

Employability**B.Com/B.Com (CA)/B.Com (e-Commerce)/B.Com (Business Analytics)****Semester I****(For the students admitted from the academic year 2021– 2022 onwards)**

Course: Part III - Core I Financial Accounting -I	Course Code: 121B01/121R01/121N01/121Y01
Semester: I	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

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

- To provide knowledge of accounting concepts, principles and practices of financial accounts.
- To familiarize with the preparation of bank reconciliation statement and rectification of errors.
- To impart knowledge of preparing single entry system of book keeping.
- To develop knowledge on methods of providing depreciation.
- To understand the method of preparing accounts for non- trading organization.

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

CO	Statement	Bloom's Taxonomy level
CO1	Generate final accounts of a sole trader.	E
CO2 a	Reconcile cash book with passbook.	A
CO2 b	Rectify errors in accounting entry.	A
CO3	Prepare final accounts under single entry system.	E
CO4	Determine depreciation methods for various kinds of assets.	A
CO5	Prepare final accounts for non-trading organisation.	E

A-Apply, E-Evaluate**Syllabus:**

Unit I : Introduction to Accountancy	13 hrs
Accounting concepts and conventions – International Accounting Principles and Standards (AS1, 8 & 38) – Final Accounts.	

Unit II : BRS & Errors	11hrs
Bank Reconciliation Statement -Rectification of errors.	

Unit III : Single Entry System	13 hrs
Single Entry System: Meaning and Features-Statement of Affairs Method and Conversion Method.	

Unit IV :Depreciation	15hrs
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
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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. 2018.

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. 2020-2021.
2.	Advanced Accountancy	R.S.N.Pillai and Bagavathi	Konark Publishers Pvt.Ltd. Delhi.Ed. 2018
3.	Advanced Accountancy: Theory, Method and Application - Vol. 1	R.L.Gupta	S. Chand Publishing, New Delhi, Ed.2015

E-Resources: (Web resources & E-books)

- <https://www.freebookcentre.net/business-books-download/Financial-Accounting-by-University-Of-Calicut.html>
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO 1	H	H	H	M	-	-	-	M	H	H	M	E
CO 2a&b	H	H	M	M	-	-	-	L	H	H	M	A
CO 3	H	H	H	H	-	-	-	M	H	H	M	E
CO 4	M	H	H	M	-	-	-	L	H	H	M	A
CO 5	H	M	H	M	-	-	-	M	H	H	M	E

Correlation Level: H – High, M- Moderate, L-Low

Employability

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

Semester II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III – Core III- Financial Accounting -II	Course Code: 221B03/221R03/221N03/221Y03
Semester: II	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To familiarize with hire purchase and installment system.
- To acquaint knowledge on branch and departmental accounting.
- To prepare partnership accounts.

CO 1	L	H	M	M	-	-	-	M	H	H	M	A
CO 2	H	H	H	L	-	-	-	M	H	H	M	E
CO 3	H	H	M	M	-	-	-	M	H	H	H	U
CO4	M	H	H	M	-	-	-	M	H	H	M	A
CO5	H	H	H	M	-	-	-	M	H	H	M	E

Correlation Level: H – High, M- Moderate, L-Low

Employability

B.Com

Semester II

(For the students admitted from the academic year 2021–2022 onwards)

Course: Part III -Core IV–E-Banking	Course Code: 221B04
Semester: II	No. of Credits:4
No. of hours : 75	C:65T: 10
CIA Max. Marks: 50	ESE Max. Marks:50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To provide knowledge on banking system in India.
- To ensure knowledge of banking operations.
- To impart knowledge on negotiable instruments.
- To acquaint with the e-banking operations.
- To enrich knowledge on EFT.

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

CO	Statement	Bloom's Taxonomy level
CO1	Gain Knowledge of the banking system.	U
CO2	Discuss banker and customer relationship.	U
CO3	Gain knowledge on rules relating to negotiable instruments.	U
CO4	Enable knowledge on electronic banking.	U
CO5	Involve in EFT.	An

U –Understand, An-Analyse

Syllabus:

Unit I: Introduction to Banking	14 hrs
Definition of Banking – Classification of Banks -Banking System: Branch Banking – Unit Banking – Universal Banking. Commercial Banking: Functions – Role of Banks in Economic Development – Credit Creation. Central Banking: Functions – Methods of Credit Control. Reserve Bank of India: Functions.	

Unit II: Banker and Customer	12 hrs
Banker and Customer: Relationship between Banker and Customer– Special types of Customers – Customer Identification and KYC Norms - Opening of Bank Account – Types of Accounts – Steps in opening account – Pass Book. Bank Lending: Significance – Principles – Forms of Lending – Factors influencing bank lending.	
Unit III: Negotiable Instruments	13 hrs

Characteristics of Negotiable Instruments–Similarities.
 Cheques: Definition- Types – Promissory Note: Features – Bill of Exchange: Features.
 Crossing: Types of Crossing.
 Endorsement: Definition–Types of Endorsement– Rules regarding Endorsement.

Unit IV: E-Banking **14 hrs**
 Electronic Banking: Meaning – Services – Benefits – Challenges – Opportunities.
 Internet Banking: Meaning – Services – Drawbacks – Major Issues.
 Mobile Banking: Definition – Features – System – Drawbacks.
 ATMs: Features – Types – Functions.
 Credit cards: Features – Services – Classification – Benefits – Drawbacks.
 Debit cards: Mechanism – Precautions.
 Smart cards: Types – Security Features.

Unit V: Electronic Fund Transfer System **12 hrs**
 Electronic Money – Definition – Categories – Merits – Demerits.
 E-wallet – Definition – Features –Advantages - Disadvantages - Types.
 Electronic Fund Transfer (EFT): Steps – Benefits.
 Electronic Clearing Services (ECS) – Benefits.
 Electronic Payment System – Features – Process – Payment Methods.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I	Banking Theory, Law and Practice	E.Gordon and K.Natarajan	Himalaya Publishing House, Mumbai. Ed. 2019
I -V	Banking Theory, Law and Practice	Dr.S.Gurusamy	Tata McGraw-Hill EducationPvtLtd.Ed.2017

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Indian Banking	S.Natarajan & Dr.R.Parameswaran	S.Chand & Co Ltd., New Delhi. Ed.2015.
2.	Banking Theory, Law and Practice	K.P.Kandasami S.Natarajan & R.Parameswaran	S.Chand &Co Ltd., New Delhi. Ed. 2016

E-Resources :(Web resources & E-books)

- <https://www.goodreads.com/book/show/33227516-banking-law-and-practice>
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	M	-	-	-	-	-	H	H	H	U
CO2	H	H	M	-	-	-	-	-	H	H	H	U
CO3	H	H	M	-	-	-	-	-	H	H	H	U
CO4	H	H	H	-	-	-	-	-	H	H	H	U
CO5	H	H	H	-	-	-	-	-	H	H	H	An

Correlation Level: H – High, M- Moderate, L-Low

Employability

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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.

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	H	M	H	M	R
CO2	H	H	H	H	H	H	U
CO3	H	M	M	H	H	M	A
CO4	H	M	M	H	H	H	A
CO5	H	L	M	M	H	H	U
CO6	H	M	L	M	M	L	A
CO7	H	M	L	H	M	L	A

Employability

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Semester IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III – Core X – Cost Accounting	Course Code:421B10/421R10/421N10
Semester: IV	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To impart knowledge on methods of costing.
- To familiarise with the techniques of material control.

- To understand the basics of wage payment.
- To be conversant with the frontiers of process accounting.
- To acquaint with contract costing.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the basic concepts of costing and prepare cost sheet	E
CO2	Determine the techniques of material control for stock valuation	A
CO3	Compute labour cost and overhead accounting.	A
CO4	Prepare process and contract costing.	A
CO5	Compare cost and financial statements.	An

A-Apply, E-Evaluate, An-Analyse

Syllabus:

Unit I : Introduction to Cost Accounting (Problem and Theory)	12 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)	14 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)	14 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)	12 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

Books 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
2.	Cost Accounting : Text, Problems and Cases	Jawahar Lal ,Seema Srivastav Manisha Singh	McGraw-Hill Publication Edition 2019

E-Resources: (Web resources & E-books)

- Management and Cost Accounting Drury, Cengage publication, Ed.2016
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO1	H	H	M	H	-	-	-	L	H	H	H	E
CO2	H	H	M	H	-	-	-	L	H	H	H	A
CO3	H	M	H	M	-	-	-	L	H	H	H	A
CO4	H	M	H	M	-	-	-	L	H	H	H	A
CO5	H	M	H	M	-	-	-	L	H	H	H	AN

Correlation Level: H – High, M- Moderate, L-Low

Employability

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
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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

E-Resources : (Web resources & E-books)

- <https://www.tutorialspoint.com/auditing/>

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom’s Taxonomy level
CO 1	H	L	L	L	H	M	R
CO 2	H	M	L	L	H	M	U
CO 3	H	M	L	M	H	M	A
CO 4	H	M	L	M	H	M	U
CO5	H	L	L	L	H	L	U
CO6	H	L	L	L	H	L	A

Employability**B.Com****Semester IV****(For the students admitted from the academic year 2021 – 2022 onwards)**

Course: Advanced Learners Course I –Principles of Insurance	Course Code: 421BA1
Semester: IV	No. of Credits: 4
Self Learning	ESE Max. Marks: 100

Course Objectives:

- To provide basic knowledge of insurance business.
- To impart the knowledge on concept of risk.
- To acquaint with the knowledge on life insurance.
- To equip with the basic knowledge on Marine insurance.
- To identify fire insurance policies.

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

CO	Statement	Bloom's Taxonomy level
CO1	Express the concept of risk.	U
CO2	Describe the elements of insurance.	U
CO3	Compare and contrast different life insurance policies.	A
CO4	Discuss the concept of marine insurance.	U
CO5	Discuss the basics of fire and miscellaneous insurance.	U

U –Understand, 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

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	M	L	L	-	-	-	L	H	H	H	U
CO2	H	M	M	L	-	-	-	L	H	H	H	U
CO3	H	H	H	M	-	-	-	L	H	H	H	A
CO4	H	M	M	M	-	-	-	L	H	H	H	U
CO5	H	M	M	M	-	-	-	L	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Employability**B.Com****Semester IV & VI****(For the students admitted from the academic year 2021 – 2022 onwards)**

Course: Part IV–Advanced Learners Course I & II Institutional Training	Course Code: 421BA2 / 621BA5
Semester: IV & VI	No. of Credits:4
Self Learning	ESE Max. Marks: 100

Course Objectives:

- To understand the functions of day to day business environment.

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

CO	Statement	Bloom's Taxonomy level
CO1	Relate knowledge of theory in practical business environment.	A
CO2	Explain the function of business activities.	An
CO3	Awareness on the challenges in the dynamic business environment.	An

A-Apply An-Analyse**Syllabus:****Institutional Training**

The student shall undergo the Institutional Training in any one of the following business establishments:

- Commercial Banks.
- Insurance Companies.
- Joint Stock Companies.

- Logistic Companies.
- Co-operative Societies.
- Share Brokers, Firms of Investment Consultants.
- Professional Firms.
- Travel Agencies and Courier Services.
- Manufacturing Units.

Each student has to undergo training for a period of two weeks and maintain a work diary.

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

Mapping of Course outcome with POs and PSOs.

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	H	H	H	-	-	M	H	H	H	A
CO2	H	H	M	H	H	-	-	H	H	H	H	An
CO3	H	H	M	H	M	-	-	H	H	H	H	An

Correlation Level: H – High, M- Moderate, L-Low

Course Evaluation Methods:

Work Diary	Report	Viva-Voce	Total
30	30	40	100

Employability

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

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III - Core XIV -Income Tax	Course Code: 521B14/521R14/521N14
Semester: V	No. of Credits: 5
No. of hours : 90	C: 78 T: 12
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours T: Tutorial)

Course Objectives:

- To gain conceptual understanding of Income Tax provisions.
- To apply knowledge of tax provisions on calculation of salary income.
- To understand tax provisions relating to income from house property and other sources.
- To familiarise students on the provisions of computation of business and professional income.
- To understand the application of the provisions relating to capital gains.
- 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	Discuss the fundamental concepts of income tax.	U
CO2	Determine the Salary income.	An
CO3	Estimate income from house property and other sources.	An

CO4	Assess business or professional income and Capital Gains	An
CO5	Explain the deductions from GTI.	An

U –Understand, An-Analyse

Syllabus:

Unit I : Income Tax Act (Theory& Problem)	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 with respect to 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	Margham Publications, 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, Sahitya Bhawan Publications, Delhi. (Editions applicable for the respective previous year)

E-Resources: (Web resources & E-books)

- www.incometaxindia.gov.in/
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	M	M	-	-	H	H	H	H	U
CO 2	H	H	H	H	M	-	-	H	H	H	H	An

CO 3	H	H	H	H	M	-	-	H	H	H	H	An
CO4	H	H	H	H	M	-	-	H	H	H	H	An
CO5	H	H	H	H	M	-	-	H	H	H	H	An

Correlation Level: H – High, M- Moderate, L-Low

Employability

B.Com

Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV Skill Enhancement Course III :SQL – Practicals	Course Code: 521BS4
Semester: V	No. of Credits:2
No. of hours : 45	T: 6 P: 39
CIA Max. Marks: 100	ESE Max. Marks: -

(T: Tutorial, P: Practical)

Course Objectives:

- To enhance programming skills using SQL.
- To enhance database administration using SQL.

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

CO	Statement	Bloom's Taxonomy level
CO1	Gain knowledge on SQL programming using variables and functions.	A
CO2	Prepare Database using SQL	A
CO3	Draw report using SQL queries.	A

A-Apply

Syllabus:

List of Practicals	39 hrs
<p>Contents 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 and insert data into customer database. ➤ Create and update the records of supplier database. ➤ Calculate the total amount of purchase by using sum operation in purchase database. ➤ Calculate the total amount of sales by using arithmetic and logical operators in sales database. ➤ Create, insert and update the records in students profile database. ➤ Calculate total and average marks in students marks. ➤ Create, insert and sorting the data in salesmen database. ➤ Create and filter the records of employee database. ➤ Create employee payroll database and calculate the gross salary. 	

E-Resources : (Web resources & E-books)

- www.sql-tutorial.net/
- MOOC Courses

Mapping of Course outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO1	H	H	H	H	-	-	-	M	H	H	H	A
CO2	H	H	H	H	-	-	-	M	H	H	H	A
CO3	H	H	H	H	-	-	-	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Employability

B.Com
Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV– Skill Enhancement Course III –Salesmanship	Course Code: 521BS5
Semester: V	No. of Credits: 2
No. of hours : 45	C:40 T: 5
CIA Max. Marks: 100	ESE Max. Marks: -

(C: Contact hours T: Tutorial)

Course Objectives:

- To impart knowledge on nature and scope of salesmanship.
- To familiarize with personal selling process.
- To acquaint with recruitment and training of salesman.
- To provide knowledge on motivation and remuneration of salesman.
- To gain knowledge of ways of supervision of salesman.

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

CO	Statement	Bloom's Taxonomy level
CO1	Describe the role & responsibilities of salesman.	A
CO2	Identify the personal selling process and sales forecasting techniques.	C
CO3	Discuss process of recruitment and types of training.	A
CO4	Explain basics of motivation and remunerating salesman.	U
CO5	Examine the performance of salesman.	U

U –Understand, A-Apply C-Create

Syllabus:

Unit I : Nature and scope of salesmanship	8 hrs
Features-objectives-nature-advantages-criticisms-salesmanship vs selling- salesmanship vs. advertising- types-classification of salesman- function, duties and responsibilities of salesman-quality of a successful salesman-aggressive selling-circumstances suitable for aggressive selling-methods.	

Unit II Personal Selling Process	9 hrs
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Steps in the personal selling process-theories of selling-sales organization and sales manager-importance-need for sales organization-functions-sales forecasting-importance-factors to be considered in sales forecasting-techniques of sales forecasting-departments of sales organization-types of sales organization-classification of sales organization-sales manager-importance-qualities-functions-duties and responsibilities.

Unit III : Recruitment and Training **7 hrs**

Process of recruitment-training of salesmen-need for training-objectives of training-advantages of good training programme- contents of a good training programme-types and methods of training-limitations of training.

Unit IV: Motivation and Remuneration **8 hrs**

Need for motivation-tools of motivation-remuneration of salesman-objectives of good remuneration scheme-essentials of good remuneration plan-factors influencing the remuneration plan-methods of remuneration.

Unit V: Supervision and Control **8 hrs**

Need for control of salesman-advantages-factors determining allocation of sales territories-advantages of allocation of sales territories-sales quotas-factors to be considered while fixing sales quotas-methods of setting quotas-advantages and limitations of sales quotas-evaluation of performance-measurement of performance of salesmen.

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Advertising and Salesmanship	P.Saravanel and Sumathi	Margham Publications Ed.,2017

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Advertising Principles and Practice	Ruchi Gupta	S.Chand and Company Ltd.Ed.,2018
2.	Personal Selling and Salesmanship	C.B.Gupta	Scholar Tech Press.Ed.,2020

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	H	M	M	-	-	M	H	H	H	A
CO2	H	M	H	L	M	-	-	M	H	H	H	C
CO3	H	H	H	M	L	-	-	L	H	H	H	A
CO4	H	M	M	L	L	-	-	M	H	H	H	U
CO5	L	H	H	L	L	-	-	M	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Employability

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

Semester VI

(For the students admitted from the academic year 2021-2022 onwards)

Course: Part III- Core XVII -Management Accounting	Course Code: 621B17/621R17/621N17
Semester: VI	No. of Credits: 5
No. of hours : 90	C: 78 T: 12

CIA Max. Marks: 50	ESE Max. Marks: 50
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(C: Contact hours, T: Tutorial)

Course Objectives:

- To provide fundamental knowledge in Management Accounting.
- To identify the appropriate technique of management accounting for decision making.
- To develop skills associated with the interpretation of financial statements.
- To enable students in systematically applying management accounting concepts in business environment.
- 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	Discuss the concepts of management accounting.	U
CO2	Interpret the financial statements using ratio analysis.	E
CO3	Prepare cash flow statement and estimate working capital.	An
CO4	Compute marginal cost, break-even point for decision making.	E
CO5	Prepare budgets for finance control.	A

U –Understand, A-Apply, E-Evaluate, An-Analyse

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 fund 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- preparation of 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.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Management Accounting	T.S.Reddy & Y.Hari Prasad Reddy	Margham Publications, Chennai, Reprint 2015
2.	A Textbook of Accounting for Management	Maheshwari.S.N. MaheshwariS.K.& Maheshwari Sharad K	Vikas Publishers,4th Edition Reprint 2017

E-Resources: (Web resources & E-books)

- www.zenwealth.com/business_finance_online/
- Management Accounting. Shankaranarayanan/ Ramnath .Cengage Publications. 2016.
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	M	H	M	-	-	M	H	H	H	U
CO2	H	H	H	H	-	-	-	M	H	H	H	E
CO3	H	H	H	H	-	-	-	M	H	H	H	An
CO4	H	H	H	H	-	-	-	M	H	H	H	E
CO5	H	H	H	H	M	-	-	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship**B.Com****Semester I**

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III - Core II - Business Organisation	Course Code: 121B02
Semester: I	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To disseminate knowledge on scope of business.
- To promulgate characteristics of soletradership and partnership business.

- To identify the features of corporate form of organization.
- To identify the significance of location and size of business.
- To gain knowledge on business combinations and ethics in modern business.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the fundamentals of business.	U
CO2	Explain soletradership and partnership forms of organisation.	U
CO3	Identify the types of Joint stock company, Co-operatives, Private and Public Enterprises.	U
CO4	Discuss optimum size and suitable location for the business.	U
CO5	Explain business combination and ethics in business.	U

U –Understand

Syllabus:

Unit I : Nature and Scope of Business	10 hrs
Nature and scope of business - characteristics of business - objectives of business – role of profit in business- business risk.	

Unit II : Sole Proprietorship & Partnership	15 hrs
Forms of organization: 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	14 hrs
Joint Stock Company: Characteristics – Kinds – shares-debentures. 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. Business Ethics: Nature – Sources of ethics – Importance – Factors influencing business ethics – Improving ethical decision making.	

Books for study:

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

V	Essentials of Business Environment Text, Cases & Exercises	K. Aswathappa	Himalaya Publishing House, New Delhi, 2019
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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,2016
2.	Modern Business Organisation and Management	S.A Sherlekar	Himalaya Publishing House, New Delhi, 2017

E-Resources: (Web resources & E-books)

- <http://www.company-registration.in>
- <http://www.mca.gov.in>
- MOOC Courses

Mapping of Course outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	-	-	-	-	-	H	H	H	U
CO 2	H	H	M	-	-	-	-	-	H	H	H	U
CO 3	H	H	M	-	-	-	-	-	H	H	H	U
CO 4	H	H	M	-	-	-	-	-	H	H	H	U
CO 5	H	H	M	M	-	-	-	-	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

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

E-Resources : (Web resources & E-books

- https://books.google.co.in/books?id=OGbgkOKoeO0C&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO 1	H	M	H	M	H	H	R
CO 2	H	M	H	M	M	H	U
CO 3	H	M	H	H	M	H	U
CO 4	H	M	H	H	M	H	U
CO 5	H	L	H	H	H	M	R
CO 6	H	L	H	H	H	H	A
CO 7	H	M	H	M	H	H	U

Entrepreneurship

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

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
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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 :Organisation13 hrs
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.

E-Resources : (Web resources & E-books)

- Management Essentials,DuBrin, Cengage Publication,2016

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom’s Taxonomy level
CO 1	H	M	H	M	H	H	R
CO 2	H	M	H	H	H	M	R
CO 3	H	H	H	H	H	H	U
CO 4	H	H	H	H	H	H	U
CO 5	H	M	H	M	H	H	U
CO 6	H	L	H	H	H	L	U

CO 7	H	L	H	H	H	H	A
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Entrepreneurship

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

Semester III

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III - Core VIII - Principles of Marketing	Course Code: 321B08/321R08/321N08/321V08
Semester: III	No. of Credits: 4
No. of hours : 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To provide a comprehensive understanding of the marketing concepts.
- To impart knowledge on marketing functions.
- To identify the marketing mix components.
- To provide knowledge on promotion mix.
- 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	Describe the concepts of marketing.	U
CO2	Discuss the functions of physical supply, warehousing, standardization and grading.	U
CO3	Explain the concept of product life-cycle and pricing policies.	U
CO4	Suggest promotional techniques in marketing.	A
CO5	Identify the methods of channels of distribution.	A

U –Understand, A-Apply

Syllabus:

Unit I : Marketing	14 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 : Place Utility	14 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	11 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.
Marketing ethics-online and cyber marketing- Benefits- Process.
Green Marketing- Efforts & Activities- Importance.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Modern Marketing Principles and Practice	R.S.N. Pillai and Bagavathi	S. Chand and Company, New Delhi.Ed. 2015.
V	Basics of Marketing Management Theory And Practice	Dr.R.B.Rudani	S. Chand and Company, New Delhi.Ed. 2014

Books 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
2.	Principles of Marketing	S.A.Sherlekar and R.Krishnamoorthi	Himalaya Publishing House, Mumbai, Ed.2018

E-Resources: (Web resources & E-books)

- <https://www.zuj.edu.jo/download/philip-kotler-principles-of-marketing-pdf/>
- Principles of Contemporary Marketing, Kurtz, Cengage Publications
- MOOC Courses

Mapping of Course outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	M	-	-	-	-	L	H	H	H	U
CO2	H	H	M	-	-	-	-	M	H	H	H	U
CO3	H	H	M	-	-	-	-	M	H	H	H	U
CO4	H	H	H	-	-	-	-	M	H	H	H	A
CO5	H	H	H	M	-	-	-	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship**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
1.	Entrepreneurial Development	C.B. Gupta and N.P.Srinivasan	Sultan Chand and Sons, New Delhi, Ed., 2015

E-Resources : (Web resources & E-books)

- Entrepreneurship: Text & Cases-Reddy,Cengage Publication,2016

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO 1	H	L	H	H	H	H	R
CO 2	H	L	H	H	H	H	U
CO 3	H	L	H	H	M	H	A
CO 4	H	M	H	H	M	H	R
CO 5	H	H	H	H	M	H	U
CO 6	H	M	H	M	M	M	A

Entrepreneurship

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
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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.			

E-Resources : (Web resources & E-books)

- www.mca.gov.in
- <https://nclt.gov.in/>
- e annual reports
- e proxy
- e voting
- e prospectus
- e share application.

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	M	M	H	H	R
CO2	H	L	M	H	H	H	U
CO3	H	M	M	H	H	M	U
CO4	H	H	M	M	H	M	A
CO5	H	M	H	M	L	H	A
CO6	H	L	M	M	H	L	U

Entrepreneurship

B.Com

Semester IV

(For the students admitted from the academic year 2021-2022 onwards)

Course: Part III - Core XI – Entrepreneurial Development	Course Code: 421B11
Semester: IV	No. of Credits: 4
No. of hours : 75	C:65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To expose the students to entrepreneurial culture.
- To provide orientation towards entrepreneurship.
- To create awareness on EDPs.

- To motivate the students to setup and manage Micro, Small and Medium Enterprise.
- To encourage students to identify new projects.

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

CO	Statement	Bloom's Taxonomy level
CO1	Describe entrepreneurial traits.	U
CO2	Identify the quality of successful entrepreneur.	A
CO3	Describe Entrepreneurial Development Programmes.	U
CO4	Identify a project and Prepare a business plan.	A
CO5	Identify successful MSMEs.	A

U –Understand, A-Apply

Syllabus:

Unit I : Entrepreneur	13 hrs
Entrepreneur: characteristics – functions – intrapreneur and its characteristics - types – entrepreneurs and managers – motivational factors to become entrepreneur- entrepreneurial competencies-entrepreneur and economic development.	

Unit II : Entrepreneurship	14 hrs
Entrepreneurship: entrepreneur vs. entrepreneurship–factors stimulating entrepreneurship –environment for entrepreneurship–factors affecting entrepreneurship growth- theories of entrepreneurship.	

Unit III : Entrepreneurial Development Programmes	11 hrs
Entrepreneurial Development Programmes: need – objectives –phases of edp – institutions for entrepreneurship development. Women Entrepreneurs: types-problems-remedial measures.	

Unit IV : Project Identification	14 hrs
Project identification and project report preparation.	

Unit V : Micro, Small and Medium Enterprises (MSME)	13 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., 2017

Books 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., 2017
2.	Entrepreneurial Development	Dr.S.S.Khanka	S.Chand& Company,NewDelhi,Ed.,2018

E-Resources: (Web resources & E-books)

- Entrepreneurship: Text & Cases-Reddy, Cengage Publication,2019
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO1	H	H	M	M	H	-	-	M	H	H	H	U
CO2	H	H	H	H	M	-	-	H	H	H	H	A
CO3	H	H	M	L	M	-	-	H	H	H	H	U
CO4	L	H	H	M	H	-	-	M	H	H	H	A
CO5	H	H	H	M	H	-	-	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

B.Com

Semester IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV – Skill Enhancement Course II –Webpage Designing – Practicals	Course Code: 421BS2
Semester: IV	No. of Credits: 2
No. of hours : 45	T:5 P;40
CIA Max. Marks: 100	ESE Max. Marks: -

(P: Practical, T: Tutorial)

Course Objectives:

- To enable the students learn the basic concepts of HTML and DHTML.
- To familiarise the students in formatting image in HTML.
- To impart knowledge on cascading style sheets.
- To create a business web page.
- To understand the concepts of JavaScript.

Course Outcomes: On completion of the course the students will be able to

CO	Statement	Bloom's Taxonomy level
CO1	Design web pages using standard HTML tags and cascading style sheets.	A
CO2	Convert graphics into web pages as embedded images, links and backgrounds.	A
CO3	Design a web page for a business.	C

A-Apply, C-Create

Syllabus:

List of Practicals <ul style="list-style-type: none"> ➤ Create a web page using different formatting tags. ➤ Design an invoice using table tag. ➤ Design a catalogue using list tag. ➤ Insert and format image in HTML. ➤ Design a web page for product description using hyper link. ➤ Design an advertisement using frames. ➤ Design a web page with a form. ➤ Design a web site for a travel agency. ➤ Design a company profile using cascading style sheets. ➤ Create an e-Mail web site using Java Script. 	(40 Hours)
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Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	-	-	M	H	H	H	A
CO 2	H	H	H	H	H	-	-	M	H	H	H	A
CO 3	H	H	H	H	H	-	-	M	H	H	H	C

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

B.Com

Semester IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV – Skill Enhancement Course II – Principles of Advertising	Course Code:421BS3
Semester: IV	No. of Credits: 2
No. of hours : 45	C:40 T: 5
CIA Max. Marks: 100	

(C: Contact hours T: Tutorial)

Course Objectives:

- To impart knowledge on nature and scope of advertising.
- To inculcate knowledge on functions of advertising agencies.
- To design advertisement copy.
- To identify advertisement media.
- To inculcate skills required for preparation and execution of advertising budget.

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

CO	Statement	Bloom's Taxonomy level
CO1	Describe scope and ethics in advertisement.	U
CO2	Identify the functions of advertising agency.	U
CO3	Design effective advertisement layout and copy.	C
CO4	Identify appropriate media of advertisement.	U
CO5	Prepare advertisement budget and plan advertisement campaign.	A

U –Understand A-Apply C-Create

Syllabus:

Unit I : Nature and Scope of Advertising	8 hrs
Advertising: meaning-nature and scope –evolution-functions-benefits-criticisms of advertising-objectives-types of advertising-social and ethical aspects of advertising.	

Unit II: Advertising Agencies	8 hrs
Advertising Agencies: need-types-structure of advertising agency- functional departments of an advertising agency –functions of advertising agency-agency compensation-selection and evaluation of advertising agency.	

Unit III : Advertising Copy	7 hrs
Advertising Copy: characteristic values in the advertisement copy-format of the copy-classification. Advertising copy design layout: steps involved in preparation of layout- principles of effective design and layout size of advertisement.	

Unit IV: Advertising Media	8 hrs
Advertising Media: classification-planning and operations of advertising media- media planning-factor determining advertising media. Forms of Media: indoor advertising: press- newspaper -magazines-radio and television advertising –cinema media. Outdoor advertising: poster-banners - neon signs- travelling displays-merits and demerits-direct mail advertising-display media of advertising-exhibition-trade fair.	

Unit V:Advertisement Budget and Campaign planning	9 hrs
Advertising Budget: preparation and execution of advertising budget – methods of determining the advertising budget appropriation- factors influencing advertising budget appropriation. Advertisement Campaign planning: parameters involved in an advertisement campaign –steps in advertisement campaign planning process.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Advertising and Salesmanship	P. Saravanavel and Sumathi	Margham PublicationsEd:2018

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Advertising Principles and Practice	Ruchi Gupta	S.Chand and Company Ltd.Edition:2018
2.	Fundamentals of Advertising	Neeru Kapoor	Pinnacle Learning, Edition 2017

E-Resources: (Web resources & E-books)

- https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
- <https://nios.ac.in/media/documents/srsec335new/ch17.pdf>

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	M	L	H	M	-	-	-	L	H	H	H	U
CO 2	H	H	M	M	-	-	-	L	H	H	H	U
CO 3	H	H	H	M	-	-	-	M	H	H	H	C
CO 4	H	H	M	H	-	-	-	M	H	H	H	U
CO 5	H	H	M	M	-	-	-	L	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

B.Com

Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III – Core XIII – Micro Finance	Course Code: 521B13
Semester: V	No. of Credits: 4
No. of hours : 75	C:65 T:10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours T: Tutorial)

Course Objectives:

- To develop the basic knowledge on Micro finance and micro finance institutions.
- To acquaint with micro finance delivery methodologies.
- To gain knowledge of the creative micro finance models.
- To know about micro finance products and services.
- To understand the revenue models and risks involved in micro finance.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the role of micro finance and micro finance institutions.	U
CO2	Explore the microfinance delivery methodologies.	U
CO3	Discuss the innovative and creative micro finance models.	U
CO4	Identify impact of micro finance and illustrate the financial products and services.	U
CO5	Explain the revenue models of micro finance and risk management.	U

U –Understand**Syllabus:**

Unit I: Introduction to Micro Finance	13 hrs
Introduction to micro finance-economic growth and transformation-lessons from international experience-micro finance services-challenges for micro finance-state interventions in rural credit in India-NABARD and SHG bank linkage programmes-constraints in mainstreaming of MFIs-governance and the constitution of the board of various forms of MFIs- micro finance versus informal sources of lending.	
Unit II : Micro Finance Delivery Methodologies	14 hrs
The self-help group model -federated self-help group approach-The Grameen bank model- Non Banking Finance Company (NBFC) Model –legal format and governance-legislation affecting institutions engaged in micro finance-India financial sector and financial inclusion- challenges of micro finance movement - demand and supply of micro-financial services in India.	
Unit III : Innovative and Creative Micro Finance Models	10 hrs
Innovative and creative micro finance models-impact of micro finance-social performance management- gender sensitivity and focus - emerging issues: livelihood Approach- Sustainable livelihood and micro finance-livelihood promotion and micro finance- inclusion of urban poor- new funding opportunities- role of technology-ethical norms and code of conduct-transparency in the MF sector.	
Unit IV : Impact Assessment and Social Assessment of MFIs	14 hrs
Impact assessment –impact assessment process-poverty and micro finance-financial products and services- credit delivery methodologies- non financial services-fundamentals of designing products- credit product- sustainable interest rate-saving product.	
Unit V : Revenue Models of Micro Finance	14 hrs
Introduction-revenue models of micro finance-Cost Volume and Profit (CVP) analysis-measuring operating efficiency and productivity in MFIS-factors affecting operating expenses- issues in operating efficiency-strategies for optimum efficiency level. Risk management: types of risk-managing credit risk.	

Book for study:

Unit	Name of the Book	Author	Publishers with Edition
I – V	Micro-Finance Perspective and Operations	-	Indian Institute of Banking and Finance. Macmillan Publishers India Ltd, 2010

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Microfinance Management	Pradeep Kumar Mishra	CENGAGE INDIA, Ed ,2019
2.	Microfinance	Siegfried Silverman	White Falcon Publishing,Ed,2018

E-Resources: (Web resources & E-books)

- https://books.google.co.in/books?id=QGbgkOKoeQ0C&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	-	-	-	-	-	H	H	H	U
CO 2	H	H	M	-	-	-	-	M	H	H	H	U
CO 3	H	H	M	H	-	-	-	M	H	H	H	U
CO4	H	H	M	M	-	-	-	M	H	H	H	U
CO5	H	H	M	M	-	-	-	M	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

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

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	MarghamPublicatiois, 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)

E-Resources : (Web resources & E-books)

- www.incometaxindia.gov.in/

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	M	H	H	H	R
CO2	H	M	M	H	H	H	A
CO3	H	M	M	H	H	M	A
CO4	H	M	H	H	H	H	A
CO5	H	M	H	H	H	H	U
CO6	H	L	H	H	H	L	A
CO7	H	M	M	H	H	H	U

Entrepreneurship

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
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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
1.	Financial Management Principles and practice	S.N. Maheswari	Sultan Chand and Sons, New Delhi Ed.2014

E-Resources : (Web resources & E-books)

- www.efinancemanagement.com/source-of-finance/
- Financial Management (Theory, Problems and Solutions) Palanivelu V.R. S.Chand. 3rd edition.

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	M	L	H	M	R
CO2	H	M	M	M	H	M	U
CO3	H	L	M	H	H	M	U
CO4	H	M	M	H	H	H	U
CO5	H	L	H	M	H	M	U
CO6	H	M	M	M	H	M	A

Entrepreneurship

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

E-Resources : (Web resources & E-books)

1. <http://infimoney.com/fundamental-analysis/Indian-stocks/>
2. www.equitypundit.com/technical-analysis/
3. www.moneycontrol.com
4. Investment an Introduction. Mayo.Cengage Publication. 2016.

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	H	M	L	M	R
CO2	H	H	H	M	M	M	R
CO3	H	H	H	H	M	H	R
CO4	H	H	H	H	M	M	A
CO5	H	H	H	H	L	M	U
CO6	H	H	H	H	M	H	U

Entrepreneurship

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(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
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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

E-Resources : (Web resources & E-books)

- www.commerce.gov.in
- www.dgft.gov.in
- www.eximguru.com
- International Business ,Bhalla.V.K. , S. Chand Publication, Delhi

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	L	H	L	H	M	R
CO2	H	L	H	L	H	M	U
CO3	H	M	H	M	H	M	A
CO4	H	M	H	M	H	M	U
CO5	H	L	H	L	M	M	U
CO6	H	M	H	M	H	M	A

Entrepreneurship

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.
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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
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I - V	Good and Services Tax	CA Harshita Rai Chandani CA Dhananjay Ojha	Commerce Gurukul Publications, New Ashok Nagar, New Delhi. Reprint 2019.
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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.

E-Resources : (Web resources & E-books)

□ www.gstcoun

cil.gov.in Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	H	H	M	M	M	R
CO2	H	H	M	M	M	M	R
CO3	H	H	M	M	M	M	U
CO4	H	H	M	M	M	M	U
CO5	H	H	H	M	M	M	R
CO6	M	M	M	M	M	M	R

Entrepreneurship

B.Com/B.Com(CA)

Semester VI

(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

E-Resources : (Web resources & E-books)

- <http://www.sebi.gov.in/>
- <http://www.bseindia.com/>
- <http://www.nseindia.com/>
- <https://www.nsdl.co.in/services/>
- <https://www.cdslindia.com/>

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	M	M	M	H	R
CO2	H	M	M	M	M	H	U
CO3	H	M	H	M	H	H	A
CO4	H	H	H	M	H	H	U
CO5	H	H	M	M	H	H	U
CO6	H	H	H	M	H	H	A

Entrepreneurship

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 – Elective II Services Marketing	Course Code: 617BE4/617RE4/617NE4
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 impart knowledge on concepts and strategies of services marketing.
- CE2: To identify the opportunities available in service sector.
- CE3: To provide comprehensive understanding of consumer behaviour.
- CE4: To familiarize the pricing strategies.
- CE5: To understand the channels and design of a service distribution system.
- CE6: To acquaint knowledge on Customer Relationship Management.
- CE7: To enhance knowledge on Service Quality Management.

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

O	Statement	Bloom's Taxonomy level
CO1	Recognise the concepts and strategies of services marketing.	R
CO2	Apply the knowledge on consumer behaviour in purchase decision.	A
CO3	Summarise the basic service packages.	U
CO4	Explain the strategies for service distribution system.	U
CO5	Design the Customer Relationship Management	A
CO6	Discuss the Service Quality Management.	U

R-Remembrance U –

Understanding A-Apply

Syllabus:

Unit I : Service Marketing	15 hrs
Definition – Nature and Scope – Characteristics – Growth of service sector –Reasons for growth in the Services Sector – Career opportunities in service sector. Service Strategy: Process of Strategic Planning – Market oriented service strategy – Service triangle – Service marketing mix.	

Unit II : Consumer behaviour in services	16 hrs
Factors influencing consumer behaviour – Consumers expectations – Service Perception - Consumer purchase decision process. Market Segmentation: Bases of Segmentation – Criteria for Market Segmentation in services – Customisation – Stages in Market Segmentation.	

Unit III : Service Product & Pricing	16 hrs
Basic service package – Customer value hierarchy –Development of a new service – Steps in the development of a new service – Service Product mix- Service differentiation – Service life cycle management. Pricing: Pricing of services – Objectives – Approaches to pricing – Pricing Strategies linked to value Perceptions.	

Unit IV : Distribution	15 hrs
Service transaction – Service location – Service providers – Channels for Service Distribution– Design of a Service Distribution System – Strategies for channel management. Customer Relationship Management (CRM): Benefits of CRM – Drivers of Successful CRM – CRM framework – e-CRM.	

Unit IV : Service Quality Management	16 hrs
Determinants of Service Quality – Process of Service Quality Management– Service quality audit – SERVQUAL – Total quality services marketing – Service excellence. Consumer protection in services: Consumer expectations from Industries and Business – Consumer movement in India- Legal and Administrative Mechanisms for Consumer Protection in India.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Services Marketing	K.RamaMohanaRao	Pearson India Education Services, India, Second Edition, 2013.

Book for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1.	Service Marketing	VasantiVenugopal and Raghuv.N	Himalaya Publishing House, New Delhi, First Edition, Reprint 2015

E-Resources : (Web resources & E-books)

- www.marketing91.com/service-marketingmix

Mapping of Course outcome with POs

		PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	M	M	M	H	M	R
CO2	H	M	M	M	H	M	A
CO3	H	M	M	M	H	M	U

CO4	H	H	H	M	H	M	U
CO5	H	H	H	M	H	M	A
CO6	H	H	H	M	H	M	U

Entrepreneurship

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

Semester VI

(For the students admitted from the academic year 2021-2022 onwards)

Course: Part III- Elective II- Logistics Management	Course Code : 621BE6/621RE6/621NE6
Semester :VI	No. of Credits: 5
Total Hours:90	C: 78 T:12
CIA Marks:50	ESE Marks:50

(C:Contact hours, T:Tutorial)

Course Objectives:

- To provide knowledge of concepts of logistics and supply chain management.
- To understand the key elements of logistics processes.
- To familiarise with containerization and transportation.
- To impart knowledge on packaging and material handling.
- To obtain the knowledge on logistics and supply chain management functions.

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

CO	Statement	Bloom's Taxonomy Level
CO1	Discuss the concepts of logistics and Supply Chain Management.	U
CO2	Explain the role of transportation and various modes of transportation such as road transport, maritime transport and air transport.	U
CO3	Describe the function of containerization and multimodal transportation in carrying various kinds of goods.	U
CO4	Comprehend the role of warehouse and information relating to packaging and material handling.	U
CO5	Summarize the problems encountered in Logistics and Supply Chain Management.	U

U-Understanding

Syllabus:

Unit I: Logistics Management and Supply Chain Management	16 hrs
Logistics Management: Introduction – definition - activities of logistics functions – improving effectiveness of logistics management - integrated logistics support – liquid logistics. Role of supply chain management in logistics management: introduction – problems – developments – components - bullwhip effect. Elements and dimensions of supply chain management: supply network – supply chain network – supply chain risk management - global supply chain – short food supply chain – supply chain diversification – supply chain cyber security - supply chain sustainability.	

Unit II : Role of transportation	15 hrs
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Role of transportation in Logistics and Supply Chain Management (LSCM): Basic Modes of transportation - legal classification of carriers – documentation – transportation charges.
Mode of transportation: rail transport – road transport – air transport – water transport – ropeways.

Unit III : Containerisation and multimodal transport 15 hrs

Containerisation and multimodal transport : container classification – multimodal transportation – new international commercial terms – multimodal transport network system – advanced system for container management – containerisation in India – container leasing – container handling systems and equipment – maritime frauds and container crimes – private sector participation - types of containers.

Unit IV: Warehousing , Packaging and Material Handling 16 hrs

Warehousing: introduction – process – strategic warehousing – warehouse location – functionality of warehouse – service benefits – competitive advantage – classification of warehouse – warehouse designing – size of warehouse – warehouse operations.

Packaging: introduction – protective functions of packaging – packaging materials – new emerging packaging alternatives. Communication – Bar Coding and RFID – packaging operations-trends and advances.

Material Handling: introduction – dimensions – guidelines and principles of material handling – equipment for material handling – factors in material handling decisions.

Unit V: LSCM Functions 16 hrs

Organizing LSCM functions - LSCM functions integration and stages – challenges facing LSCM Managers – contemporary concepts and logistical significance.

Books for Study:

Unit	Name of the Book	Authors	Publishers With Edition
I	Logistics Management	Dr.Sudhindra Nath Bose	A.P.H Publication corporation New Delhi Ed.2016
II - V	Logistics Management	S.K.Bhattacharya	S.Chand and company Pvt.Ltd ,New Delhi Ed.2013

Books for Reference:

S.No	Name of the Book	Authors	Publishers With Edition
1.	Logistics Management	SatishC.Ailawasi & RakeshP.Singh	PHI learning Pvt Ltd, New Delhi Ed.2013
2.	Logistics and Supply Chain Management	Dr.D.L.Natarajan	Margham Publications, Chennai, Ed.2014
3.	Logistics and Supply Chain Management	Ruchika Rajput	Vrinda Publications (P) Ltd. New Delhi Ed.2012

E-Resources: (Web Resources & E-Books)

- <http://trungtamkientap.com/wp-content/uploads/2016/01/Handbook-of-logistics-english.pdf>
- <https://www.pdfdrive.com/33-logistics-management-d31869976.html>
- https://www.youtube.com/watch?v=_uevYozBx-E
- https://www.youtube.com/watch?v=Hf_ML38dSDM
- MOOC Courses

Mapping of Course Outcomes with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy Level
CO1	H	H	H	H	-	-	-	H	H	H	H	U
CO2	H	H	H	H	-	-	-	H	H	H	H	U
CO3	H	H	H	H	-	-	-	M	H	H	H	U
CO4	H	H	H	H	-	-	-	H	H	H	H	U
CO5	H	H	H	H	-	-	-	M	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

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
I – V	Financial Markets and Services	E.Gordon and K.Natarajan	Himalaya Publishing House, Mumbai. 10thEd, 2016

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

E-Resources : (Web resources & E-books)

- www.moneycontrol.com
- www.crisil.com
- www.careeratings.com
- www.amfindia.com
- Financial services, Sharma/ Mehta, Hanson. Cengage Publications 2016.

Mapping of Course outcome with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	Bloom's Taxonomy level
CO1	H	H	H	M	H	M	R
CO2	H	H	M	M	H	L	A
CO3	H	H	H	H	M	H	A
CO4	H	M	H	H	M	H	U
CO5	H	H	H	H	H	H	A
CO6	H	H	L	H	M	H	A

Entrepreneurship

B.Com

Semester VI

(For the students admitted from the academic year 2021– 2022 onwards)

Course: Part IV – Skill Enhancement Course IV – Brand Management	Course Code:621BS7
Semester: VI	No. of Credits: 2
No. of hours : 45	C:40 T: 5
CIA Max. Marks: 100	

(C: Contact hours T: Tutorial)

Course Objectives:

- To familiarize the basic knowledge on branding.
- To understand brand positioning.
- To gain knowledge on brand extension.
- To understand the elements of brand equity.
- To know the position of retail branding.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the concept of branding.	U
CO2	Discuss the brand positioning and identify brands.	A
CO3	Explain the elements of brand extension.	U
CO4	Summarise the impact of celebrity brand.	A
CO5	Discuss the determinants of successful brand management.	U

U –Understand, A-Apply

Syllabus:

Unit I : Branding	8
hrs	
Introduction- advantages and disadvantages of branding-branding decisions-global brand-brand name- branding approaches- brand building – brand extension and brand dilution-individual and organisational brand -corporate branding.	

Unit II : Brand Positioning	8
hrs	
Brand positioning- quality of successful positioning –positioning process-brand positioning strategy- -building brand personality-online brand building. Brand identity-sources-brand personality-brand awareness-brand loyalty-brand association-brand image.	

Unit III : Brand Extensions	8
hrs	
Reasons for brand extensions-evaluation of brand extension-bases for brand extension-types of brand extensions-advantages and disadvantages of brand extensions. Co-branding-types-advantages and disadvantages-functions of brand extensions.	

Unit IV : Brand Equity	8
hrs	
Brand equity-key elements: assets and liabilities-value to the customers-value to the firm-positive and negative brand equity-brand personality: dimensions of brand personality-branding and celebrity endorsement-important aspects of celebrity brand.	

Unit V : Brand Management	8
hrs	
Strategic brand management- successful brand development-effective brand management. retail branding different branding strategy- retail branding in India- future of retail branding-positioning strategy for retail brands.	

Book for study:

Unit	Name of the Book	Authors	Publishers with Edition
I – V	Brand Management	Dr.S.L. Gupta	Himalaya Publishing HouseMumbai Ed 2015

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1.	Strategic Brand Management a process of growing & strengthening brands	Prof. Mukesh Bhatia	Regal Publications Ed.2013
2.	Product and Brand Management	Tapan K. Panda	Oxford University Press.2016

E-Resources: (Web resources & E-books)

- <https://www.studocu.com/in/document/srm-institute-of-science-and-technology/master-of-business-administration/brand-management-notes/5196794>
- <http://www.eiilmuniversity.co.in/downloads/Brand-Management.pdf>
- MOOC Courses.

Mapping of Course Outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	L	-	-	-	-	-	H	H	H	U
CO2	H	H	M	M	-	-	-	M	H	H	H	A
CO3	H	H	M	-	-	-	-	L	H	H	H	U
CO4	H	H	M	M	-	-	-	M	H	H	H	A
CO5	H	H	M	-	-	-	-	L	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

B.Com

Semester VI

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV-Advanced Learners Course II- Intellectual Property Rights	Course Code: 621BA4
Semester: VI	No. of Credits: 4
Self Study	ESE Max. Marks: 100

Course Objectives:

- To introduce fundamental aspects of Intellectual property Rights.
- To impart knowledge on copyrights.
- To understand about trademarks, industrial design and geographical indication.
- To disseminate knowledge on patents.
- To familiarize with various forms of IPR.

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

CO	Statement	Bloom's Taxonomy level
CO1	Describe the basics of IPR.	U
CO2	Discuss about Copyrights.	U
CO3	Explain Trademarks.	U
CO4	Summarise the concept of Patent.	U
CO5	Summarise knowledge on various forms of IPR.	U

U-Understand

Syllabus:

Unit I : Introduction to IPR
IPR – meaning - types of IPR – features of IPR - organizational structure of IPR in India - Indian IPR scenario - legal use of IPR – TRIPS and its implication.

CO1	H	H	M	M	M	-	-	M	H	H	H	U
CO2	H	H	M	M	M	-	-	M	H	H	H	U
CO3	H	H	M	M	M	-	-	M	H	H	H	U
CO4	H	H	M	M	M	-	-	M	H	H	H	U
CO5	H	H	M	M	M	-	-	M	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Skill Development

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

Semester III

(For the students admitted from the academic year 2021 – 2022 onwards)

Part IV Skill Enhancement Course I: Professional English for Commerce	Course Code:321BS1/321RS1/321NS1
Semester: III	No. of Credits: 2
No. of hours : 45	C: 40 T:5
CIA Max. Marks: 100	ESE Max. Marks: -

(C: Contact hours, T: Tutorial)

Course Objectives:

- To prepare for interview.
- To gain expertise in technological communication.
- To improve speaking skills, negotiating and presentation skills.
- To enhance skills necessary for group communication.

Course Outcomes: On completion of the course the students will be able to

CO	Statement	Bloom's Taxonomy level
CO1	Prepare curriculum vitae.	A
CO2	Attend interviews effectively.	A
CO3	Plan to conduct meeting efficiently and maintenance of records relating to meeting.	A
CO4	Create and present organised and focused messages through speaking skills.	A
CO5	Implement skills on usage of group communication.	A

A-Apply

- **Learning Activity**
 - Prepare curriculum vitae.
 - Prepare a press report.
 - Prepare agenda for the meeting.
 - Prepare the notice of meeting.
 - Prepare the minutes of the meeting.
- **Experiential Learning**
 - Group discussion.
 - Paper presentation using technological communication.
 - Role-play: conducting interview, media interview and negotiation skill.
 - Presentation of a business plan / innovative product / product promotion.
- **Event Management and Etiquette**

- Organizing seminars.
- Master of Ceremony.
- Ensuring business etiquettes.
- Prepare the venue of meeting place.

Mapping of Course outcome with POs and PSOs

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	M	M	H	M	H	-	H	M	H	H	M	A
CO2	M	H	H	L	M	-	M	M	H	H	M	A
CO3	H	H	M	H	H	-	M	M	H	H	M	A
CO4	H	H	M	M	H	-	H	H	H	H	M	A
CO5	H	H	M	M	H	-	H	H	H	H	M	A

Correlation Level: H – High, M- Moderate, L-Low

Skill Development

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

Semester V

(For the students admitted from the academic year 2021– 2022onwards)

Course : Part III - Core XVI Business Communication	Course Code: 521B16/521R16/521N16/521V16
Semester: V	No. of Credits: 4
No. of hours : 75	C:65 T:10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- To provide knowledge on basic concepts of communication.
- To train the students in drafting effective business letters.
- To impart knowledge on making credit and status enquiries.
- To gain knowledge on writing complaints, adjustments, collection, circular and sales letters.
- To prepare business report and intra organisational communication.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the importance, media, types and principles of communication.	U
CO2	Discuss the need, functions, layout and kinds of business letters.	A
CO3	Prepare credit and status enquiry and adjustment letters.	A
CO4	Describe the procedure for preparing collection, sales and circular letters.	A
CO5	Preparation of reports of the meeting.	A

U –Understand, A-Apply

Syllabus:

Unit I : Communication hrs	15
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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
12hrs

Credit and Status enquiries – Complaints and Adjustments.

Unit IV : Sales letters
12hrs

Collection letters – Sales letters – Circular letters.

Unit V : Business report **13**
hrs

Report – Importance – Types of report – steps for preparing a report– organisation of report - qualities of good report.

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.2016

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 2018
2.	Business Communication	K.K. Sinha	Sultan Chand and Sons, New Delhi- ED 2016

E-Resources : (Web resources & E-book)

- Business Communication – Lehman, Dufrence and Sinha. Cengage Publication, Delhi.
- MOOC Courses

Mapping of Course outcome with POs and PSOs.

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	M	M	-	-	-	L	H	H	H	U
CO2	H	H	L	M	-	-	-	L	H	H	H	A
CO3	H	H	H	L	-	-	-	M	H	H	H	A
CO4	H	H	M	M	-	-	-	L	H	H	H	A
CO5	H	H	M	M	-	-	-	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Skill Development**B.Com****Semester VI****(For the students admitted from the academic year 2021 – 2022 onwards)**

Course: Part IV- Skill Enhancement Course IV: Business Data Analysis – Practicals	Course Code: 621BS6
Semester: VI	No. of Credits:2
No. of hours : 45	T:6 P: 39
CIA Max. Marks: 100	ESE Max. Marks: -

(T: Tutorial, P: Practical)**Course Objectives:**

- To inculcate knowledge on working in Excel.
- To acquaint with practical applications of Excel functions.
- 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
CO1	Applications of excel in business environment.	A
CO2	Diagrammatic representation of numerical data.	A

A-Apply**Syllabus:**

List of Practicals	39
hrs	
<p>Excel: Creation of workbook, apply insert options, editing, style formatting, cell formatting, options menu and use pivot table.</p> <ul style="list-style-type: none"> • Presentation of Budget : Fixed budget, Flexible Budget, Sales Budget, Purchase Budget and Production Budget. • Preparation of Mark Register. • Preparation of Employee Payroll. • Preparation of Cost Sheet. • Levels of Material Control. • Calculation of EOQ. • Methods of valuing material issue. FIFO, LIFO, Simple Average and Weighted Average. • Preparation of Graphs and Charts. • Preparation of Employee Database. • Preparation of Customer Database. • Preparation of student Database. 	

Mapping of Course outcome with POs and PSOs.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO1	H	H	M	M	H	-	-	H	H	H	H	A
CO2	H	H	L	H	M	-	-	M	H	H	H	A

M.Com
Employability
Semester -I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core I - Business Environment	Course Code: 21MC01
Semester: I	No. of Credits: 4
No. of hours : 75 hours	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To gain comprehension on nature, significance and types of business environment.
- To understand the relationship between business and society.
- To create awareness on Industrial Policy of India.
- To develop familiarity on labour legislation and industrial relations.
- To gain expertise on globalisation and foreign investments in India.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the elements of business environment and its impact on business.	U
CO2	Discuss the changing concept and social responsibility of business.	U
CO3	Describe the industrial policy of India.	U
CO4	Elucidate the labour welfare and workers participation in management.	U
CO5	Examine the impact of globalisation and government policy towards foreign investment.	U

U –Understand

Syllabus:

Unit I: An Overview of Business Environment	13 hrs
Business Environment - nature and significance of business environment - types of business environment - elements of external environment - micro and macro environment - environment analysis and strategic management -impact of environment on business and strategic decisions.	

Unit II : Business and Society	12 hrs
Business and Society -changing concept of business - objectives of business - factors influencing choice of objectives – social responsibility of business- corporate governance – consumer rights, consumerism and business.	

*Unit III : Industrial Policies and Regulations	14 hrs
Industrial Policy up to 1991 - The New Industrial Policy- evaluation of new policy – IDRA and industrial licensing. Privatisation and Disinvestment: ways of privatisation - benefits of privatisation - arguments against privatisation - sins and pitfalls - privatisation in India.	

Unit IV : Labour Environment	12 hrs
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Labour Legislation – labour welfare and social security – industrial relations – trade unions- workers participation in management.

Unit V : Global Environment **14 hrs**

Globalisation- features – pros & cons of globalisation – GATT/WTO and global liberalisation. International Investment- significance of foreign investments- types - growth of foreign investment –factors affecting international investment- 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 - V	Business Environment: Text and Cases	Francis Cherunilam	Himalaya Publishing House, Mumbai, 27 th Ed., 2019.
I,II,IV & V	Business Environment	C. B. Gupta	Sultan Chand and Sons New Delhi. Edition 2018.

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 2019.
2	Business Environment	S.Sankaran	Margham Publication, Chennai. Edition 2016.

E-Resources: (Web resources & E-books)

- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-103.pdf>
- Business Environment, Paleri, Cengage Publications, 2016
- MOOC courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom’s Taxonomy level
CO 1	H	H	M	H	M	H	H	M	U
CO 2	H	H	M	L	M	H	H	M	U
CO 3	H	M	H	H	L	H	H	M	U
CO 4	H	H	M	M	H	H	H	M	U
CO 5	H	H	M	H	M	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

Employability

**M.Com
Semester -I**

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core IV- Operations Research	Course Code: 21MC04
Semester: I	No. of Credits: 4
No. of hours : 75 hours	C: 65 T:5 S:5

CIA Max. Marks: 50	ESE Max. Marks: 50
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(C: Contact hours, T: Tutorial, S: Seminar)

Course Objectives:

- To understand the nature and scope of operations research.
- To develop acquaintance on transportation problem.
- To evaluate the different methods of assignment problem.
- To gain familiarity on game theory.
- To understand the methods of network analysis.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the features, scope and applications of operations research techniques.	U
CO2	Solve problem using Transportation Model.	A
CO3	Solve Assignment Problems.	A
CO4	Use game theory for decision under uncertainty.	A
CO5	Review the various methods of network analysis.	A

U –Understand, A-Apply

Syllabus:

Unit I: Introduction to Operations Research	10 hrs
Definition-Features – scope-application and uses of operations research- limitations of operations research-operation research techniques. Linear programming-requirement-assumptions-merits and demerits-application-graphical method of solving linear programming problems.	

Unit II: Transportation Problems	14 hrs
Introduction - features - methods - problems on transportation - North-West Corner method; Row-minima method, Column minima method and Vogel's Approximation method (VAM).	

Unit III: Assignment Problems	14 hrs
Objectives of Assignment-Hungarian Assignment method- Maximization – Unbalanced method -Sequencing Problems- Assumption in sequencing problems -Processing in jobs through two machines.	

Unit IV: Replacement Problems and Game Theory	14 hrs
Factors to be considered for Replacement Problem-Problems on Replacement - Game Theory- Competitive games/ Features of Games, Problems on Game theory.	

Unit V: Network Analysis	13 hrs
Networking Concepts: rules for drawing network diagram – CPM Computations: CPM Terminology, Finding Critical Path - Different Floats. PERT Computations: computation of earliest and latest allowable times, probability of meeting the scheduled dates. *Difference between PERT and CPM, Concept of Project Crashing (Theory only).	

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

***Starred is self- learning portion.**

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I - V	A Introduction to Operations Research	KantiSwarup,P.K.Gupta, Manmohan	Sultanchand publications, Ed.2017
I - V	Operations Research	S.Guruswamy	Vijay Nicole Imprints, Chennai, Ed.2017

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Operations Research	V.K.Kapoor,	Sultanchand publications, 2017
2	Operations Research	Premkumar Gupta & D S Hira	Sultanchand publications, 2018

E-Resources: (Web resources & E-books)

- <https://www.geektonight.com/operation-research-notes-pdf/#operation-research-note>
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	M	L	H	H	H	U
CO 2	H	H	H	M	H	H	H	H	A
CO 3	H	M	H	H	M	H	H	H	A
CO 4	H	H	M	L	H	H	H	H	A
CO 5	H	H	M	H	M	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Employability

M.Com

Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core VIII – Statistical Methods	Course Code: 21MC08
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To provide knowledge on concepts of statistics.
- To impart the usage of measures of central tendency and dispersion in data analysis.
- To strengthen application of correlation and regression analysis.
- To acquaint the hypothesis testing for large samples.
- To expose the students with test of significance for association and variation.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the applications of statistics in data analysis.	U
CO2	Compute mean value and variation of given data.	A

CO3	Find association between variables using correlation and regression analysis.	A
CO4	Frame and test hypothesis for attributes and large samples.	E
CO5	Frame and test hypothesis for small samples, goodness of fit and variance.	E

U –Understand, A-Apply E-Evaluate

Syllabus:

Unit I: Statistics (Theory only)	12 hrs
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)	14 hrs
Measures of Central Tendency- measures of dispersion.	

Unit III : Correlation and Regression Analysis (Problem only)	14 hrs
Correlation Analysis: simple, rank, partial and multiple correlation. Regression Analysis: simple and multiple regression.	

Unit IV : Hypothesis Testing(Problem only)	12 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 (Problem only)	13 hrs
Test of significance for small samples (mean, correlation) – Z transformation – Chi-square test- F test and Analysis of Variance.	

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

***Starred is self- learning portion.**

Book 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
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.

E-Resources: (Web resources & E-books)

- Business Statistics, Francis, Cengage Publications, 2016
- <http://www.ddegjust.ac.in/study material/m.com/mc-106.pdf>

- MOOC courses

Mapping of Course outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	M	H	M	H	M	M	H	U
CO 2	H	M	H	M	H	M	M	H	A
CO 3	H	M	H	M	H	M	M	H	A
CO 4	H	M	H	M	H	M	M	H	E
CO 5	H	M	H	M	H	M	M	H	E

Correlation Level: H – High, M- Moderate, L-Low

Employability

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- Organisational Behavioural 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
<p>Attitudes and values: Factors in attitude formation- Attitude change - Values - Factors in value formation.</p> <p>Interpersonal behaviour: Nature - Transactional Analysis - Benefits and uses of Transactional Analysis.</p>	

Unit IV :Motivation and Organisational Conflicts	13 hrs
<p>Motivation: Motivation and Performance - Motivation and behaviour - Theories of Motivation.</p> <p>Organisational Conflicts: Conflicts - Individual level conflict - Group level conflict - Organisational level conflict - Conflict management.</p>	
<p>*Unit V :Group dynamics 13 hrs</p>	
<p>Group dynamics: Concept - Formal and Informal groups - Significance and Problems of Informal Organizations - Group behaviour - Factors affecting Group Performance - Group decision making.</p>	

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.

E-Resources : (Web resources & E-books)

1. <https://www.studocu.com/en/document/syddansk-universitet/organisational-behaviour/lecture-notes/organizational-behavior-notes/1102139/view>

Employability

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)	13 hrs
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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)

13 hrs

Standard Costing - Analysis of Variances: Material Variance - Labour Variance - Overhead Variance - Sales Variance.

Unit IV :Budget and Budgetary Control (Problem only)

13 hrs

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**

13 hrs

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.
Books for Reference:	S.P. Jain and K.L. Narang	Cost Accounting	Kalyani Publishers, New Delhi Ed.2016.
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.

E-Resources : (Web resources & E-books)

1.<http://download.nos.org/srsec320newE/320EL27a.pdf>

2.<http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	H	U
CO 2	H	H	H	H	H	H	H	H	A
CO 3	H	H	H	H	H	H	H	H	A
CO 4	H	H	H	H	H	H	H	H	A
CO 5	H	H	H	H	H	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Employability

M.Com

Semester –IV

For the students admitted during the academic year 2020 – 2021 only)

Course : Project Optional Course II - Information Technology in Business (Self Learning)	Course Code: 20MCIB
Semester: IV	No. of Credits: 4
No. of hours : 90 hrs	C: 35 T:10 S:20 A:25
CIA Max. Marks: 25	ESE Max. Marks: 75

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

Course Objectives: The Course aims

- To Understand the basic concept of Information Technology and its application in Business.
- To impart knowledge on data processing systems.
- To familiarize the concept and usage of Internet.
- To gain knowledge on Management Information system.

- To enhance knowledge on recent trends in IT.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the application of information technology in business.	U
CO2	Describe the Data processing operations in business	U
CO3	Summarise the usage of internet in e- business	U
CO4	Illustrate the applications of Management Information System	U
CO5	Discuss the recent trends in IT	U

Syllabus:

UNIT I : Information Technology	11 Hours
Information technology: Sources of Information, Levels of Information - Characteristics- Uses- Flow of information in organisation. Computer Applications in Business: Human Resource Management, Finance Management, Marketing Management, Production department and Office automation.	

UNIT II : Data Processing	11 Hours
Data processing: Data processing cycle- Objectives-Steps in data processing-Practical data processing applications in business- Data processing operations- database-Database management system- Methods of data processing-Transaction processing: Types –Advantages. Network: Meaning-Types.	

UNIT III : E-commerce & Internet	11 Hours
E-Commerce and Internet: Features- Advantages and Disadvantages - objectives- types. Internet: Evolution-services used on internet. Intranet: Features-services-advantages. Extranet: Uses	

UNIT IV : Computer based information system	11 Hours
Computer based information system: Need. Transaction processing system: Characteristics- Models- Advantages. Management Information System: Characteristics- Designing of MIS- Benefits. Decision support system: Definition- Characteristics- Difference between MIS and DSS- Benefits of DSS. Group decision support system- Expert system: Components-Traditional Vs Knowledge based expert system- Development of expert system- Merits and Demerits.	

UNIT V :Recent Trends in Information Technology	11 Hours
. World Wide Web -Bluetooth Technology-Set-Top Box-Wireless local area Network-DTH- Internet of Things(IOT)-Key IoT issues-Future of IoT-Big data-Definition- Characteristics of big	

data- Big Data Analytics- Key Challenges- Cloud Computing- Service Models- Advantages & Disadvantages – Future of Cloud Computing

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	A Text Book of Information Technology	R. Sarvana Kumar, R.Parameswaran AndT.Jayalakshmi.	S.Chand& Company Ltd., New Delhi, Edition 2016.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Introduction to Information Technology	V.Raja Raman	PHI Learning Pvt. Ltd, New Delhi, Edition 2016
2	Introduction to Information Technology	Sanjay Saxena	Vikas Publishing Pvt.Ltd,Noida- Reprint 2018

Employability

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 Books for Reference:	Advanced Accountancy	S.P.Jain and K.L.Narang	Kalyani Publishers, New Delhi 20 th Ed. 2016
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.

Entrepreneurship

M.Com Semester –I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core II -Marketing Management	Course Code: 21MC02
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To understand conceptual framework of marketing activities and environment.
- To identify the consumer behaviour and segmentation of marketing.
- To understand the product and marketing mix components.
- To provide knowledge on promotion mix and know the price methods.
- To understand the channels of distribution, green environment, know the Consumer Protection Act and online marketing.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the core concepts of marketing management and marketing environment.	U
CO2	Discuss the consumer behaviour and segmentation of marketing.	U
CO3	Describe the elements of marketing mix and stages of product life cycle.	U
CO4	Explain the kinds of pricing and promotional techniques used in marketing.	U
CO5	Discuss the various methods of channels of distribution and the concept of green and online marketing.	U

U –Understand

Syllabus:

Unit I: Modern Marketing Concept and Environment	14 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 management- meaning – objectives – marketing effectiveness – responsibilities- marketing management process. 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**12 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.*Book for study:**

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Marketing Management Text and Cases	C. B. Gupta and N. Rajan Nair	Sultan Chand and Sons, New Delhi, Reprint2017

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Marketing Management	Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha	Pearson Education, New Delhi, Edition 2017
2	Marketing Management	Rajan Saxena	Tata McGraw-Hill Publishing Company Ltd, New Delhi, 3 rd Edition 2016
3	Marketing Management	S.A.Sherlekar	Himalaya Publishing House, Chennai, 2016

E-Resources: (Web resources & E-books)

- <https://www.zuj.edu.jo/download/philip-kotler-principles-of-marketing-pdf/>
- http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf
- <https://www.enotesmba.com/2013/01/marketing-management-notes.html>
- MOOC courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	M	M	M	H	H	H	M	U
CO 2	H	H	M	M	H	H	H	M	U
CO 3	H	M	L	M	H	H	H	H	U
CO 4	M	H	M	H	M	H	H	H	U

CO 5	H	M	L	M	H	H	H	M	U
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Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

**M.Com
Semester –I**

(For the students admitted from the academic year 2021-2022 onwards)

Course: Core III-Financial Management	Course Code: 21MC03
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To understand the concepts of financial management.
- To acquaint the knowledge of calculating cost of capital.
- To impart the knowledge of leverage effect on financial decisions and working capital
- To understand the techniques of capital budgeting evaluation and theories of capital structure.
- To familiarize the dividend theories and its impact on value of the firm.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the nature and scope of financial management and the role of financial Manager.	U
CO2	Elaborate the components of cost of capital.	U
CO3	Assess leverage effect on financial management and estimation of Working capital.	A
CO4	Explain budgeting techniques and impact of capital structure on valuation of firm.	U
CO5	Determine optimal dividend policy using theories of dividend.	A

U –Understand, A-Apply

Syllabus:

Unit I: Introduction to Financial Management (Theory only)	12 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)	14 hrs
Financial leverage: impact - Significance - Operating leverage - Composite Leverage.	

CO 5	H	H	H	H	H	H	H	H	A
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Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

M.Com Semester –I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Elective I - International Business	Course Code: 21MCE1
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To provide conceptual framework of international business.
- To gain knowledge on Theories of International Business and trade blocs.
- To understand the international business environment.
- To acquaint knowledge on Balance of Payment.
- To understand the functions of foreign exchange market.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the nature and scope of international business and foreign Trade policy.	U
CO2	Discuss theories of international business and trade blocs.	U
CO3	Describe the international business environment	U
CO4	Discuss the components of balance of payment position in India.	U
CO5	Explain the operations of foreign exchange market.	U

U –Understand

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	14 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	12 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	14 hrs
Balance of Payment: nature-components - BOP disequilibrium - correction of disequilibrium-financing of BOP-Trade and BOP of India.	

Unit V :Foreign Exchange Market	12 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
I and III	International Business Environment	Francis Cherunilam	Himalaya Publishing House-Mumbai, Edition 2019.
I,II,IV and V	International Trade and Export Management	Francis Cherunilam	Himalaya Publishing House-Mumbai-Nineteenth revised Edition 2019.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	International Business Text and Cases	SubbaRao P	Himalaya Publishing House, New Delhi, Ed. 2019.
2	International Business	C.B.Gupta	Sultan & Sons, New Delhi, Ed. 2014.
3	Export Management	T.A.S. Balagopal	Himalaya Publishing House, New Delhi, Ed. 2016.

E-Resources: (Web resources & E-book)

- http://www.academia.edu/9088424/bbm_475_notes_introduction_to_international_business
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	M	M	M	M	H	H	M	U

CO 2	H	M	M	M	M	H	H	M	U
CO 3	H	M	L	M	M	H	H	M	U
CO 4	H	M	L	M	M	H	H	M	U
CO 5	H	M	M	M	M	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

M.Com

Semester –I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Elective I - Security Analysis and Portfolio Management	Course Code: 21MCE2
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To acquaint with the process of investment management.
- To gain knowledge on Indian capital market and its instruments.
- To acquaint with the role of regulatory authority/SEBI.
- To equipping them with tools and techniques for making profitable investment decisions.
- To understand portfolio management.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the concept of investment management.	U
CO2	Discuss about the Indian Capital Market & its instruments.	U
CO3	Describe nature and extent of investors protection in India.	U
CO4	Examine the tools and techniques of security investment.	U
CO5	Manage and revise the portfolio of investment.	U

U –Understand

Syllabus:

Unit I: Investment	13 hrs
Investment: importance of investment - factors favourable for investment -investment media - features of investment programme - investment process -Security valuation - risk and return.	

Unit II : Indian Capital Market and its instruments	13 hrs
Indian Capital Market: features- functions- evolution and growth- structural transformation - factors affecting capital market - importance of capital market - constituents – major issues in capital market- difference between money market and capital market.	

Capital market instruments: Preference shares- equity shares- company fixed deposits- warrants- debentures and bonds.

***Unit III : SEBI** **10 hrs**

SEBI: Objectives of SEBI -functions and powers of SEBI- SEBI guidelines.
Investors' protection: Need – factors affecting investors interest- investors' protection measures.

Unit IV :Fundamental Analysis and Technical Analysis **16 hrs**

Fundamental Analysis: Economic, industry and company analysis.
Technical Analysis: Tools of technical analysis - Dow Theory.

Unit V :Portfolio Management **13 hrs**

Portfolio Management: phases of portfolio management-Portfolio analysis -Portfolio selection - Portfolio revision - Portfolio performance evaluation - Markowitz Theory - CAPM.

***Starred Unit is self- learning portion.**

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I, IV and V	Investment Management: Security Analysis and Portfolio Management	Preeti Singh	Himalaya Publishing House, Mumbai 19 th , Edition, 2018.
II and III	Financial Markets and Institution	Dr.S.Gurusamy	Vijay Nicole Imprints Private Ltd, New Delhi, 4 th Edition, 2019.
III	Financial Markets and Services	E. Gordon and K.Natarajan	Himalaya Publishing House, Delhi. 9 th Ed- 2019.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Security Analysis and Portfolio Management	S. Kevin	Prentice-Hall of India(P)Ltd, New Delhi, 12 th Printing 2014
2	Investment and Securities Markets in India	V.A.Avadhani	Himalaya Publishing House, Mumbai, 10 th Ed, 2017.
3	Financial Services	Dr.P. Srirenganayaki	Charulatha Publications, Chennai, Edition 2016.

E-Resources: (Web resources & E-books)

- <http://www.sebi.gov.in/>
- <https://www.investopedia.com/terms/f/fundamentalanalysis.asp>
- <https://www.investopedia.com/terms/t/technicalanalysis.asp>
- https://stockcharts.com/school/doku.php?id=chart_school:overview:technical_analysis
- [MOOC Courses](#)

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	M	M	H	H	M	U
CO 2	H	M	M	M	M	H	H	M	U
CO 3	H	M	M	M	M	H	H	M	U
CO 4	H	M	H	M	M	H	H	M	U
CO 5	H	M	M	M	M	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

M.Com

Entrepreneurship

Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core VII – Human Resource Management	Course Code: 21MC07
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To provide knowledge on the basic concepts of Human Resource management.
- To outline the theory and practice of Job analysis and recruitment.
- To enhance the knowledge on selection and interview.
- To impart the need for training and development of human resource.
- To give in-depth view on methodologies for performance appraisal and compensation management.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss basic concepts of human resource management.	U
CO2	Describe the nature of jobs and its responsibilities through job analysis and recruitment.	U
CO3	Summarise the process and methods of selection and Interview.	U
CO4	Illustrate the ways of training and development of human resource in the organisation.	U
CO5	Explain about performance appraisal and compensation management.	U

U –Understanding

Syllabus:

Unit I: Human Resource Management	14 hrs
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CO 3	H	H	M	H	H	H	H	H	U
CO 4	H	H	M	H	H	H	H	H	U
CO 5	H	H	M	H	H	H	H	H	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

M.Com Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core IX – Women Entrepreneurial Development (Self Learning)	Course Code: 21MC09
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 50 T: 10 S : 10 A:5
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial, S: Seminar, A- Assignment)

Course Objectives: The Course aims

- To understand the conceptual framework of entrepreneur and entrepreneurship.
- To impart knowledge on rural and tourism entrepreneurship.
- To gain knowledge on entrepreneurial motivation.
- To analyse the procedure for starting MSME.
- To acquaint knowledge on intellectual property rights and social responsibility of business.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the function and role of entrepreneur in economic development.	U
CO2	Explain the need and importance of rural and tourism entrepreneurship.	U
CO3	Enlighten the nature and process of entrepreneurial motivation.	U
CO4	Describe the steps for starting MSME.	U
CO5	Elucidate the types and process of intellectual property rights and social responsibility of business.	U

U –Understand

Syllabus:

Unit I: Entrepreneur	10 hrs
Entrepreneur: Evolution of the concept of Entrepreneur –Characteristics of successful Entrepreneurs– Entrepreneurial decision process-Functions- Types. Entrepreneurship: Growth of Entrepreneurship in India-Factors affecting Entrepreneurship growth- Role of Entrepreneurship in Economic Development. Women Entrepreneurship: functions-Growth of women Entrepreneurship in India-problems-developing women Entrepreneurship-limitations of women Entrepreneurship.	

*Unit II : Rural & Tourism Entrepreneurship	9 hrs
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Rural Entrepreneurship: Need- Rural Entrepreneurship in retrospect-problems –measures to develop rural entrepreneurship-NGOs and rural entrepreneurship.

Tourism Entrepreneurship: The perspective-policy measures for tourism Entrepreneurship in India-Eco-Tourism/Nature Tourism/Rural Tourism-Tourism in the Indian Economy.

Agri –Preneurship: need-Opportunities for developing Agri –Preneurship-Challenges.

Unit III : Entrepreneurial Motivation

11 hrs

Social Entrepreneurship: The perspective of Social Entrepreneurship-Boundaries of Social Entrepreneurship.

Entrepreneurial Motivation: Nature of motivation-motivational process-theories- Entrepreneurial Motivating factors. Achievement motivation-Entrepreneurial Motivational behaviour.

Entrepreneurial competencies: Major Entrepreneurial competencies-developing Entrepreneurial competencies.

Unit IV : Micro Small and Medium Enterprises (MSME)

10 hrs

Micro Small and Medium Enterprises (MSME): Features-relationship between micro and macro Enterprises – Rationale behind micro and small enterprises- Objectives- Enterprise and society Package for promotion of Micro and small scale Enterprises - problems.

Opportunity Identification and selection: Need-Environmental dynamics and change–Business opportunities in various sectors-Identification of Business opportunity- Steps for setting up of a small business enterprise- Formulation of business plan.

Project appraisal: Methods of project appraisal-Environmental clearance for SMEs.

Unit V: Intellectual Property Rights (IPR) and Social Responsibility of Business

10 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.

Franchising: Difference between Franchising and Distributionship -Types-advantages and disadvantages -Evaluation of franchise arrangement-Franchising in India.

Social Responsibility of Business: Introduction-Corporate philanthropy- Corporate citizenship-Evolution and Development of Corporate Social Responsibility-need-Forms of CSR- Dimensions of CSR.

Book 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 2019.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
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1	Entrepreneurial Development	Dr.C.B. Gupta &Dr. N.P. Srinivasan	Sultan Chand & Sons, New Delhi, Edition 2017
2	Entrepreneurial Development	E. Gordon & K. Natarajan	Himalaya Publishing House, New Delhi, Edition 2017.
3	Entrepreneurial Development	Jayshree Suresh	Margham Publications, Chennai, Edition 2015.

E-Resources: (Web resources & E-books)

- Entrepreneurship: Text & Cases-Reddy Cengage Publication, 2016
- MOOC courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	Bloom's Taxonomy level
CO 1	H	H	H	M	M	H	H	M	U
CO 2	H	H	M	H	M	H	H	M	U
CO 3	H	M	H	M	H	H	H	M	U
CO 4	H	H	M	L	M	H	H	M	U
CO 5	H	M	L	H	M	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

**M.Com
Semester –II**

(For the students admitted from the academic year 2021 – 2022 onwards)

Course : Core IX:MOOC on Entrepreneurial Development	Course Code: 21MCM1
Self-Learning	No. of Credits: 4

Course Objectives:

- To provide awareness on Entrepreneurial Development.
- To develop an interest for self and lifelong learning relating to entrepreneurship.
- To provide advanced knowledge on Entrepreneurial Development Programme.
- To develop entrepreneurship skills and promote self-employment.

Students interested in doing MOOC on Entrepreneurial Awareness / Entrepreneurial Development / Entrepreneurial skill development courses/women entrepreneurship are eligible to opt for courses offered by recognized institutions approved by Government of India or other International Organisations. Eligible students can register and complete the course before the exams or immediately after the completion of the semester. Students have to provide the screen shot of the assignment scores on completion of the course. Students should participate in the proctored exam conducted by the course coordinator and submit the course completion certificate with score. Students can claim the completion of one MOOC course only once. The course should be for a minimum credit of 4, spread over a minimum of 75 hours.

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

CO	Statement	Bloom's Taxonomy level
CO1	Get motivated to become entrepreneur.	A
CO2	Develop self-learning attitude.	A

CO3	Enhance the domain knowledge in the area of entrepreneurial development.	A
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A-Apply

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	M	A
CO 2	H	H	H	H	H	H	H	M	A
CO 3	H	H	H	H	H	H	H	M	A

Correlation Level: H – High, M- Moderate, L-Low

Course Evaluation Methods:

Completion of Eligible Number of Assignments	Course Completion Certificate	Total
50 (based on assignment performance) Marks	50(based on proctored exam performance) Marks	100 Marks

Entrepreneurship

**M.Com
Semester –II**

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Institutional Training	Course Code: 21MCIT
Semester: II	No. of Credits: 2
No. of hours : 45 hrs	P:45
CIA Max. Marks: -	ESE Max. Marks: 50

(P: Practicals)

Course Objectives:

- To understand the functions of Banking/ Insurance Company/ Joint Stock Company/ Logistics/ Cooperative Societies/ Share Market/ Auditing/ Travel /Courier Services and other categories of business enterprises.

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

CO	Statement	Bloom's Taxonomy level
CO1	Identify the gap between theory and real business environment.	A
CO2	Analyse the challenges in the dynamic business environment.	An
CO3	Motivated to become entrepreneur.	A
CO4	Build positive attitude and self-dependency for lifelong learning.	A

A-Apply An - Analyse

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.

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	M	A
CO 2	H	H	H	H	H	H	H	H	An
CO 3	H	H	M	H	H	H	H	H	A
CO 4	H	H	H	H	H	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Course Evaluation Methods:

Report	Viva- voce	Total
20	30	50

Entrepreneurship

M.Com

Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course :MOOC	Course Code: 21MCM2
Semester: II	No. of Credits: 2

Course Objectives:

- To provide awareness on MOOCs.
- To develop an interest for self and lifelong learning.
- To provide additional knowledge on core subjects.
- To introduce the online interaction, team collaboration and learning habits.

Interested students can opt for any MOOC offered by recognized institutions approved by Government of India or other International Organizations instead of institutional training. Students can opt for any of the upcoming courses of her interest. The members of the Board of Studies permitted students to take up MOOC courses of her choice with the credit of 2 and above for a minimum of 45 hours. Eligible students can register and complete the course before the exams or immediately after the completion of the course. Students can claim the completion of one MOOC course only once. Students should submit a screenshot of assignment score and photocopy of proctored exam certificate.

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

CO	Statement	Bloom's Taxonomy level
CO1	Utilise MOOC for self and lifelong learning.	A
CO2	Enhance the domain knowledge in the area of interest by participating in MOOC.	A

A-Apply

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	H	H	H	H	H	A
CO 2	H	H	M	H	H	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Course Evaluation Methods:

Completion of Eligible Number of Assignments	Course Completion Certificate	Total
25 (based on assignment performance) Marks	25 (based on proctored exam performance) Marks	50 Marks

Entrepreneurship

M.Com Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Elective II - International Marketing	Course Code: 21MCE3
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To understand the evolution of international marketing.
- To identify the different market entry strategy.
- To gain knowledge on product development in international marketing.
- To understand the pricing policies adopted in international marketing.
- To identify the channels of distribution and promotional techniques.

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the different stages and problems of international marketing.	U
CO2	Explain the market selection and market entry strategy.	U
CO3	Summarise the product decision and product development strategy.	U
CO4	Examine the export price structure and quotations.	U
CO5	Describe the channel of distribution and methods of promotion.	U

U –Understand

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
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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 **14 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 **12 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.**

Book 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, 2019.
2	Export Marketing	Rothor B.S. and Rothor J.S.	Himalaya Publishing House, New Delhi, 2014

E-Resources: (Web resources & E-books)

- <http://www.ddegjust.ac.in/studymaterial/mba/mm-410.pdf>
- https://www.crectirupati.com/sites/default/files/lecture_notes/international%20marketing%20notes.pdf
- MOOC courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	H	H	H	H	M	U
CO 2	H	M	M	H	M	H	H	M	U
CO 3	H	H	M	H	H	H	H	M	U
CO 4	H	H	L	H	M	H	H	M	U
CO 5	H	H	M	H	H	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

M.Com Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Elective II - Stock Market Operations	Course Code: 21MCE4
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To give a comprehensive understanding of dematerialisation process.
- To provide knowledge on new issue market.
- To expose the procedures of stock trading in India.
- To provide a comprehensive understanding of stock indices in India.
- To familiarize the students with derivative contracts.

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

CO	Statement	Bloom's Taxonomy level
CO1	Summarise the procedures in dematerialisation process.	U
CO2	Discuss the features of new issue market.	U
CO3	Explain the procedure of trading in Indian stock market.	U
CO4	Describe stock indices.	U
CO5	Discuss the features of derivatives.	U

U –Understand

Syllabus:

Unit I: Depository Services	13 hrs
Depository Services: Depository participant - functions - features of DEMAT account - steps in dematerialisation process - Procedure for electronic settlement of trade - benefits - shortcomings of DEMAT system. NSDL - CDSL.	

Unit II : Book Building and New Issue Market	13 hrs
New Issue Market: features- advantages- services - intermediaries in the NIM - methods of marketing securities - ASBA. Book Building: Characteristics, process of book building, advantages of book building. Prospectus.	

Unit III : Secondary Market and Indian stock markets	16 hrs
Secondary Market: features - functions - difference between primary market and secondary market - factors influencing security prices. Indian stock markets: Basic market concepts and mechanisms - clearing house- Bombay Stock Exchange- National Stock Exchange - listing of securities - online share trading - trading system - types of orders.	

*Unit IV : Stock Market Index	10 hrs
Stock Market Index: features-importance –Types indices. BSE index: SENSEX, SENSEX 50, SENSEX NEXT 50, BSE 100, BSE MIDCAP, National index- 500. NSE index: NIFTY 50, NIFTY 100, NIFTY 500, NIFTY MIDCAP (Only).	

Unit V :Derivatives	13 hrs
Derivatives: types of derivative instruments- forward contracts -futures contracts - options- swaps - factors contributing to growth of derivatives- participants in futures and options market-benefits of futures and options.	

***Starred Unit is self- learning portion.**

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Financial Markets and Institutions	Dr.S.Gurusamy	Vijay Nicole Imprints Pvt Ltd, Chennai. 4 th Ed 2018.
III and V	Financial Markets and Services	E. Gordon and K.Natarajan	Himalaya Publishing House, Delhi. 9 th Ed- 2018.

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, 19 th Edition, 2016.
2	Investment and Securities Markets in India	V.A.Avadhani	Himalaya Publishing House, Mumbai, 10 th Ed, 2017.
3	Security Analysis and Portfolio Management	S. Kevin	Prentice-Hall of India(P)Ltd, New Delhi, 12 th Printing 2016

E-Resources: (Web resources & E-books)

- <http://www.sebi.gov.in/>
- [http://www.nseindia.com./](http://www.nseindia.com/)
- [MOOC courses](#)

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	M	U
CO 2	H	H	H	H	H	H	H	M	U
CO 3	H	H	H	H	H	H	H	M	U
CO 4	H	H	M	H	H	H	H	M	U
CO 5	H	H	H	H	H	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low

Entrepreneurship

M.Com

Semester – II & IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course : Advanced Learners Course – I, II MOOC	Course Code: 21MCA1/21MCA3
Semester: II / IV	No. of Credits: 4

Course Objectives:

- To provide awareness on MOOCs.
- To develop an interest for self and lifelong learning.
- To provide additional knowledge on core subjects.
- To introduce the online interaction, team collaboration, and learning habits.

Interested students eligible to opt for advanced learners course can choose any one of the Massive Open Access Online courses offered by recognized institutions approved by Government of India or other International Organisations. Students can opt for any of the upcoming courses of interest. The students are permitted to take up MOOC courses of her choice with the credit of 4 and above. Eligible students can register and complete the course before the exams or immediately after the completion of the course. Students can claim the completion of one MOOC course only once. Students should submit a screenshot of assignment score and photocopy of proctored exam certificate.

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

CO	Statement	Bloom's Taxonomy level
CO1	Identify course in MOOC to enhance the area of interest.	A
CO2	Utilise MOOC for self and lifelong learning.	A
CO3	Enhance the domain knowledge in the area of interest by participating in MOOC.	A
CO4	Enhance the carrier opportunities.	A

A-Apply

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	H	H	H	H	M	A
CO 2	H	H	M	H	H	H	H	H	A
CO 3	H	H	M	H	H	H	H	M	A
CO 4	H	H	M	H	H	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Course Evaluation Methods:

Completion of Eligible Number of Assignments	Course Completion Certificate	Total
50 (based on assignment performance) Marks	50(based on proctored exam performance) Marks	100 Marks

Entrepreneurship

**M.Com
Semester –II**

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Advanced Learners Course I : Customer Relationship Management (Self Learning)	Course Code: 21MCA2
Semester: II	No. of Credits: 4
CIA : -	ESE Max. Marks: 100

Course Objectives:

- To provide knowledge on Customer Relationship Management.
- To understand the application architecture of CRM.
- To acquaint the knowledge on the importance of good customer relationship.

- To know the application of technology in Customer Relationship Management.
- To understand different models of CRM.

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

CO	Statement	Bloom's Taxonomy level
CO1	Recognise the basic knowledge on CRM.	U
CO2	Discuss the process of CRM Architecture.	U
CO3	Characterise the value of Customers in Relationship Management.	U
CO4	Discuss the working process of e-CRM.	U
CO5	Summarise CRM implementation process.	U

U –Understand

Syllabus:

Unit I: Customer Relationship Management(CRM)

Introduction-History of CRM- Communication Mix and CRM-Key elements of CRM –CRM Processes and systems-Goals of CRM-Components of CRM- Barriers to CRM.

Unit II : Architecture of CRM

Operational CRM-Sales Force Automation (SFA)-Need – Features-SFA technology- Benefits-Enterprise Marketing Automation- Features-Components-Need.

Analytical CRM: Process-Database.

Marketing Collaborative CRM: Perquisites – Components.

Unit III Relationship Management

Introduction-Evolution-Customer life time value-Customer acquisition-Value maximization Up-selling-Customer retention-Strategy for improving customer retention and loyalty-Employee relationship management-Suppliers relationship management-Complexities of relationship.

Unit IV : e-CRM

e-CRM:Evolution-Levels-CRM and e-CRM-e-CRM functions-six Es' of e-CRM-Strategy components-e-CRM work process-Advantages and disadvantage.

Unit V : CRM Models

Quality Competitiveness Index model (QCI)-CRM value chain model-IDIC model-Payne's five forces model-Gartner competency model-Forrester model. CRM Implementation Process: Planning-Data warehouse-Data archaeology-Data extraction-Data management-Data analysis-Data mining-Application of data mining-Strategic level-Operational level.

Books for study:

Unit	Name of the Book	Author	Publishers with Edition
I-V	Customer Relationship Management	R. Shanthi	MJP Publishers, Chennai Ed., 2019

Books for Reference:

S.No	Name of the Book	Author	Publishers with Edition
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1	Customer Relationship Management	Alokkumar	Biztantra publication Edition 2015.
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Mapping of Course Outcome with POs and PSO

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	H	H	H	H	M	U
CO 2	H	M	M	H	H	H	M	M	U
CO 3	H	H	M	H	H	H	M	M	U
CO 4	H	M	M	M	M	H	M	M	U
CO 5	H	M	M	M	M	H	M	M	U

Correlation Level: H – High, M- Moderate, L-Low
M.Com

Entrepreneurship

M.Com

Semester –IV

(For the students admitted during the academic year 2020 – 2021 only)

Course: Core XV –Women Entrepreneurial Development	Course Code: 20MC15
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)

- C₁To understand the conceptual framework of entrepreneur and entrepreneurship.
- C₂: To impart knowledge on rural and tourism entrepreneurship
- C₃: To gain knowledge on entrepreneurial motivation
- C₄: To analyse the procedure for starting MSME.
- C₅.To acquaints knowledge on intellectual property rights and social responsibility of business.

Syllabus:

Unit I: Entrepreneur	16hrs
Entrepreneur: Evolution of the concept of Entrepreneur –Characteristics of successful Entrepreneurs – Entrepreneurial decision process-Functions- Types. Entrepreneurship: Growth of Entrepreneurship in India-Factors affecting Entrepreneurship growth- Role of Entrepreneurship in Economic Development. Women Entrepreneurship: functions-Growth of women Entrepreneurship in India-problems-developing women Entrepreneurship-limitations of women Entrepreneurship.	
Unit II : Rural &Tourism Entrepreneurship	16hrs
Rural Entrepreneurship: Need- Rural Entrepreneurship in retrospect-problems –measures to develop rural entrepreneurship-NGOs and rural entrepreneurship. Tourism Entrepreneurship: The perspective-policy measures for tourism Entrepreneurship in India-Eco-Tourism/Nature Tourism/Rural Tourism-Tourism in the Indian Economy. Agri-preneurship: need-Opportunities for developing Agri-Preneurship-Challenges.	
Unit III : Entrepreneurial Motivation	16hrs

Social Entrepreneurship: The perspective of Social Entrepreneurship-Boundaries of Social Entrepreneurship.
 Entrepreneurial Motivation: Nature of motivation-motivational process-theories- Entrepreneurial Motivating factors. Achievement motivation- Entrepreneurial Motivational behaviour.
 Entrepreneurial competencies: Major Entrepreneurial competencies-developing Entrepreneurial competencies.

Unit IV : Micro Small and Medium Enterprises (MSME)

16hrs

Micro Small and Medium Enterprises (MSME): Features-relationship between micro and macro Enterprises – Rationale behind micro and small enterprises- Objectives- Enterprise and society Package for promotion of Micro and small scale Enterprises - problems.

Opportunity Identification and selection: Need-Environmental dynamics and change –Business opportunities in various sectors-Identification of Business opportunity- Steps for setting up of a small business enterprise- Formulation of business plan.

Project appraisal: Methods of project appraisal-Environmental clearance for SMEs.

***Unit V: Intellectual Property Rights (IPR) and Social Responsibility of Business 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.

Franchising: Difference between Franchising and Distributionship -Types-advantages and disadvantages -Evaluation of franchise arrangement-Franchising in India.

Social Responsibility of Business: Introduction-Corporate philanthropy- Corporate citizenship-Evolution and Development of Corporate Social Responsibility-need-Forms of CSR- Dimensions of CSR.

***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 2019.

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 2017
2	Entrepreneurial Development	E. Gordon & K. Natarajan	Himalaya Publishing House, New Delhi, Edition 2017.
3	Entrepreneurial Development	Jayshree Suresh	Margham Publications, Chennai, Edition 2015.

E-Resources : (Web resources & E-books)

1. Entrepreneurship: Text & Cases-Reddy Cengage Publication,2016

Entrepreneurship

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.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	International Business	Justin Paul	Prentice Hall India Learning Pvt Ltd., New Delhi, Ed. 2015
2	A Guide on Export Policy, Procedure and Documentation	M.I.Mahajan	Snow White Publications, Mumbai, 26 th Ed, 2015

Entrepreneurship

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
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(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.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	International Business	Justin Paul	Prentice Hall India Learning Pvt Ltd., New Delhi, Ed. 2015
2	A Guide on Export Policy, Procedure and Documentation	M.I.Mahajan	Snow White Publications, Mumbai, 26 th Ed, 2015

Entrepreneurship

M.Com Semester –III

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Elective III - Financial Services	Course Code: 21MCE6
Semester: III	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks:50

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

Course Objectives:

- To familiarize the services and products of financial sector.
- To impart knowledge on merchant Banking, factoring and forfaiting.
- To build up the conceptual framework of Leasing and Venture Capital.
- To develop the knowledge in mutual fund.
- To gain knowledge on credit rating agencies.
-

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss about financial services.	U
CO2	Describe merchant banking, factoring and forfaiting.	U
CO3	Explain the concepts of leasing and venture capital.	U
CO4	Discuss about mutual funds schemes.	U
CO5	Characterise the role of credit rating agencies.	U

U –Understand**Syllabus:**

Unit I: Financial Services	12 hrs
Financial Services: functions - characteristics - problems of financial services sector - regulatory framework - forces influencing financial services. Securitisation: features - need for securitisation- benefits of securitisation.	
Unit II : Merchant Banking, factoring and forfaiting	14 hrs
Merchant Banking: functions - SEBI guidelines for merchant banking. Factoring and forfaiting: characteristics - types - legal implications of factoring - advantages and disadvantages - functions of a factor - factoring Vs bills discounting. Forfaiting: modus operandi, advantages, factoring Vs forfaiting.	
*Unit III : Leasing and Venture Capital	12 hrs
Leasing: characteristics - types - financial lease Vs operating lease - leasing process - benefits - limitations of lease financing. Venture Capital: features, stages of venture capital financing - benefits of venture capital funds.	
Unit IV :Mutual Funds	14 hrs
Mutual Funds: features - categories of schemes - organisation of mutual funds in India. Non-Banking Financial Institutions: Registration- Structure- regulatory framework-RBI measures for NBFCs- Residuary Non-Banking Companies-role of Board for Financial Supervision.	
Unit V :Credit Rating	13 hrs
Credit Rating : features, advantages of credit rating, CRISIL, ICRA, CARE - factors determining credit rating - equity grading.	

*Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Author	Publishers with Edition
I-V	Financial Services	Dr.S.Gurusamy	Vijay Nicole Imprints (P) Ltd, Chennai. Ed, 2018.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Financial Services	E. Gordon and K.Natarajan	Himalaya Publishing House, Delhi. Ed- 2017.
2	NaliniPravaTripathy	Financial Services	PHI Learning Pvt Ltd, Delhi. Ed 2016

E-Resources: (Web resources & E-books)

- www.moneycontrol.com
- www.crisil.com
- www.careratings.com
- Financial services, Sharma/ Mehta, Hanson, engage Publications 2016.
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	M	U
CO 2	H	H	M	H	H	H	H	M	U
CO 3	H	H	M	H	H	H	H	M	U
CO 4	H	H	H	H	H	H	H	M	U
CO 5	H	H	H	H	H	H	H	M	U

Correlation Level: H – High, M- Moderate, L-Low M.Com

Entrepreneurship

M.Com
Semester –III

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

Course: Elective III - Financial Services	Course Code: 17ME6
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 familiarise the services and products of financial sector.
- To enhance employability in financial sector.

Syllabus:

Unit I: Financial Services	13 hrs
Financial Services: functions - characteristics - problems of financial services sector - regulatory framework - forces influencing financial services. Securitization: features - need for securitization- benefits of securitization.	
Unit II : Merchant Banking, factoring and forfeiting	13 hrs
Merchant Banking: functions - SEBI guidelines for merchant banking. Factoring and forfeiting: characteristics - types - legal implications of factoring - advantages and disadvantages - functions of a factor - factoring Vs bills discounting. Forfeiting: modus operandi, advantages, factoring Vs forfeiting.	
*Unit III : Leasing and Venture Capital	13 hrs
Leasing: characteristics - types - financial lease Vs operating lease - leasing process - benefits - limitations of lease financing. Venture Capital: features, stages of venture capital financing - benefits of venture capital funds.	
Unit IV :Mutual Funds	13 hrs
Mutual Funds : features - categories of schemes - organisation of mutual funds in India Non Banking Financial Institutions: Registration- Structure- regulatory framework-RBI measures for NBFCs- Residuary Non Banking Companies-role of Board for Financial Supervision.	
*Unit V :Credit Rating	13 hrs
Credit Rating : features, advantages of credit rating, CRISIL, ICRA, CARE - factors determining credit rating - equity grading.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Financial Services	Dr.S.Gurusamy	Vijay Nicole Imprints (P) Ltd, Chennai. 4 th Ed, 2013.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Financial Services	E. Gordon and K.Natarajan	Himalaya Publishing House, Delhi. 9 th Ed- 2015.
2	NaliniPravaTripathy	Financial Services	PHI Learning Pvt Ltd, Delhi. 7 th Ed 2014

Entrepreneurship

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
Books for Reference	Retail Management: Text and Cases	SwapnaPradhan	Tata McGraw-Hill Education Pvt Ltd, New Delhi. 4 th Ed. 2013
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.

E-Resources : (Web resources & E-books)

1. <https://www.ibef.org/industry/retail-india.aspx/>
2. <https://business.mapsofindia.com/india-retail-industry/>
3. Cengage, 9788131532171, Nayak/ Dash, Retail Management
4. MOOC courses

Entrepreneurship

M.Com
Semester –IV

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

Course:Core XIV -Managerial Economics	Course Code: 17MC14
Semester: IV	No. of Credits: 4
No. of hours :90 hrs	C: 78 T: 6S : 6
CIA Max. Marks: 25	ESE Max. Marks: 75

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

Course Objectives:

- To provide knowledge on the basic concepts of managerial economics.
- To understand the tools of managerial economics in business decision making.

Syllabus:

Unit I: Nature and scope of Managerial Economics	16hrs
Economic theory and managerial economics- managerial economist - role and responsibilities of managerial economist	
Unit II: Demand analysis and forecasting	16hrs
Demand determinants - demand distinctions - demand forecasting-factors affecting demand forecasting- methods of demand forecasting	
Unit III : Cost analysis	16hrs
Cost concepts - classifications and determinants - cost -output relationship -economies and diseconomies of scale - cost control and cost reduction.	
Unit IV : Production functions	15 hrs
Perfect competition- Price discrimination - Monopolistic competition.	
*Unit V : Pricing and National Income	15 hrs
Product line coverage and pricing -Price forecasting. Business cycle- National Income: Methods of measuring National Income.	

Starred Unit is self- learning portion.

Books for study:

Unit	Name of the Book	Authors	Publishers with Edition
I-V	Managerial Economics	R. L. Varshney and K.L.Maheshwari	Sultan Chand and sons, New Delhi. Edition 2015.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Managerial Economics Analysis, problems and cases	P.L. Mehta	Sultan Chand and Sons, New Delhi, Edition, 2014.
2	Managerial Economics	Dr. S. Sankaran	Margham Publications Edition 2016.
3	Managerial Economics	Jhingan M.L and Stephen J.K	Vrinda Publication Pvt Ltd, New Delhi, 2016.

E-Resources : (Web resources & E-books)

1. http://old.bput.ac.in/lecture_notes/ME%20Managerial%20Economics.pdf
2. <http://www.sxccal.edu/twinningprogramme/downloads/mba-managerialeconomics-1styear.pdf>
3. <https://www.studocu.com/en/document/copenhagen-business-school/managerial-economics-i/lecture-notes/lecture-notes-lectures-1-9-lecture-study-booklet-managerial-economics-i/674478/view>

Entrepreneurship

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	16hrs
Department of Commerce- Commodity organisations- Export Promotion Councils-Commodity boards-Service Institutions- FIEO-IIIFT-IIP-ICA-ITPO-SEZs and EOUs.	

Unit II : Export finance	16hrs
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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.

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.

E-Resources : (Web resources & E-books)

- 1.http://shodhganga.inflibnet.ac.in/bitstream/10603/152748/11/10_chapter%205.pdf
- 2.<https://accountlearning.com/major-activities-federation-indian-export-organization-fieo/>

M.Com

Semester –IV

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

Course :Elective IV – Internship in Financial Sector	Course Code: 17MCE8
Semester: IV	No. of Credits: 4
No. of hours : 90 hrs	P : 90
CIA Max. Marks: 0	ESE Max. Marks: 100

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

Course Objectives

- To get practical exposure on the activities of financial services sector.
- To gain practical knowledge on financial instruments, financial services and investment decision making.

The student shall undergo the institutional training in any of the Financial Institutions for a period of four weeks.

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

Entrepreneurship

M.Com
Semester –IV

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

Course : Advanced Learners Course - II Online Course(s)	Course Code: 17MCA2
Semester: IV	No. of Credits: 4
No. of hours : 0 hrs	C: 0 T: 0 S : 0
CIA Max. Marks: 0	ESE Max. Marks: 100

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

Students eligible to opt for advanced learners course can choose any one of the massive open access online courses offered by recognized institutions approved by Government of India or other International Organizations. Students can opt for any of the upcoming courses of her interest. The following lists of courses are suggested by board of studies

Entrepreneurship

M.Com
Semester –I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core V- Executive Communication	Course Code: 21MC05
Semester: I	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To understand the importance of communication in business.
- To develop the non-verbal communication and soft skills.
- To create awareness on preparation of job application letters and inter departmental communication.
- To gain familiarity on e- communication.
- To sharpen and facilitate experiential learning in various forms of oral communication.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the objectives, types, media and principles of communication.	U
CO2	Discuss various types of non-verbal communication and kinds of soft skills.	U
CO3	Prepare various job applications letters and inter departmental communication.	U
CO4	Rationalize the various methods of electronic communication.	U
CO5	Assess the different forms of oral communication.	A

U –Understand, A-Apply**Syllabus:****Unit I: Communication 12 hrs**

Communication - importance of effective communication in business - objectives - types-media - principles of communication- barriers to communication.

Unit II : Non-verbal Communication and Soft Skills 14 hrs

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 : Employment related Communication 14 hrs

Job Application letter and preparation of resume: personal analysis – types of application letters - preparation of resume/ bio-data/ curriculum vitae- general guidelines- interview letters.

Inter-departmental communication-memorandums - purpose - format- advantages-office orders.

Circulars- notices- preparation of agenda and minutes.

Unit IV : Electronic Communication 12 hrs

Internet: uses of internet – LAN – Intranet – WWW- Blog- Different Modes of Online Communication – Threats.

E- Mail : introduction – writing effective e-mails-golden rules for effective e- mail – netiquette: etiquette for online communication

Telecom technology: - Telex- FAX- Voicemail- SMS- Video conferencing- PDA(Personal Digital Assistant)- IVRS(Interactive Voice response system)

***Unit V : Oral forms of Communication 13 hrs**

Oral and other forms of communication- speech-characteristics of good speech.

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.**

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, Edition 2017.

Books for Reference:

S.No	Name of the Book	Authors	Publishers with Edition
1	Essential Business Communication	Dr. C.B. Gupta	Cengage Publication, Delhi.2019.
2	Business Communication	Dr.R.K.Mathukar	Vikas Publishing House, Noida.2018

E-Resources: (Web resources & E-book)

- Business Communication – Lehman, Dufrence and Sinha, Cengage Publication,Delhi.2019.
- MOOC Courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	M	H	M	H	H	M	U
CO 2	H	H	M	L	H	H	H	M	U
CO 3	H	M	H	M	H	H	H	M	U
CO 4	H	M	L	H	M	H	H	M	U
CO 5	H	H	M	H	H	H	H	M	A

Correlation Level: H – High, M- Moderate, L-Low

Skill Development

M.Com

Semester –II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Core VI - Research Methodology	Course Code: 21MC06
Semester: II	No. of Credits: 4
No. of hours : 75 hrs	C: 65 T:5 S:5
CIA Max. Marks: 50	ESE Max. Marks: 50

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

Course Objectives:

- To understand the basic framework of research process.
- To improve an understanding of various research designs and techniques.
- To discuss the concepts and procedures of sampling and scaling.
- To identify the sources of data collection.
- To gain knowledge on scholarly writing.

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain key research concepts and issue.	U
CO2	Identify research design.	A
CO3	Discuss the concepts of sampling and scaling techniques.	U
CO4	Identify qualitative and quantitative data for analysis.	A
CO5	Design the layout of research report.	A

U –Understand, A-Apply

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 - Ethics in Social Science Research.	
Unit II : Research Problem and Research Design	13 hrs
Research Problem: components – selection of problem - 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	14 hrs

Sampling 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 Analysis**12 hrs**

Data Collection: methods of collection of primary data - collection of secondary data - case study method.
 Data Processing and Analysis: Process - problems - types of analysis.

Unit V : Interpretation and Report Writing*13 hrs**

Interpretation: need-techniques –precautions in interpretation
 Report Writing: significance - steps in report writing - layout of research report -types of reports - mechanics of writing a research report -precautions for writing research reports.

***Starred Unit is self- learning portion.**

Book 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 2018.

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, 2016.
2	Research Methodology	R.Panneerselvam	Prentice Hall of India, New Delhi, Edition 2016.
3	Research Methodology	PritiR.Majhi & PrafullK.Khatu a	Himalaya Publishing House, Delhi. Edition 2017.

E-Resources: (Web resources & E-books)

- <http://www.modares.ac.ir/uploads/Agr.Oth.Lib.17.pdf>
- <http://bbamantra.com/research-methodology/>
- MOOC courses

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	M	H	M	M	H	H	H	U
CO 2	H	M	H	M	H	H	H	H	A
CO 3	H	M	H	M	H	H	H	H	U
CO 4	H	H	H	H	H	H	H	H	A
CO 5	H	M	H	M	H	H	H	H	A

Correlation Level: H – High, M- Moderate, L-Low

Skill Development

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.

Skill Development

M.Com

Semester –IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course : Project & Viva Voce	Course Code: 20MCPV
Semester: III & IV	No. of Credits: 4 + 4 = 8
No. of hours : 75+90 hrs	C: 25 + 30 T: 50 + 60
CIA Max. Marks: 100	ESE Max. Marks: 100

(C: Contact hours, T: Tutorial)

Students opting for project have to carry out a research work individually in any one of the commerce topics. The project report submitted by the candidate will be subject to evaluation along with a Viva Voce by internal and external examiners at the end of the fourth semester.

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

CO	Statement	Bloom's Taxonomy level
CO1	Identify research problem and elaborate research design.	A
CO2	Prepare a questionnaire and analyse the data.	An
CO3	Interpret data and prepare a research report.	E

A-Apply An-Analyse E-Evaluate

Mapping of Course Outcome with POs and PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	Bloom's Taxonomy level
CO 1	H	H	H	H	H	H	H	H	U
CO 2	H	H	H	H	H	H	H	H	An
CO 3	H	H	H	H	H	H	H	H	E

Correlation Level: H – High, M- Moderate, L-Low