost Centres**
 - Creating Cost Categories
 - Displaying Cost Categories
 - Altering Cost Categories
- **Creating a Cost Centre**
 - Displaying a Cost Centre
 - Altering a Cost Centre
 - Deleting a Cost Centre
- **Vouchers**
 - Creating Vouchers
 - Displaying Vouchers
 - Altering Vouchers
 - Cancelling Vouchers
- **Inventory information**
 - **Stock Group**
 - Creating Stock Group
 - Displaying Stock Group
 - Altering Stock Group
 - **Stock Category**
 - Creating Stock Category
 - Displaying Stock Category
 - Altering Stock Category
 - Deleting Stock Category
 - **Stock item**
 - Creating Stock item
 - Displaying Stock item
 - Altering Stock item
 - **Godowns**
 - Creating Godowns
 - Displaying Godowns
 - Altering Godowns
 - **Units of Measure**
 - Creating Units of Measure
 - Displaying Units of Measure
 - Altering Units of Measure
 - **Inventory Vouchers**
 - **Payroll**
 - Pay heads
 - Employee group
 - Employee head
 - Managing units
 - Vouchers
 - Attendance Sheet

<ul style="list-style-type: none"> - Payroll reports ○ Statutory and Taxation requirements <ul style="list-style-type: none"> - Tax Head Creation - Tax Deducted at Source (TDS) - Tax Collected at Source (TCS) - Service Tax ➤ Display <ul style="list-style-type: none"> ○ Trial Balance ○ Day Book ○ Accounts Book ○ Statement of Accounts ○ Inventory Books ○ Statement of Inventory ○ Cash flow and Fund flow Statements
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**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Institutional Training	Course Code: 17MCIT
Semester: II	No. of Credits: 2
No. of hours : 45 hrs	P:45
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial,P: Practicals)

The student shall undergo the institutional training in any of the following institutions for two weeks:

- Commercial Banks
- Insurance Companies
- Joint Stock Companies
- Logistic Companies
- Co-operative Societies
- Share Brokers, Firms of Investment Consultants
- Professional Firms - like firms of Chartered Accountants / Cost Accounts / Company Secretaries

- Travel Agencies and Courier Services.

A Report submitted by the student on the completion of the training would be subject to evaluation by two internal examiners.

**M.Com
Semester –II**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Elective II - International Marketing	Course Code: 17MCE3
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To provide theoretical knowledge on managerial aspects of international marketing.
- To pursue careers in international marketing field.

Syllabus:

Unit I: International marketing	13
hrs	
International Marketing: Definition- reasons for International marketing - International stages - International Marketing decisions-Driving and restraining forces- Participants in International Marketing- Problems of International Marketing-Future of International marketing.	
*Unit II : Market selection and entry strategies	13
hrs	
Market selection and market entry strategies: Market selection process- Determinants of market selection-Market profile and market segment selection. Methods of market entry strategies -Entry strategies of Indian firms.	
Unit III : International product decisions	13
hrs	
International product decisions -Product and product decisions-Components and levels of product-Product mix-Product life cycle-Product life cycle and international marketing-New product development-Steps in new product development-Branding and branding decisions-	

Branding problems in International marketing-Scope for use of Indian brands. Packaging and labelling -Product strategies.

Unit IV :International pricing **13**

hrs

International pricing-Pricing objectives-Factors affecting prices-steps in pricing-Export price structure-Export price quotations and INCOTERMS-Information requirements for export pricing.

Unit V :International distribution **13**

hrs

International Distribution: International channel system-international logistics. International promotion-major decision in international marketing communication-Communication mix-trade fairs and exhibitions-personal selling- problems in international marketing communication.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I - V	International Marketing (Text and Cases)	Francis Cherunilam	Himalaya Publishing House, New Delhi, Ed.2017.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	International Trade and export management	Francis Cherunilam	Himalaya Publishing House, New Delhi, 19 th revised edition, 2015.
2	Export Marketing	Rothor B.S. and Rothor J.S.	Himalaya Publishing House, New Delhi, 2014

M.Com

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core XII - Applied Costing	Course Code: 17MC12
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives

- To impart knowledge on cost accounting techniques and practices.
- To familiarise with innovative concepts in cost accounting.

Syllabus:

Unit I:Cost Management(Theory only) 13hrs	
Cost Management -Strategic Cost Management - Target Costing - Life Cycle Costing - Value Chain Analysis.	
Unit II : Cost Volume Profit Analysis(Problem only) hrs	13
Cost Volume Profit Analysis - Marginal Costing - Break Even Analysis - Applications of Marginal Costing and Cost Volume Profit Analysis - Cost Analysis for Decision Making - Differential Cost - Practical Applications of Differential Costs.	
Unit III : Standard Costing - Analysis of Variances(Problem only) hrs	13
Standard Costing - Analysis of Variances: Material Variance - Labour Variance - Overhead Variance - Sales Variance.	
Unit IV :Budget and Budgetary Control (Problem only) hrs	13
Budget and Budgetary Control: Preparation of sales budget - Production budget-Cost of production budget- Flexible budget - Master budget. Activity Based Costing.	
*Unit V :ERP and MRP hrs	13
ERP: features - need - scope. MRP: system inputs - outputs. Cost Control and Cost Reduction - Productivity and Value Analysis.	

Note: Distribution of marks for theory and problem shall be 40% and 60% respectively.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I, IV & V	S.P. Jain and K.L. Narang	Advanced Cost Accounting	Kalyani Publishers, New Delhi, Ed.2013.
II, III & IV	S.P. Jain and K.L. Narang	Cost Accounting	Kalyani Publishers, New Delhi Ed.2016.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Cost Management	Liming Guan, R Hansen, Maryanne. M. Mowen	Cengage Learning India Pvt Ltd, New Delhi, 2013.

M.Com**Semester –IV****(For the students admitted during the academic year 2017 – 2018 and onwards)**

Course: Core XVI - Advanced Corporate Accounting	Course Code: 17MC16
Semester: IV	No. of Credits: 4
No. of hours : 90 hrs	C: 78 T: 6 S : 6
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)**Course Objectives:**

- To provide knowledge on corporate accounting.
- To understand and analyse financial statements

Syllabus:

Unit I: Shares and Debentures (Problem Only)16 hrs	
Issue of Shares and Debentures - Forfeiture and Re-issue of shares	
Unit II :Final Accounts (Problem Only) 16hrs	
Preparation of Final Accounts of Companies	
Unit III : Financial Statements(Theory Only)	16hrs
Financial Statements: Definition-nature-attributes-importance - limitations.	

Analysis of Financial Statements: objectives-types-Techniques: Comparative and common size Financial Statement Analysis- Trend Analysis -Fund Flow Analysis - Cash Flow Analysis - Ratio Analysis -limitations of Financial Statement Analysis.

Unit IV : Holding Companies (Problem Only)

15hrs

Accounts of Holding Companies [excluding cross holdings and chain holdings]: Definition - Consolidated Balance sheet - Minority interest - Cost of control - Pre- acquisition reserves and profits - post-acquisition profit

***Unit V : Financial Reporting (Theory Only)**

15

hrs

Financial Reporting: Objectives-users of accounting information-statutory reporting and non-statutory reporting-approaches.

Disclosure requirements: Directors' report- Auditors' report- interim financial reporting.

Environment Accounting: need- scope-forms- advantages- elements - mechanism. Green Accounting:-need - benefits- limitations.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Advanced Accountancy VOL II	S.P.Jain and K.L.Narang	Kalyani Publishers, New Delhi 20 th Ed. 2016.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Corporate Accounting	T.S.Reddy and A. Murthy	Margham Publishers, Chennai. 6 th Ed. 2017.

Syllabus with Entrepreneurship

M.Com

Semester -I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core I - Business Environment

Course Code: 17MC01

Semester: I	No. of Credits: 4
No. of hours : 75 hours	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives

- To develop the ability to understand the environment of business establishments.
- To gain knowledge on Privatisation and Globalisation

Syllabus:

Unit I: Business and Society:	13
hrs	
Business and Society: Changing concept of Business - Objectives of Business - Factors influencing choice of objectives.	
Business Environment - Nature and Significance of Business Environment - Types of Business Environment - Elements of External Environment - Micro and Macro Environment - Impact of Environment on Business and Strategic Decisions.	

Unit II :Business Ethics and Values:	13
hrs	
Business Ethics and Values: Concept and Nature of Business Ethics - Elements of Business Ethics - Sources of Ethical Standards - Need for Ethics in Business - Factors governing Business Ethics - Corporate Ethical Programme - Benefits of Ethical Codes - Models of Business Conduct - Concepts of Corporate Values in Business.	
Industrial Policy upto 1991 - The New Industrial Policy- Evaluation of New Policy – IDRA and Industrial Licensing.	

*Unit III Privatisation and Disinvestment	13
hrs	
Privatisation and Disinvestment: Ways of Privatisation - Benefits of Privatisation - Arguments against Privatisation - Sins and Pitfalls - Privatisation in India.	

Unit IV Globalisation of Business	13
hrs	
Globalisation of Business: Features of Globalisation - Foreign Market Entry Strategies - Implications and Impact of Globalisation - Globalisation of Indian Business - GATT and WTO - Functions of WTO.	

Unit V International Investment	13
hrs	
International Investment: Significance - Government Policy towards Foreign Investments in India.	
Multinational Corporations: Reasons for growth of MNCs- Merits and Demerits of MNC's - Regulations of MNC's.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I,II,III,IV and V	Francis Cherunilam	Business Environment: Text and Cases	Himalaya Publishing House, Mumbai, 25 th Ed., 2016.
I,II,IV and V	C. B. Gupta	Business Environment	Sultan Chand and Sons New Delhi. Edition 2014.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Essentials of Business Environment	K. Aswathappa	Himalaya Publishing House, Mumbai. Edition 2016.
2	Business Environment	S.Sankaran	Margham Publication, Chennai. Edition 2016.

**M.Com
Semester –I**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core III-Financial Management	Course Code: 17MC03
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5

CIA Max. Marks: 25

ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives

- To understand the concepts of financial management.
- To acquaint the knowledge of corporate financial applications.

Syllabus:

Unit I: Introduction to Financial Management (Theory only)	13
hrs	
Nature and Scope of Financial Management: Definition - Importance - Approaches to Finance function - Scope of Financial Management - Objectives of Financial Management - Financial Decisions - Risk - Return Trade Off - Functional areas of Financial Management - Functions of Finance Manager.	
Unit II : Cost of capital (Theory only)	13
hrs	
Cost of capital: Significance - Classification of Cost - Determination of Cost of Capital: cost of debt, preference, equity and retained earnings -weighted average cost of capital - marginal cost of capital.	
Unit III : Financial leverage(Problem only)	13
hrs	
Financial leverage: Impact - Significance - Operating leverage - Composite Leverage. Working Capital Management- Concepts-need-types of working capital-working capital estimation- cash management	
Unit IV : Capital Budgeting and Capital structure (Theory only)	13 hrs
Capital Budgeting: Nature and importance - Process - Kinds of Capital Budgeting Decisions. Techniques: Pay back method, Accounting Rate of Return method, Net Present Value Method, Internal Rate of Return Method, Profitability Index Method. *Capital structure: Patterns - Importance - Optimal Capital Structure - Theories of capital structure - Net Income approach - Net Operating Income approach -Traditional Approach - MM approach - Determinants of Capital structure.	
Unit V : Dividend(Problem only)	13 hrs

Dividend: Theories of dividend - Residual Approach - MM Approach - Walter's Model – Gordon's Model -Types of dividend policy - Forms of Dividend - Procedural aspects of payment of dividend - Determinants of dividend policy.

Note: Distribution of marks for Theory and Problem shall be 60% and 40% respectively.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Shashi K Gupta & R K Sharma	Financial Management: Theory and Practice	Kalyani Publishers, Ludhiana, 8 th revised Edition, 2014

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	I.M. Pandey	Financial Management	Vikas Publishing House, New Delhi. Edition 2015.
2	M.Y. Khan and P.K. Jain	Financial Management	TataMcGraw Hill Publishing, Co., Ltd., New Delhi, Edition 2014.
3	S.N.Maheswari	Financial Management	Sultan Chand and Sons, New Delhi, Edition 2014.
4	A.Murthy	Financial Management	Margham Publisher, Edition 2016.

M.Com

Semester –I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Elective I - International Business	Course Code: 17MCE1
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To provide knowledge on conceptual framework of international business.
- To acquaint knowledge on international business environment.

Syllabus:

Unit I: International Business	13
hrs	

International Business: Definition-Nature and scope of international business- importance of international business- Gains from trade and terms of trade - Foreign Trade Policy of India - Composition and direction of India's foreign trade

Unit II : Theories of International Trade and Trade blocs and Co-operation **13**
hrs

Theories of International Trade-Absolute cost theory- Comparative cost theory - Opportunity cost theory - Factor endowment Theory - Complementary theories.
Trade blocs and Co-operation: Objectives- types of integration- European Union- South Co-operation -SAARC-SAPTA- Indo – Lanka Free Trade Agreement – Commodity agreements and State trading.

***Unit III :Environment of International Business** **13**
hrs

Environment of International Business: Economic environment-Political and Regulatory environment-Legal environment - Demographic environment- Social environment- Cultural environment- Geographic environment

Unit IV :Balance of Payment **13**
hrs

Balance of Payment: Nature-Components - BOP disequilibrium - correction of disequilibrium- Financing of BOP-Trade and BOP of India.

Unit V :Foreign Exchange Market **13**
hrs

Foreign Exchange Market: Functions of Foreign exchange market- methods affecting International payments-Dealings on the Foreign exchange market-determination of exchange rate-exchange control - exchange rate system- exchange rate classification- convertibility of rupee- devaluation - limitations of devaluation- currency exchange risk and management – types of foreign exchange risk- strategies for managing exchange risk.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
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I and III	Francis Cherunilam	International Business Environment	Himalaya Publishing House-Mumbai, Edition 2015.
I,II,IV and V	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House-Mumbai-Nineteenth revised Edition 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	SubbaRao P	International Business: Text and Cases	Himalaya Publishing House, New Delhi, Ed. 2013.
2	C.Jeevanandam	International Business	Sultan & Sons, New Delhi, Ed. 2014.
3	T.A.S. Balagopal	Export Management	Himalaya Publishing House, New Delhi, Ed. 2014.

**M.Com
Semester –III**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core XIII - Services Marketing	Course Code: 17MC13
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To gain knowledge on the dynamics of services marketing.
- To understand the marketing practices of major services.

Syllabus:

Unit I: Services Marketing	13
hrs	
Services Marketing: Features - need - significance- Behavioural profile of users - Marketing Information System – market segmentation	

Unit II : Management of services marketing	13
hrs	

Management of services marketing: Concept of marketing mix – product mix – price mix – promotion mix- place mix- expanded mix for services marketing-Capacity planning - internal marketing

Unit III : Transport Marketing

13

hrs

Transport Marketing: Users of transport services- behavioural profile of users - marketing segmentation for transportation -Railways -Road Transportation - Civil Aviation.

Unit IV :Tourism Marketing

13

hrs

Tourism Marketing : Users of tourism services - behavioural profile of users - product planning and development - market segmentation for tourism - Marketing Information System for tourism - marketing mix for tourism.

***Unit V :Hotel Marketing and Hospital Marketing**

13 hrs

Hotel Marketing : Hotel and its typology - Hotel marketing - users of Hotel services - behavioural profile of users - Market Segmentation for Hotels - Marketing Information System for Hotels - Product planning and development - marketing mix for Hotels.

Hospital Marketing: Rationale behind marketing Health Care Services - Users of Health Care Services- Behavioural Profile of Users - Market Segmentation -- Marketing Information System - Formulation of Marketing Mix.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	S.M. Jha	Services Marketing	Himalaya Publishing house, Mumbai, Edition 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1	Services Marketing - The Indian Context	R.Srinivasan	PHI Learning Private Limited, Delhi 4 th Ed 2014.
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M.Com
Semester –III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Elective III - Export Import Procedures and Documentation	Course Code: 17MCE5
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To understand the export and import procedures.
- To gain knowledge on export import documentation

Syllabus:

Unit I: Export	13
hrs	
Export -preliminaries for exports- Methods of exporting-Registration formalities -IEC number-RCMC-Export license- Export promotion measures in India-Duty Drawback-ASIDE-MDA-MAI-EPCG.	
Unit II : Export procedure and export contract	13
hrs	
Export procedure and export contract - Pre shipment procedure-Shipment procedure-Post shipment procedure-Elements of export contract-FOB and CIF contract.	
Customs clearance of export cargo: Objectives - Customs clearance of export shipment - Computerised customs clearance procedure.	
*Unit III : Export finance and Export documentation	13
hrs	

Export finance and Export documentation: Pre-shipment finance - Features and types.
 Post shipment finance: Features and types-Comparison of pre-shipment and post-shipment finance. Export documents-Commercial and regulatory documents.

Unit IV :Import **13 hrs**

Import: Preliminaries for imports -Types of imports-categories of importers-Special schemes for importers- Import procedure-Pre import procedure-legal dimensions of import procedure-retirement of import documents

***Unit V : Customs clearance of Import cargo** **13 hrs**

Customs clearance of Import cargo: Procedure -ICES for clearance of imports-Import documentation-Transport documents-Bill of Entry-Airway bill-Certificate of Inspection-Certificate of Measurement.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Khushpat&S.Jain	Export Import Procedures &Documentation	Himalaya Publishing House, Mumbai. Ed., 2014.
III and V	C. Rama Gopal	Export Import Procedures & Documentation and Logistics	New age International Publishers-New Delhi, Ed., 2016.

M.Com

Semester –III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Optional Paper I - Retail Management	Course Code: 17MCRM
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To understand the concepts relating to retail management.
- To gain knowledge on retail trade.

Syllabus:

Unit I:Retail	13
hrs	
Retail : Role of the retailer- Growth of retailing - Challenges of retailers- evolution of retail trade in India-drivers of retail change in India - Factors influencing retailing - Formats in retailing.	
Unit II : Retail Strategy	13
hrs	
Retail strategy - steps in retail strategy - retail value chain. Retail location - types - steps in choosing retail location.	
*Unit III : Retail Merchandising	13
hrs	
Retail merchandising- role and responsibilities of merchandiser- role and responsibilities of buyer- methods of buying- principles of merchandising - types of merchandise - Merchandise planning- process of merchandise planning	
Unit IV :Category Management and Retail Marketing	13
hrs	
Category management: Reasons for the emergence of category management - components of category management - process of category management - role of Category Captain - drawbacks of category management. Retail Marketing: Retail marketing mix - STP Approach - Retail communication mix.	
Unit V :Role of Technology in Retail	13
hrs	
Role of technology in retail - need for product identification : UPC - importance of IT in retail - Data Base Management, Data Warehousing, Data Mining - Internet Retailing .	

Legal aspects of retail business -People perspective - Operations perspective - Ethical issues in retailing.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Retail Management: Text and Cases	SwapnaPradhan	Tata McGraw-Hill Education Pvt Ltd, New Delhi. 4 th Ed. 2013

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Retail Management: A Strategic Approach	Michael Levy and others	Tata McGraw-Hill Education Pvt Ltd, New Delhi. Ed. 2014.
2	Retail Management: A Global Perspective	Harjit Singh	S. Chand and Company, New Delhi, Ed. 2016.

M.Com

Semester –IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core XV -Entrepreneurial Development	Course Code: 17MC15
Semester: IV	No. of Credits: 4
No. of hours : 90 hrs	C: 78 T: 6 S : 6
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To impart knowledge on entrepreneurship.
- To understand the role of institutions in entrepreneurial development.

Syllabus:

Unit I: Entrepreneur 16hrs Entrepreneur: Characteristics - Functions- Entrepreneurship- Entrepreneurship Vs Entrepreneur- Growth of Entrepreneurship in India- Theories of Entrepreneurship - Factors stimulating Entrepreneurship -Factors affecting Entrepreneurship growth- Qualities of Entrepreneurship - Role of Entrepreneurship in Economic Development.

Unit II : Entrepreneurship Development Programme 16hrs
Entrepreneurship Development Programme (EDP): Need for EDP-objective-phases- Institutions for Entrepreneurship Development -Problems of Entrepreneurship Development- Role of the Government in Entrepreneurial growth.

Unit III : Micro Small and Medium Enterprises (MSME)
16hrs
Micro Small and Medium Enterprises (MSME): Features-Objectives-Promotional measures- problems. Starting MSME. Business Idea: Business idea generation techniques- Identification of business opportunities and selection - Steps for setting up MSME- Formulation of business plan.

Unit IV :Project appraisal	15
hrs	
Project appraisal-Methods of project appraisal-General guidelines for project appraisal. Institutional Support to Entrepreneurs: Need-NSIC, SIDO, SSIB, SSID, SISI, DIC, industrial estates and TCO.	

*Unit V :Intellectual Property Rights (IPR) and MSMEs	15
hrs	
Intellectual Property Rights (IPR) and MSMEs: Patent: Types-Process. Copyrights: Objectives. Trade Marks: Categories-registration of trademark- Geographical indications- Industrial designs- Trade secrets- Integrated circuits- Significance of IPR	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Entrepreneurial Development	Dr.S.S. Khanka	S. Chand & Company PVT. Ltd. New Delhi, Edition 2014.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Entrepreneurial Development	Dr.C.B. Gupta & Dr. N.P. Srinivasan	Sultan Chand & Sons, New Delhi, Edition 2015.
2	Entrepreneurial Development	E. Gordon & K. Natarajan	Himalaya Publishing House,New Delhi, Edition 2015.

3	Entrepreneurial Development	Jayshree Suresh	Margham Publications, Chennai, Edition 2015.
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**M.Com
Semester –IV**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Elective IV - Institutional Support for International Trade	Course Code: 17MCE7
Semester: IV	No. of Credits: 4
No. of hours : 90 hrs	C: 78 T: 6 S : 6
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To impart knowledge on institutions facilitating international business.
- To gain knowledge on foreign direct investment.

Syllabus:

Unit I: Export promotion in India	16hr
Department of Commerce- Commodity organisations- Export Promotion Councils- Commodity boards-Service Institutions- FIEO-IIFT-IIP-ICA-ITPO-SEZs and EOUs.	

Unit II : Export finance	16hrs
Role of RBI in export finance -Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Export and Import Bank of India (EXIM) - Export Credit Guarantee Corporation of India (ECGC).	

Unit III : World Trade Organisation	16hrs
World Trade Organisation -Functions- Principles of WTO- Organisational structure- WTO Agreements-GATS-TRIMS-TRIPS-WTO and anti dumping measures - Evaluation of WTO.	

Unit IV :International Monetary Fund (IMF)	15 hrs
International Monetary Fund (IMF)-International Bank for Reconstruction and Development (IBRD) - International Development Association (IDA) - International Finance Corporation (IFC) - AsianDevelopment Bank (ADB) - UNCTAD- UNIDO- International Trade Centre.	

*Unit V :International investments	15 hrs
International investments: Types of foreign investments-Significance – Limitations – Factors affecting international investment – Growth of Foreign Direct Investment – Dispersion of FDI – Portfolio investments – Cross borders, mergers and acquisitions – Foreign Investment in India.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I	International business (text & cases)	Francis Cherunilam	Himalaya Publishing House, New Delhi, 19 th Revised edition-2015.
I & II	Export Import Procedures Documentation	KhushpatS . Jain	Himalaya Publishing House, Mumbai 26 th edition-2013.
III,IV & V	International trade and export management	Francis Cherunilam	Himalaya Publishing House, New Delhi, 19 th Revised edition-2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	International business (text & cases)	P.SubbaRao	Himalaya Publishing House, New Delhi, Edition-2013.
2	International business	Justin Paul	Prentice Hall India Learning Private Limited., NewDelhi, Edition 2015.

Syllabus with Skill Development

M.Com
Semester –I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core IV- Computer Applications in Business – Practicals	Course Code: 17MC04
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	T:10 P:65
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial, P: Practicals)

Course Objectives

- To expose with the practical applications of computer in business.
- To impart knowledge on documentation, spreadsheet, presentation and web designing.

Syllabus:

Unit I: Word	17 hrs
Formatting a document: Alignment and font formatting, Inserting bullets, Find and Replace, Inserting header, Footer and Page number, Paragraph formatting and Column creation. <ul style="list-style-type: none"> ○ Creation of resume without using wizard ○ Creation of resume using wizard. ○ Creation of an advertisement copy, Program sheet preparation, Invitation card designing. ○ Using mail merge, create and send invitation, notice of meeting, opening a new Bank branch, Special Offer , Department function. (minimum 10 recipients) 	

Unit II : Excel	16 hrs
Creation of workbook, apply insert options, Editing and Style formatting options menu. <ul style="list-style-type: none"> ○ Creation of Employees payroll. ○ Preparation of Students mark sheet. ○ Consolidation of data using Pivot Table. ○ Diagrammatic and graphic representation. ○ Calculation of Standard Deviation, Variance, minimum value, maximum value, range. ○ Correlation calculation. 	

Unit III : PowerPoint	16 hrs
Preparation of Power Point presentation and setting hyperlinks to slides, animation effect, slide transition, time setting: <ul style="list-style-type: none"> ○ Product Advertisement, Sports day celebration. 	

○ Product Demonstration, College Day celebration.	
Unit IV : HTML hrs	16
HTML document: Dividing documents - Header tag, Body tag- Paragraphs, Titles, List, Logical style, Physical style. Managing Images in HTML, Table tags – Titles cell, Data cell, Cell spacing, Table size. Link tags and Managing forms.	
<ul style="list-style-type: none"> ○ Design a web page for a product advertisement using basic tags and formatting tags. ○ Create webpage using frames and hyperlink for ordered list and unordered list. ○ Design Web page to zoom the small image to big image using alignment tags. ○ Creation of Invoice Bill using Forms. ○ Design an application form for B.Com Degree using Forms. 	

M.Com
Semester –I

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core V- Executive Communication	Course Code: 17MC05
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To sharpen oral and written communication skills.
- To facilitate experiential learning through role plays, presentations, group discussion and mock interview.

Syllabus:

Unit I: Communication hrs	13
Communication - Importance of effective communication in business - Objectives - Types- Media -Principles of Communication- Barriers to communication.	

Unit II : Non-verbal Communication and softskills hrs	13
Non-verbal Communication: Characteristics- Sign language- Kinesics- Paralanguage- Artifactual communication- Proxemics- Chronemics- Listening-Functions of non-verbal communication- Positive and negative non-verbal clues- Guidelines for developing non-verbal communication.	

Soft skills-importance –Kinds of soft skills: Corporate skills – Employability skills- Growth skills – Developing soft skills. Interpersonal communication- Characteristics- Importance- Developing inter - personal skills

Unit III : Job Application letter and preparation of resume 13

hrs

Job Application letter and preparation of resume: Personal analysis – Types of application letters -Preparation of resume/ bio-data/ curriculum vitae.

Inter-departmental communication-Memorandums - purpose - format- advantages-office orders. Circulars- Notices- Preparation of agenda and minutes.

Unit IV :Reports 13

hrs

Reports: Importance- Types of business reports-Steps for preparing a report- Organisation of a report- Characteristics of a report-Report by individuals – Reports by committees.

***Unit V : Oral and other forms of communication 13**

hrs

Oral and other forms of communication- Speech-Characteristics of good speech.

Telephone skills: making effective telephone calls - guidelines for effective use of telephone and answering telephone-voice mail.

Interview: Preparation for the interview -Facing interviews.

Presentation skills- Stages.

Group discussion- Participating in group discussion -Effective participation in a Group discussion.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Rajendra Paul and J.S.Korlahalli	Essentials of Business Communication	S Chand and Sons, New Delhi, Edition 2014.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1	Dr. C.B. Gupta	Basic Business Communication	Sultan Chand and Sons, New Delhi, Edition 2014.
2	Dr.V.K.Jain and Dr.OmprakashBiyani	Business Communication	Sultan Chand and Sons, New Delhi, Edition 2015.

**M.Com
Semester –III**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core X - E Tools and Techniques for Research – Practicals	Course Code: 17MC10
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	P:75
CIA Max. Marks: 40	ESE Max. Marks: 60

(T: Tutorial,P:Practicals)

Course Objectives:

- To provide knowledge of the applications of computers in research activities.
- To enlighten on the statistical tools applicable for research in business and management.
- To gain practical knowledge required to use statistical packages.

List of Practical

Word:

Paragraph formatting, Page Layout formatting, Table insertion and formatting, inserting shapes, header, footer, page number, equations, References(end note, footnote, citation, style, bibliography), working in multiple windows, splitting windows.

- Preparation of a questionnaire.
- Framing of simple and cross tables.

Excel:

Data sorting and filtering, wrap text, cell merging and alignment, inserting formulas, circular referencing, chart formatting, What if analysis, freezing panes.

- Coding and preparation of Master Table.
- Measures of Central Value: Mean Median and Mode, Skewness, Kurtosis.
- Measures of Variation: Minimum Value, Maximum value, Range, Standard deviation, Coefficient of Variation.
- Correlation Analysis.
- Regression analysis and trend line fitting.
- Diagrammatic and graphic representation.

- Hypothesis Testing for Mean.
- Hypothesis Testing for Variance
- Hypothesis Testing: Chi-square test.

**M.Com
Semester –III**

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Core XI- Organisational Behaviour	Course Code: 17MC11
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To impart knowledge on various aspects of personal behaviour.
- To study the impact of personal behaviour in organisations.

Syllabus:

Unit I: Organisational behaviour	13
hrs	
Organisational Behaviour: Nature - Challenges -Applying OB knowledge to management practices- Role of Organisational Behaviour- OrganisationalBehavioural models - Hawthorne experiments and Human Relations.	
Unit II : Human behaviour and Perception	13
hrs	
Human behaviour: Personality - Personality Theories - Personality development - Determinants of personality - Personality and behaviour - Organisational applications of personality.	
Perception: Perceptual Process - Perceptual Selectivity - Perceptual organisation	
Interpersonal perception - Managerial applications of perception.	
Unit III : Attitudes, values and Interpersonal behaviour	13
hrs	

Attitudes and values: Factors in attitude formation- Attitude change - Values - Factors in value formation.

Interpersonal behaviour: Nature - Transactional Analysis - Benefits and uses of Transactional Analysis.

Unit IV :Motivation and Organisational Conflicts

13

hrs

Motivation: Motivation and Performance - Motivation and behaviour - Theories of Motivation.

Organisational Conflicts: Conflicts - Individual level conflict - Group level conflict - Organisational level conflict - Conflict management.

***Unit V :Group dynamics**

13

hrs

Group dynamics: Concept - Formal and Informal groups - Significance and Problems of Informal Organizations - Group behaviour - Factors affecting Group Performance - Group decision making.

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Organisational Behaviour	L.M. Prasad	Sultan Chand and Sons, New Delhi. Ed.2015

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Organisational Behaviour	Fred Luthans	McGraw Hill Book Company,New Delhi. 11 th Ed, 2014.
2	Organisational Behaviour	S.S. Khanka	S. Chand and Company, New Delhi 2013.

