

(Abstract)

M.Com. Accounting and Taxation Programme under Private Registration - Scheme and Syllabus (CBCSS) -Implemented with effect from 2023 Admission -Approved- Orders issued

ACADEMIC C SECTION

ACAD C/ACAD C5/20364/2023

Dated: 19.09.2024

- Read:-1.U.O Note No SDE/SDE I1/501/ADMN/2023 dtd 14/08/2023
- 2.Minutes of the meeting of the BoS in Commerce (PG) held on 30/06/2024
 3. E-mail dtd 23/07/2024 received from Dean, Faculty of Commerce and Management Studies
 4. The Minutes of the meeting of the Standing Committee of the Academic Council, held on 30/08/2024
 5. The orders of the Vice Chancellor in File number: ACAD C/ACAD C5/20364/2023 dtd 18/9/2024

ORDER

- 1.As per paper read (1) above, the School of Distance Education (presently the School of Lifelong Learning) of the University had requested to take necessary steps to prepare the Syllabus for M.Com. Accounting and Taxation Programme under Private Registration scheme, as they invited Admission Notification for the same for the academic year of 2023-24.
2. Subsequently, the Board of Studies (BoS) in Commerce (PG) vide paper read (2) above, finalized the Draft Syllabus of the M.Com. Accounting and Taxation Programme and subsequently, the Chairperson, forwarded the same for approval and implementation w.e.f. 2023 admission under Private Registration.
- 3.Considering the matter, the Vice Chancellor ordered to place the Draft Syllabus before the Standing Committee of the Academic Council, with the Remarks of Dean concerned.
4. Accordingly, the Syllabus was forwarded to the Dean, Faculty of Commerce & Management Studies for verification.
- 5.The Dean, Faculty of Commerce & Management Studies vide paper read (3) above, intimated that the Draft Syllabus is found to be in order and recommended for approval.
- 6.Subsequently, the Draft Scheme and Syllabus of M.Com. Accounting and Taxation programme, along with the Remarks of Dean, Faculty of Commerce and Management Studies, were placed before the Standing Committee of the Academic Council, for consideration.
- 7.The Standing Committee of the Academic Council, vide paper read (4) above, recommended to approve the Syllabus.
- 8.The Vice Chancellor, after considering matter in detail and in exercise of the power of the Academic Council conferred under Section 11(1) Chapter III of the Kannur University Act 1996, **approved the Scheme and Syllabus of the M.Com. Accounting and Taxation Programme (CBCSS) and accorded sanction to implement the same under Private Registration programme of the University w.e.f. 2023 admission, subject to reporting to the Academic Council.**
- 9.The Scheme and Syllabus of the M.Com. Accounting and Taxation programme (CBCSS) under Private Registration with effect from 2023 Admission are appended with this U.O. and uploaded in the University website.

Orders are issued accordingly.

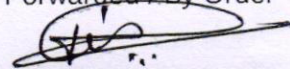
Sd/-

ANIL CHANDRAN R
DEPUTY REGISTRAR (ACADEMIC)
For REGISTRAR

To: 1 The Director, School of Lifelong Learning
2. The Chairperson BoS in Commerce (PG)

Copy To: 1) Examination Branch (Through PA to CE)
2. PS to VC/PA to R/DR/AR II (Acad)
3. DR/AR (SLL)
4. EG- 1, EXC II / AR -I/AR-IV (Exam)
5. Web Manager(for uploading in the website)
6. SF /DF/FC

Forwarded / By Order


SECTION OFFICER

KV



KANNUR UNIVERSITY
SYLLABUS
M.Com. PRIVATE REGISTRATION
2023 Admission

COURSE STRUCTURE

SEMESTER	COURSE CODE	TITLE	MARK			HOURS	CREDIT
			C.E	E.S.E.	TOTAL		
I	COM 01C01	BUSINESS ENVIRONMENT	15	60	75	5	4
	COM 01C02	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	15	60	75	5	4
	COM 01C03	HUMAN RESOURCE MANAGEMENT	15	60	75	5	4
	COM 01C04	ADVANCED FINANCIAL ACCOUNTING	15	60	75	5	4
	COM 01C05	INTERNATIONAL BUSINESS	15	60	75	5	4
	TOTAL			75	300	375	25
II	COM 02C06	RESEARCH METHODOLOGY	15	60	75	5	4
	COM 02C07	ADVANCED COST AND MANAGEMENT ACCOUNTING	15	60	75	5	4
	COM 02C08	FINANCIAL MANAGEMENT	15	60	75	5	4
	COM 02C09	STRATEGIC MANAGEMENT	15	60	75	5	4
	COM 02C10	ORGANISATIONAL BEHAVIOUR	15	60	75	5	4
	TOTAL			75	300	375	25
III	COM 03C11	INCOME TAX LAW AND PRACTICE	15	60	75	5	4
	COM 03C12	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	15	60	75	5	4
	COM 03C13	MANAGEMENT INFORMATION SYSTEM	15	60	75	5	4
	COM 03C14	MARKETING MANAGEMENT	15	60	75	5	4
	COM 03C15	LEGAL FRAMEWORK FOR BUSINESS	15	60	75	5	4
	TOTAL			75	300	375	25
IV	COM 04C16	FANANCIAL SYSTEM	15	60	75	5	4
	COM 04E01	ELECTIVE COURSE -1	15	60	75	5	4
	COM 04E02	ELECTIVE COURSE-2	15	60	75	5	4
	COM 04E03	ELECTIVE COURSE-3	15	60	75	5	4
	COM 04P17	PROJECT WORK	5	20	25	5	2
	COM 04C18	GENERAL VIVA-VOCE		50	50		2
	TOTAL			65	310	375	25
GRAND TOTAL			290	1210	1500	100	80

LIST OF CORE COURSES

Sl. No.	COURSE CODE	NAME OF THE COURSE	CREDIT
1	COM 01C01	BUSINESS ENVIRONMENT	4
2	COM 01C02	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	4
3	COM 01C03	HUMAN RESOURCE MANAGEMENT	4
4	COM 01C04	ADVANCED FINANCIAL ACCOUNTING	4
5	COM 01C05	INTERNATIONAL BUSINESS	4
6	COM 02C06	RESEARCH METHODOLOGY	4
7	COM 02C07	ADVANCED COST AND MANAGEMENT ACCOUNTING	4
8	COM 02C08	FINANCIAL MANAGEMENT	4
9	COM 02C09	STRATEGIC MANAGEMENT	4
10	COM 02C10	ORGANISATIONAL BEHAVIOUR	4
11	COM 03C11	INCOME TAX LAW AND PRACTICE	4
12	COM 03C12	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4
13	COM 03C13	MANAGEMENT INFORMATION SYSTEM	4
14	COM 03C14	MARKETING MANAGEMENT	4
15	COM 03C15	LEGAL FRAMEWORK FOR BUSINESS	4
16	COM 04C16	FINANCIAL SYSTEM	4
17	COM 04P17	PROJECT WORK	2
18	COM 04C18	GENERAL VIVA-VOCE	2
TOTAL CREDIT			68

ELECTIVE COURSE- ACCOUNTING AND TAXATION

Sl. No,	COURSE CODE	NAME OF THE COURSE	CREDIT
1	COM04E01	ADVANCED CORPORATE ACCOUNTING	4
2	COM04E02	CORPORATE TAX PLANNING AND MANAGEMENT	4
3	COM04E03	GST AND INDIRECT TAX	4
TOTAL CREDIT			12

I SEMESTER

BUSINESS ENVIRONMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	COM01C01	4	5

Course Outcomes:

- 1) *Know the concept of business environment, Environmental analysis and its types*
- 2) *Understand the Economic environment and its impact on business*
- 3) *Acquaint with the implications of Socio-cultural and natural environment on business*
- 4) *Know the impact of Political and Regulatory elements on the prospects of business*
- 5) *Learn the changing dimensions of Global and technological environment and its influence on business*

Module I: Business Environment: Meaning and definition – Features and Importance – Types of Business Environment – Internal and External – Micro and Macro approach. Environmental Analysis – Steps – Approaches – Types of Environmental analysis – Environmental forecasting – Benefits and limitations of Environmental analysis.

(10 Hours)

Module II: Economic and Global Environment: Economic Environment- Meaning and nature

- Significance – Elements – Economic system and Business environment – Economic Planning and Planning Commission(Brief introduction only) - NITI Ayog -Sunrise sectors of Indian Economy - Economic policies – New Economic Policies - Liberalisation – Globalisation – Privatisation - Meaning of Industrial policy– Industrial Policy 1991 – Recent Industrial Policy - Make in India policy – Start up Policy — Disinvestment – Modes of Disinvestment – Recent developments in Disinvestment - Arguments for and against disinvestment. Monetary and Fiscal Policies - Foreign trade policies – Foreign Investment in India – Types – Pros and cons – Recent trends.

Global Environment- Meaning – components – importance – Multi National Corporation – GATT/WTO – Objectives and functions – WTO and developing countries – WTO and India - IMF,IBRD (Brief Outline Only) – Recent trends in Global environment.

(30 Hours)

Module III: Socio-cultural and Natural Environment: Socio-cultural environment - Meaning – Elements – Social institutions and values – Types of social institutions – Impact on business environment — Corporate Social Responsibility - Social audit – Business Ethics.

Natural Environment – Ecology and Business – Environmental Audit-Meaning and Importance – Environmental sustainability - Corporate Governance for sustainable development.

(15 Hours)

Module IV: Political, Legal and Technological Environment: Political Environment - Meaning – Importance – components – Impact on business -Government and Business Interface

- Role of government in business.

Legal environment – Meaning – importance – Impact on business - Legal environment in India – Companies Act 2013(Special features only) – Competition Act, 2002 – FEMA, 1999 – Consumer Protection Act, 2019 –Intellectual Property Rights –Meaning and Types (Patent, Trade Mark, Copy Right and GIS) - Indian Patents Act 1970 , The Trade Marks Act 1999(Salient features only).

Technological Environment – Technology – Meaning and types – Technology and business - Innovation – Technology transfer – Meaning – Types – Levels- Technology and social change.

(25 Hours)

Practice Hours

(10Hours)

Total Hours

(90 Hours)

Books for Reference

- 1) Dr.Vivek Mittal: Business Environment Text & Cases – Excel Books, New Delhi
- 2) Francis Cherunilam: Business Environment Text and Cases – Himalaya Publishing House
- 3) Aswathappa K: Essentials of Business Environment – Himalaya Publishing House
- 4) S. K. Misra& V. K. Puri: Economic Environment of Business - Himalaya Publishing House
- 5) K Chidambaram and V. Alagappan, Business Environment – Vikas Publishing House

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	13	35	16	29	93

QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	COM01C02	4	5

Course Outcomes:

1. Understand how probability can be used to quantify uncertainty and make decisions.
2. Equip the students with proper understanding of Operations Research and its applications in Managerial decision-making.
3. Learn various models in Operations Research to optimize business operations and solve complex problems.

Module I: Probability: Basic concepts – Various schools of thought – Addition Theorem – Multiplication Theorem – Conditional Probability – Inverse Probability – Baye’s Theorem – Binomial Distribution – Poisson Distribution – Normal Distribution.

(25 Hours)

Module II: Operations Research – Definition – Characteristics – Phases of OR- Importance - Models of OR – (Allocation Models, Queuing Theory, Inventory Model, Game Theory, Decision Theory, Network Analysis, Simulation, Replacement Theory - basic concepts only).

(10 Hours)

Module III: Linear Programming: Requirements of L.P.P. – General Model - Graphical Method of solution – Simplex Method (Exclude Duality Simplex Method). Transportation and Assignment problems – Definition – Formulation - North West Corner Method - Vogels Method – Least Cost Method (Exclude Optimality test) - Assignment – Definition – Formulation – Hungarian Method - Difference between Transportation and Assignment.

(25 Hours)

Module IV: Project Management Techniques: Project Network – Construction of Network Diagram – Critical Path Method – Float – Slacks – Project Evaluation and Review Technique - Distinction between PERT and CPM (Exclude Crashing & Resource Allocation).

(20 Hours)

(Theory and Problem 40% & 60%)

Practice Hours **(10 Hours)**

Total Hours **(90 Hours)**

Books for Reference:

- 1) Introduction to Management Science Operations Research, Kanti Swarup, P.K. Gupta, Man Mohan, Sultan Chand & Sons Publishers.
- 2) Operations Research (Quantitative Techniques for Management) – V.K. Kapoor, Sultan Chand & Sons Publishers.
- 3) Operations Research – Prem Kumar Guta and Dr. D.S. Hira, S.Chand and Company Pvt. Ltd. Publishers.
- 4) Quantitative Techniques Theory & Problems, P.C. Tulsian, Vishal Pandey, Pearson Education Asi Ltd. Publishers.

- 5) Quantitative Techniques, Dr. S.Sachdeva, Lakshmi Narain Agarwal Educational Publishers.
6) Operations Research, S. Kalavathy, Vikas Publishing House.
7) An Introduction to Management Science Quantitative Approaches to Decision making, David R. Anderson, Dennis J Sweeney, Thomas A Williams, Jeffrey D Camm, James J Cochran, Cengage Publishers.

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	29	12	29	23	93

HUMAN RESOURCE MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	COM01C03	4	5

Course Outcomes:

- 1) *Enlighten the importance of Strategic HRM*
- 2) *Critically evaluate training methods*
- 3) *Evaluate HRD methods & techniques*
- 4) *Examine the importance of industrial relations and employee grievances.*

Module I: Introduction and meaning of HRM- scope of HRM- introduction to strategic HRM- Characteristics and scope of SHRM-Strategic HRM Vs Conventional HRM- Contemporary issues and barriers to the implementation of SHRM- types of HR strategies-general and specific HR strategies- knowledge management- meaning -knowledge resources -importance-process of knowledge management-Talent management.

(20 hours)

Module II: Training and Development - Training pedagogy, Adult learning. Nature and importance of training, Training Needs Assessment- Competency mapping- Concept and process of Career Management-HRD-concept of HRD- Nature of HRD- objectives- HRD Strategies-Mechanism of HRD: Mentoring, Coaching, Management Games – HR Audit,-objectives-significance and scope-process-types and approaches to HR audit-Artificial Intelligence and HR.

(20 hours)

Module III: Employee engagement-concept-elements-classification-phases-drivers of employee engagement- process-benefits. **Industrial relations-** concept-objectives – Importance

- Industrial Relation Problems in the Public Sector- Trade union and their relevance - Employee Grievance- importance of grievance handling-process- code of discipline-Hot stove rule-suggestion scheme-industrial Disputes – forms of dispute– Causes –settlement of dispute– Industrial Peace –Arbitration Adjudication.

(20 hours)

Module IV: Human Resource Information System-concept of HRIS-needs-process-functions-merits and de merits-International Human Resource Management-meaning-domestic vs international HRM-factors influencing the global HRM-concept of QWL-Scope of QWL-Principles -techniques for improving QWL-QWL in India. HR analytics.

(20 hours)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Reference Books

- 1) Ashwathappa, K., Human Resource Management, Tata McGraw-Hill Education Pvt. Ltd. 9th Edition 2021.
- 2) Gary Dessler & Biju Varkey, Human Resource Management, Pearson Indian Pvt. Ltd., 16th Edition 2020.
- 3) Gary Dessler, Fundamentals of Human Resource Management, Pearson Indian Pvt. Ltd.,

4th Edition 2017.

4) Shashi k.Gupta and Rosy Joshi-HRM, Kalyani Publishers

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

ADVANCED FINANCIAL ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	COM01C04	4	5

Course Outcomes:

1. *Understand and apply financial accounting tools and techniques for managerial decision making*
2. *Understand new accounting concepts.*
3. *Expose the students to advanced accounting issues and practices.*

Module I: Accounting for Specialized type of Business: Voyage accounts -Investment accounts and Farm accounts. (Theory and problems)

New accounting practices: Human Resources Accounting: - Meaning and Definition of HRA

- Importance - Objectives of Human Resource Accounting -Limitations of Human Resource Accounting, methods of valuation; Forensic accounting, environmental accounting, social responsibility accounting, corporate social reporting: Social Income Statement, social Balance Sheet, value Added Statement. (A brief outline only) (Theory only)

(20 Hours)

Module II: Valuation of Goodwill: Valuation of Goodwill- types -methods of valuation: arbitrary method, capitalization, average profit, super profit, annuity method. (Theory and Problems)

Valuation of Shares: -Need for valuation –factors affecting valuation of shares-Methods of valuation -Asset backing -Yield method-dual or fair value method. (Theory and Problems)

Accounting for Price level changes (Inflation Accounting): Limitations of historical accounting - Meaning and Definition and Methods of inflation accounting -CPP and CCA methods. - Features and advantages (with problems)

(25 Hours)

Module III:

Government Accounting - General Principles and comparison with commercial accounting - Role of Comptroller and Auditor General of India -Role of Public Accounts Committee.

Insurance Claims: Computation of Fire Claims -Loss of Stock -Consequential Loss Policy. (Theory and problems)

(25 Hours)

Module IV: Accounting Standards (AS): Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS, IFRS, IFRIC and SIC) - process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure, convergence to IFRS- Emergence of Ind AS – Standard setting process in India. (Theory only).

(10 Hours)

(Theory and Problem 50% & 50%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Reference Books:

1. Advanced Accounts. - M.C. Shukla and T.S. Grewal, Publisher S Chand.
2. Advanced Accountancy - S.P. Jain & K.L. Narang, Kalyani Publishers
3. Advanced Accountancy - R.L. Gupta and M. Radhaswami, Publisher Sulthan Chand & Sons.
4. Advanced Accountancy - S.N. Mahewari, Vikas Publishing House
5. Advanced Accountancy - Arulandam & Raman, Himalaya Publishing House
6. Advanced Financial Accounting - Dr. B.D. Agarwal, Pitambar Publishing
7. Financial Accounting - S.N. Maheswari & S.K. Maheswar, Vikas Publishing House

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	29	29	12	93

INTERNATIONAL BUSINESS

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	COM01C05	4	5

Course Outcomes:

- 1) *Introduce the concept of international business and to create awareness on the changes in the international business arena*
- 2) *Enable and apply current business practices to the management of International Business.*
- 3) *Associate with other institutions in India and abroad with a view to further promoting management education in international business.*
- 4) *Provide a congenial learning environment to potential aspirants for pursuing careers in internationally focused management practices.*
- 5) *Make an awareness and understanding about the emerging business in the contemporary Indian economic scenario to get an effective knowledge about the changing business scenario in accordance with the changes in the economic environment of the country.*

Module I: International Business -Meaning, Nature, scope and importance- Stages of internationalization of business-Methods of entry into foreign markets: Licensing Franchising-Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions. Framework for analyzing international business environment- Domestic -Foreign and Global Environment-Recent -Developments in International Business.

(20 Hours)

Module II: Theoretical Foundations of IB: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage- Haberler's Theory of Opportunity Cost- Heckscher Ohlin Theory- Market Imperfections Approach-Product Life Cycle Approach- Transaction Cost approach-Dunning's Eclectic Theory of International Production (Theory only).

(20 Hours)

Module III: Legal framework of International Business: Nature and complexities: Code and common laws and their implications to business-International Business contract- legal provisions, Terms of payment and Letter of Credit – Payment settlement of exports and Imports Import& Export Policies - Multi-Lateral Agreements & Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries- NAFTA- EU-SAARC, ASEAN-BRICS-OPEC-Promotional role played by IMF-World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD.

(20 Hours)

Module IV: International Financial Management: Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate definitions; spot and forward rates; alternative exchange rate regimes. Exchange rate determination; theories of foreign exchange rate; purchasing power parity theory; International fisher effect; portfolio balance model; balance of payment theory. Balance of payment: meaning; accounting principles; components; deficit and surplus; macro-economic factors affecting exchange rates.

(20 Hours)

(Theory and Problem 80% & 20%)

Practice Hours (10 Hours)

Total Hours (90 Hours)

Books for Reference:

- 1) Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
- 2) Shyam Shukla, International Business, Excel Books, New Delhi
- 3) Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
- 4) P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
- 5) Manab Adhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
- 6) Charles W L Hill, International Business, McGraw Hill, New York.
- 7) Michael Czinkota, International Business, Wiley, New York.
- 8) Justin Paul, International Business, PHI, New Delhi.
- 9) Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
- 10) Charles W.L. Hill, Global Business Today- University of Washington.
- 11) Charles W.L. Hill, International Business: Competing in the Global Market Place Mc Graw Hill, New York.
- 12) Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York.
- 13) Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- Mc Graw Hill, New York.
- 14) Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
- 15) Alan C Shapiro, Peter Moles, International Financial Management, Wiles, New York

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

II SEMESTER
RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	COM02C06	4	5

Course Outcomes:

- 1) *Understand the concepts of research, research problems, literature review and research design.*
- 2) *Understand the method of measurement and scaling, and the application of acquired knowledge in the preparation of questionnaire.*
- 3) *Acquire the skill for using parametric and non-parametric test in new situations.*

Module I: Introduction to Research: Meaning of Research-Definition-Process of Research-Research Applications in Business Decisions Research Problem: Meaning -Components: concepts, Construct, Variables, Types of Variables- Review of Literature: Meaning and Purpose- Research Design: Meaning- Exploratory research design: Meaning and Methods-Secondary resource Analysis-Case study -Focus Group Discussion (Brief Explanation only)- Descriptive research design: Meaning – Methods -Cross Sectional Studies-Longitudinal Study. Experimental Design: Meaning -Methods (Informal Methods only).

(15 Hours)

Module II: Data Collection and Sampling Design: Primary Data and Secondary Data: Meaning – Differences- Criteria for Evaluating Secondary data- Sampling: Meaning-Concepts: Population, Elements, Sample, Sample Frame, Sample Unit, Sampling and Non-sampling Errors-Determination of Sample Size (Sample size for determining population mean only)- Probability and Non-probability Sampling- Questionnaire Designing: Questionnaire: Meaning -Types of questions-Questionnaire design procedure-Criteria for Question Designing-Question Structure

(20 Hours)

Module III: Measurement and Scaling: Measurement: Meaning-Types of Measurement Scale; Nominal, Ordinal, Interval and Ratio Scale- Attitude: Meaning and Components-Classification of Scale: Simple Item and Multiple Item of Scale- Comparative and Non-comparative Scale- Comparative Scale: Paired Comparison Scale-Rank order Scaling-Constant sum rating scale- Non- comparative Scale: Likert Scale and Different Sum Rating Scale-Criteria of good measurement.

(15 Hours)

Module IV: Testing of Hypothesis and Parametric Scale: Hypothesis: Meaning -Types and Procedure of Testing Hypothesis- Parametric Test: Meaning-Assumptions- Z-Test: Meaning-Testing significance of Mean only- t-test: Meaning and Assumptions -Testing significance of mean and Paired t-test for difference of Mean only- F-Test and Analysis of Variance: Meaning and Assumptions-Applications-Variance Analysis in one way classification only- Non-

Parametric Test: Meaning, Assumptions, Advantages and Disadvantages. Chi-square Test- Definition and Nature- Applications; Goodness of fit, Independence of Variables- Mann-Whitney U Test for Independent Samples- Wilcoxon Signed Rank Test for Paired Samples - The Kruskal Wallis Test.

(30 Hours)

(Theory and Problem 75% & 25%)

Practice Hours (10 Hours)

Total Hours (90 Hours)

Books for Reference:

1. “Research Methodology”, O R Krishnaswami, M Ranganatham and P N Harikumar, 1e, 2016, Reprint 2020, Himalaya Publishing House, Mumbai.
2. “Business Research Methods”, Prahlad Misra, 2015, Oxford University Press.
3. “Business Research Methods”, Donald R Cooper, Pamela S Schindler and J K Sharma, 12e, 2019, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
4. “Research Method for Business Students”, Mark Sounder, Philip Lewis and Adrian Thornhill, 5e, Pearson, Noida (UP).
5. “Business Research Methods, *A South Asian Perspective*”, William G Zikmund, Barry J Babin, Jon C Carr , Atana Adhikari and Mitch Griffin, 8e, 2016, Cengage Learning India Pvt. Ltd. New Delhi.
6. “Research Methodology, *Methods and Techniques*”, C R Kothari and Gaurav Garg, 4e, 2019, New Age International Publishers, New Delhi.
7. “Research Methodology, Concepts and Cases”, Deepak Chawla and Neena Sondhi, 2e, Vikas Publishing House Pvt. Ltd. New Delhi.
8. “Research Methodology and Applications of SPSS in Social Science Research”, S Sundara Pandian, S Muthulakshmi and T Vijayakumar, 2022, Sultan Chand & Sons , New Delhi.

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	17	23	18	35	93

ADVANCED COST AND MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	COM02C07	4	5

Course Outcomes:

- 1) *Acquire knowledge on relevant Cost Accounting techniques and methods to direct the students to take an industry-oriented approach towards cost reduction and cost control to achieve cost leadership.*
- 2) *Understand and acquire sound knowledge of concepts, methods and techniques of Management Accounting to make the students develop competence with their usage in managerial decision making and control.*

Module I: Process Costing: Concept and Significance – Preparation of Process Accounts – Normal and Abnormal Losses - Treatment of Equivalent Production, Inter-process Profit, Joint product and Bye product.

(20 Hours)

Module II: Standard Costing and Variance Analysis: Concept of Standard Cost and Standard Costing - Fixation of Standards - Analysis of Variances – Meaning and Types - Practical Problems on Analysis of Variances of Materials, Labour and Overheads.

(20 Hours)

Module III: Budget and Budgetary Control: Control of Cost through Budgets – Different Types of Budgets – Preparation of Functional Budgets – Purchase Budget, Sales Budget, Production Budget, Cash Budget and Flexible Budgets - Zero Base Budget - Performance Budget – Responsibility Accounting.

(20 Hours)

Module IV: Marginal Costing and Absorption Costing: Concepts and Importance - Cost Volume Profit Analysis -Breakeven Analysis - Breakeven Charts (Simple, Contribution and P/V Charts Only) - Ascertainment of Costs under Marginal Costing and Absorption Costing - Managerial Decisions through Marginal Costing such as Accepting Special Offer, Pricing, Profit Planning, Make or Buy Decisions, Sales Mix Determination, Key Factor Decision - Determining Optimum Level of Activity.

(20 Hours)

(Theory and Problem 40% & 60%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

1. Cost and Management Accounting: S. P. Jain & K. L. Narang, Kalyani Publishers
2. Management Accounting-Principles and Practice: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers

3. Cost & Management Accounting: Maheshwari S.N., Sulthan Chand & Sons
4. Advanced Cost and Management Accounting: Saxena V.K., Vashist C.D, Sulthan Chand & Sons.
5. Management Accounting: M. Kulkarni S.Mahajan, Nirali Prakashan Educational Publishers
6. Cost Accounting: Texts and Problems: M. C. Shukla, T. S. Grewal & M.P.Gupta, S. Chand & Company

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	COM02C08	4	5

Course Outcomes:

- 1) *Develop an understanding in various concepts of Financial Management.*
- 2) *Acquire the ability to apply the knowledge in actual practice*
- 3) *Understand the finance functions of long-term investment decision, financing Decisions and Dividend decisions.*
- 4) *Evaluate the long- term investment projects using capital budgeting techniques.*
- 5) *Compare and contrast effect of dividend policies on the company and other stake holders.*

Module I: Introduction to Financial Management: Financial Management: Definition - Scope-Importance - Financial Goal: Profit Maximisation, Wealth Maximisation and Value Maximisation- Financial Decisions and Functions of Financial Manager- Time Value: Meaning -Rationale - Techniques of Compounding -Annual and Semi-annual compounding- Risk and Return Trade off: Meaning of Risk and Return-Types of Risk-Risk return trade off (computation excluded).

(15 Hours)

Module II: Investment Decisions

Working capital: Meaning and Importance-Factors affecting working capital- Types of working capital -Capital Budgeting: Meaning, Nature and Significance- Evaluation Techniques: Traditional Techniques-Pay back -Discounted Pay Back-Average Rate of Returns- Discounted Cash flow Method: Net Present Value-Internal Rate of Return-Profitability Index-NPV vs IRR, NPV and IRR similarities. Complex Investment Decisions using NPV and IRR: Size Disparity problem-Time disparity problem- Projects with unequal lives.

(25 Hours)

Module III: Financing Decisions

Different Sources of funds: Debt, Preference and Equity Shares-Characteristics-P2P Lending-Crowed funding- Startup funding -Lease Financing (Concept and Classification only)- Financial Leverage- Operating leverage -Combined Leverage (Theory only)-

Cost of Capital: Meaning-Importance and Significance- Measurement of Individual Cost of Capital: Debt, Preference Shares, Equity Share and Retained Earnings- Weighted Average cost of Capital.

Capital Structure: Meaning and Factors determining capital Structure-Optimum Capital Structure. Capital Structure Theories: Net Income Theory- Net Operating Income and MM

Hypothesis without Taxes- MM Hypothesis under Corporate Tax-The Trade Off Theory – Pecking Order Theory. **(25 Hours)**

Module IV: Dividend Decisions

Dividend: Meaning and Significance- Factors affecting Dividend Decisions: D/P Ratio- Stability of Dividend -Legal, Internal, Contractual constraints – Owner’s consideration- Capital Market Consideration -Inflation. Relevance of Dividend Policy: Walter’s Model- Gordon’s Model- Irrelevance of Dividend policy: MM Hypothesis (Theory only)- Types of Dividend Policy: Constant Pay Out Ratio-Regular dividend Policy-Low Regular and Extra dividend Policy.

(15 Hours)

(Theory and Problem 50% & 50%)

Practice Hours (10Hours)

Total Hours (90Hours)

Books for Reference:

- 1) “Financial Management”, I M Pandey, 12 e,2021, Pearson, Noida (UP)
- 2) “Financial Management, *Theory, Concepts and Problems*”, Dr. R P Rastagi, 4 revised edition, 2012, GalGotia Publishing Company, New Delhi.
- 3) “Financial Management, *Principles and Practices*”, Dr. S N Maheshwari, 2019, Sultan Chand & Sons Pvt. Ltd., New Delhi.
- 4) “Financial Management, *Management & Policy*”, R M Srivasthava, 2010, Himalaya Publishing House, Mumbai.
- 5) “Fundamentals of Financial Management”, Eugene F Brigham and Joel F Houston , 2016, Cengage Learning India Pvt. Ltd. New Delhi.
- 6) “Financial Management”, V K Bhalla, 1e, 2014, Sultan Chand & Sons Pvt. Ltd., New Delhi
- 7) “Corporate Finance”, Stephen Ross, Randolph Westerfield, Jeffrey Jaffe and Bradford Jordan, 12e ,2019, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
- 8) “Fundamentals of Financial Management”, Dr. S K Sharma and Dr. Rachan Sareen, 2019, Sultan Chand & Sons Pvt. Ltd. , New Delhi.
- 9) “Financial Management, *Theory & Practice*”, Shashi K Gupta & R K Sharma,8e, 2014, Kalyani Publishers, New Delhi.
- 10) “Financial Management, *Text, Problems and Cases*”, M Y Khan and P K Jain, 6e, Third Reprint, 2012, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
- 11) “Financial Management, *Theory and Practice*”, Prasanna Chandra, 8e, 2011, Mc Graw Hill Education India Pvt. Ltd., New Delhi.

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	18	29	29	17	93

STRATEGIC MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	COM02C09	4	5

Course Outcomes:

- 1) *Create a conceptual awareness on the various strategies*
- 2) *Develop an in-depth knowledge of the strategic management process.*
- 3) *Enhance the skills for adapting to organizational changes.*

Module I: Introduction to Strategic Management - Strategy - concept, Levels of Strategy - Strategic Decisions, Strategy Vs Policy. Strategic Management - Elements of Strategic Management Process – Importance, limitations. Strategic Intent- Vision, Mission, Goals, Objectives. Business Definition - Dimensions of Business Definition. Development of Strategy in business - McKinsey 7S Framework.

(15 Hours)

Module II: Strategy Formulation, Analysis and Choice -Environment and Strategy - Environmental Sectors - Environmental Scanning and Appraisal - methods and techniques (ETOP, SWOT, PESTEL). Organisational appraisal – dynamics of internal environment - organizational capability factors – methods and techniques (Internal Analysis, Comparative Analysis, Comprehensive Analysis), Organisational Capability Profile and Strategic Advantage Profile. Strategic alternatives – Corporate level strategies – Expansion -(including Blue Ocean, Red Ocean), Stability, Retrenchment and Combination. Business Level Strategies-Porters generic business strategies. Strategic Analysis and Choice - Tools and techniques - Corporate Portfolio Analysis (BCG Matrix, GE Nine-cell Matrix, Corporate Parenting Analysis), SWOT Analysis, Experience Curve Analysis, Life Cycle Analysis, Industry Analysis, Strategic Group Analysis, Competitor Analysis, Subjective factors in strategic choice, Contingency Strategy.

(40 Hours)

Module III : Strategic Implementation, Evaluation and Control: Functional Implementation – Financial, Marketing, Operations, Personnel, Information Management. Operational Implementation – Productivity, Process, People, Pace. Strategic Evaluation - Nature and importance, process and techniques of evaluation. Strategic Control – types of control. Role of Information system, control system and reward system in evaluation.

(15 Hours)

Module IV: Recent Trends in Strategic Management

Relationship of Corporate culture, corporate governance, corporate politics, corporate power,

personal values, business ethics, social responsibility with strategic management. Corporate social audit. Corporate restructuring. Global issues in strategic management, recent advancement in core competency as the root of competitive advantage. Development of strategies for knowledge management.

(10 Hours)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

- 1) Strategic Management: An Integrated Approach - Charles W.C. Hill and Gareth R. Jones, Houghton Mifflin Company.
- 2) Competitive Strategy - Techniques for Analyzing Industries and Competitors, Micheal E. Porter, Mc Millan Publishing Company.
- 3) Strategic Management and Business Policy -Azhar Kazmi, Tata McGraw Hill Education Private Limited.
- 4) Strategic Management -Francis Cherunilam, 2000, Himalaya Publishing House.
- 5) Strategic Management- The Indian Context, 2014, PHI Learning Pvt Ltd Delhi.
- 6) Strategic Management: Analysis-Implementation-Control: Nag A, Vikas Publishing House.
- 7) Corporate Social Responsibility in India A study of Management Attitudes C Gopala Krishna, Mittal Publications New Delhi.

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	18	46	17	12	93

ORGANISATIONAL BEHAVIOUR

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	COM02C10	4	5

Course Outcomes:

1. *Enable students to understand human interactions and behaviour in organisation.*
2. *Develop an understanding of different dimensions of individual behaviour and acquire concepts of motivation, attitude, perception and team dynamics*
3. *Acquaint students with the theories governing organisational behaviour.*
4. *Sensitize and appreciate the importance of managing people at workplace through understanding of organisational climate to deal with change and stress.*

Module I: Organisational behaviour- Concept and significance, Organisational behaviour models- Disciplines that contribute to OB- Challenges and opportunities for OB - Organisational theories: Classical, Neo Classical and Modern theory-Contemporary issues in Organisation theory.

(20 Hours)

Module II: Individual Dynamics- Factors influencing individual behaviour- Personality- Determinants- Personality traits- Big Five Personality Traits- Theories of Personality: Raymond B Cattell, Sigmund Freud, Carl Rogers, Albert Bandura, Erik Erikson- Attitude- Formation of Attitude -Perception- Factors influencing perception- Perceptual Process

(25 Hours)

Module III: Group Dynamics- Meaning and types- Stages of Group Development-Team Building- Ingredients of Effective Team- Process and Skills in Team Building-Conflict in Organisation- Nature of conflict- Process of managing conflict- Transactional Analysis: Ego states, Types, Life Positions, Life Scripts.

(10 Hours)

Module IV: Understanding Organisational Culture- Definition and Characteristics of Organisational Culture, Ways of managing Organisational Culture-Learning and Motivation- Principles and Theories of Learning: Classical, Operant, Cognitive and Social Learning- Theories of motivation: Maslow need theory, ERG theory, Theory X and Y, Two factor theory and contemporary theories of motivation: Mc Clelland's Acquired Needs theory, Albert Bandura Self Efficacy theory, B F Skinner Reinforcement theory, Vroom Expectancy theory, Adams Equity theory – Organisational Change- Significance and types, Models of Change, Resistance to Change, How to overcome resistance -Organisational Development-Concept, Process and Intervention Techniques.

(25 Hours)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

- 1) Robbins, S.P. (2019). Essentials of Organisational Behaviour. New Delhi, Pearson Education
- 2) Luthans, Fred (2013). Organisational Behaviour. Mc Graw Hill, 12 th Edition.
- 3) Pareek ,Udai,(2011) . Understanding Organisational Behaviour. Oxford Higher Education, 3rd Edition
- 4) Prasad. L.M, (2007). Organisational Behaviour. Sulthan chand, NewDelhi.
- 5) Aswathappa K(2007). Organisational Behaviour. Himalaya Publishing
- 6) Davis, Keith and Weratom, John W, Human Behaviour at work, Tata McGraw Hill
- 7) Sekharan Uma (2006). Organisational Behaviour- Text and Cases, Tata McGraw Hill, New Delhi

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	29	12	29	93

III SEMESTER
INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	COM03C11	4	5

Course Outcomes:

1. Understand history of direct tax laws in India
2. Know the provisions of Income Tax Act for determination of residential status of different persons
3. Apply the provisions of Income Tax Act for computation of income under various heads
4. Apply the provisions of Income Tax Act for the computation of Total Income and Tax liability of individuals

Module I: Tax: Direct and Indirect Taxes – Income Tax – Brief History of Income Tax in India – Basis of charge of Income Tax – Basic concepts – Accelerated assessment – Determination of Residential Status – Scope of Total Income on the basis of Residential Status – Incomes exempt from tax

(15 Hours)

Module II: Income from salary: General principles – Allowances – Perquisites – Valuation of perquisites – Profits in lieu of Salary – Provident Funds and its taxation – Deductions from Salaries - Retirement benefits and its taxation - **Income from House Property** – Exemptions – Gross Annual Value – Annual Value - Deductions under Sec. 23 and 24 – Computation of Income from House Property

(20 Hours)

Module III: Profits and Gains of Business or Profession: Deductions expressly allowed – General deductions – Deductions expressly disallowed – Depreciation and Investment allowances - **Capital Gains** – Capital assets – Types – Computation of Short term and Long-term capital gains – Exemptions under the head Capital gains - **Income from Other Sources** – Items taxable under the head Income from Other Sources – Deductions – Computation of Income from Other Sources

(30 Hours)

Module IV: Clubbing and Aggregation of Incomes - Set off and Carry forward of Losses – Deductions from Gross Total Incomes – Rebate and Relief of tax – Computation of Total Income and Tax of Individuals

(15 Hours)

(Theory and Problem: 40% & 60%)

Practice Hours

10 Hours

Total Hours

90 Hours

Books for reference

1. Income Tax Law and Practice - Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
2. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
3. Direct Taxes – Law and Practice, Bhagwathi Prasad - Wishwa Prakashana.
4. Direct Taxes Sri T N Manoharan- Snow White Publications.
5. Income Tax Law and Practice – Dr.A P Philip – Shobha Publications

Module wise Mark Distribution (Including Choice questions)

26

Module	I	II	III	IV	Total
Marks	18	23	35	17	93

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	COM 03C12	4	5

Course Outcomes:

1. *Understand the concept of risk and return with share market investments.*
2. *Compute the value of equity shares and bonds.*
3. *Apply the concepts of Fundamental and Technical analysis in taking investment decisions*
4. *Develop an optimal portfolio by applying the knowledge gained in portfolio theories.*

Module I: Investment – Meaning and Definition – Characteristics – Objectives – Investment Process – Modes of Investment (Security forms and Non-security forms) – Approaches to investment decision making – Fundamental, Psychological, Academic and Eclectic approaches – Speculation – Gambling - Return – Risk – Elements of risk – Measurement of individual security return and risk – Methods of measurement of systematic risk – Regression and Correlation methods. (Basic Problems only).

(10 Hours)

Module II: Methods of Equity Valuation – Dividend Capitalization model – Dividend Growth model- (Basic Problems only) – Meaning of Bond – Properties of Bonds – Risks associated with bonds – Bond pricing Theorems – Current Yield, Yield to Maturity, Realized Yield, Yield to Call- Duration of bonds (Basic Problems only).

(20 Hours)

Module III: Portfolio Management – Phases – Portfolio Analysis- Portfolio return-Portfolio risk (Basic Problems only) – Fundamental Analysis: Economy Analysis – Industry Analysis – Company Analysis – Technical Analysis : Principles – Pricing chart; Line chart, Bar chart, Japanese Candle stick chart – Support and Resistance Level – Reversal Patterns – Head and shoulder – Continuation Patterns – Triangles – Mathematical Indicators – Moving averages – Oscillators – Rate of Change – Relative Strength Index – Market indicators – Dow Theory – Elliot Wave Theory – Theory of Contrary Opinion – Efficient Market Hypothesis – Forms of Market efficiency – Market anomalies – Meaning – Causes – types, Time series and Cross sectional anomalies.

(25 Hours)

Module IV: Portfolio selection :Efficient Portfolio – Corner Portfolio – Markowitz Model – Efficient frontier – Optimal Portfolio – Capital Market Line – Security Market Line – Capital Asset Pricing Model – William Sharpe Single Index Model – Modern Portfolio Theory – Arbitrage Pricing Theory – Assumptions – Portfolio Evaluation – Sharpe ratio – Treynor ratio – Jensen measure – Fama's Performance Measure –Portfolio Revision – Strategies – Formula plans – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Dollar Cost Averaging.

(Theory 70% and Problems 30%)

Practice Hours

10 Hours

Total Hours

90 Hours

Books for References:

- 1) Security Analysis and Portfolio Management, Donald E. Fisher and Ronald J. Jordan, Pearson Education.
- 2) Security Analysis and Portfolio Management, M. Ranganatham and R. Madhumathi, Pearson Education.
- 3) Security Analysis and Portfolio Management, V.A. Avadhani, Himalaya Publishing House.
- 4) Security Analysis and Portfolio Management, S. Kevin, Prentice Hall India.
- 5) Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House.
- 6) Security Analysis and Portfolio Management, S. Ravindra Babu, Kalayani Publishers.

Module wise mark distribution

Module	I	II	III	IV	Total
Marks	12	23	29	29	93

MANAGEMENT INFORMATION SYSTEM

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	COM03C13	4	5

Course objective:

1. *Understand the role, functions and components of an information system.*
2. *Understand the role of information system in the decision- making process of an organization*
3. *Discuss the importance of system development and system life cycle*
4. *Develop an understanding about CBIS*

Module I: Introduction to information system: Concept of MIS- Evolution of MIS- Meaning and Definition- Benefits of MIS- Problems of MIS-Role and Functions of MIS- Decision Making and MIS- Information system for strategic advantage- Computer based information system- Security issues- Ethics in CBIS- Plagiarism- Latest trends in information technology.

(20 Hours)

Module II: Information resource management: Concept of Information -Definition- Data and information-Types -Mathematical definition -Entropy –Redundancy- Data Reduction Techniques- information overload -Age, Quality and Value of Information- Dimensions of information system- Information requirements at various levels of management- Application of Information concept to information system design- Types of Information system- Decision support system- Executive information system- Expert system- Transaction processing system- Office automation system- Artificial intelligence application.

(25

Hours)

Module III: System approach: Concept and Definition -Characteristics -General model of system -Types of systems- Simplification -Decoupling -Control in systems -Positive and Negative feedbacks -Law of requisite variety -Input, Process and Output controls- Black box Concept-System concepts applied to MIS design- System analysis and Design. System Development life cycle- Prototyping and User development approach to system development.

(20 Hours)

Module IV: Structure of MIS: Multiple approaches to the structure of MIS-Operating elements-Physical components -Processing functions -Output for users -MIS structure based on the level of management activity- Organizational functions -Implementation and Evaluation of MIS -Formal and Informal -Public and Private information system.

(15

Hours)

Practice hours

10 Hours

Total Hours

90 Hours

Books for Reference:

1. O'Brien, J. A., & Marakas, G. (2017). Management information systems (10th ed.). McGraw Hill Education.
2. G., & Margrethe, O. (2017). Management Information System: Conceptual Foundations - Structure and Development (2nd ed.). McGraw Hill Education
3. Suresh K. Basandra.. Management information system. Wheeler publishing
4. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
5. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi
6. Serm James A : Analysis and Design of Information Systems : McGraw Hills, New York.
7. D.P. Goyal: Management Information system. Managerial perspective: Macmillan India ltd.

Module Wise Mark Distribution

Module	I	II	III	IV	TOTAL
Marks	23	29	23	18	93

MARKETING MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	COM03C14	4	5

Course Outcomes:

1. To understand the marketing management process
2. To understand the marketing management mix
3. To identify the impact of consumer behavior in modern marketing

Module I.

Introduction to Marketing: Concept-Nature- Scope and Importance of Marketing – Marketing concepts - Marketing management; Meaning- process and tasks. Segmentation,- Targeting and Positioning - Marketing mix.

(15 Hours)

Module II.

Product decisions: Concept of product -Core product and augmented Product -Product line and mix decisions -Product life cycle -New Product development process -Branding and packaging. Pricing decisions -Factors affecting pricing decisions - Methods of pricing -Price adjustment strategies.

(25 Hours)

Module III.

Promotion and Distribution decisions -Marketing communication –Promotional tools of marketing: Advertising- Salesmanship, Personal selling- Public relations- direct marketing - New retail formats.

(15 Hours)

Module IV.

Consumer Behaviour : Concept and characteristics - Consumer decision making process - factors influencing buying behaviour -Consumer value -Consumer satisfaction and consumer delight -Relationship marketing; meaning and relevance.

Rural Marketing: Features of rural marketing in India -Problems of rural marketing –Rural marketing strategies – Digital marketing: Meaning: relevance in modern marketing. International marketing: Meaning, Nature and Challenges

(25 Hours)

Practice Hours

10 Hours

Total Hours

90 Hours

Books for Reference:

- Philip Kotler - Marketing Management
- S.P. Bansal - Marketing Management
- Chabra - Marketing Management
- Rajan Nair - Marketing Management
- International Marketing- Rakesh Mohan Joshi Oxford University Press 2014
- International Business Rakesh Mohan Joshi Oxford University Press 2014

- International Marketing Philip R. Cateora (Author), Mary C. Gilly (Author), John L. Graham (Author) Mc Graw Hill Education 2017
- Consumer Behaviour: The Indian Context (Concepts and Cases) S. Ramesh Kumar Pearson Publications 2017
- Sherlekar S.A. - Marketing Management
- Arun Kumar & N. Meenakshi - Marketing Management

Module wise Mark Distribution

Module	I	II	III	IV	Total
Marks	18	27	18	30	93

LEGAL FRAMEWORK FOR BUSINESS

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	COM03C15	4	5

Course Outcomes:

1. Understand the nature and essential elements of a valid contract and contract of sale of goods.
2. Describe the nature and formation of partnership, rights and duties of partners.
3. Describe the features of negotiable instruments.
4. Elaborate the corporate laws governing corporate entities in India.
5. Understand the legal rights and remedies available to consumers.
6. Elaborate the legal provisions relate to Information Technology Act.
7. Apply the knowledge in contract, corporate laws and consumer protection Acts in real life situation.

Module-I: The Indian Contract Act 1872: The Indian Contract Act 1872-Nature and classification of contracts- Essential elements of a valid contract (brief concept of each element only), Provisions relating to performance and discharge of contracts- Breach of contract and its remedies.

(10 Hours)

Module-II: Sale of Goods Act 1930: Contract of sale of goods-Meaning, Essentials of contract for sale, Difference between sale and agreement to sell, Provisions relating to conditions and warranties, Provisions relating to transfer of property or ownership, Provisions relating to performance of contract of sale-Rights & duties of seller and buyer, Modes and Rules as to delivery of goods, Rights of an unpaid seller

Indian Partnership Act 1932: Definition of Partnership, Features of partnership, Formation of partnership firms, Kinds of partners, Rights and duties of partners, Dissolution of partnership

The Negotiable Instruments Act 1881: Negotiable instruments in general-Cheques, Bill of Exchange and Promissory notes (Definition and characteristics only) **(20 Hours)**

Module-III: Companies Act 2013: Companies Act 2013-Objectives and salient features of Companies Act 2013-Meaning and Definition of Company, Characteristics of Company, Classification of companies, Steps in formation of company, Memorandum of Association-Meaning, Definition and Contents, Articles of Association-Meaning, Definition and Contents, Prospectus-Meaning and types of prospectus, Company meetings-Meaning and types of

company meetings, Board of Directors-Meaning, Types of directors, Winding up of company (meaning only).

Limited Liability Partnership Act 2008: Meaning and Definition of LLP, Features of LLP, Difference between LLP and Partnership under Partnership Act 1932

Insolvency and Bankruptcy code: Meaning, objectives and salient features of IBC, Difference between Insolvency and Bankruptcy. **(30 Hours)**

Module-IV: Consumer Protection Act: Consumer Protection Act 2019-Definition of consumer, Objectives and Salient features of Consumer Protection Act 2019, Rights of Consumers, Essential Provisions of Consumer Protection Act 2019 (consumer disputes redressal commission, consumer protection councils, central consumer protection authority, Mediation, Offences and Penalties, Product Liability)

Intellectual Property Rights Act: Introduction- Intellectual Property Rights- Meaning and Types only (Patent, copyright, Trademark, and Geographical Indications)

The Information Technology Act 2000: Introduction- Features- Application- Offences and Punishment-Legal recognition of Electronic Records and Signature. **(20 Hours)**

Practice Hours **10 Hours**

Total Hours **90 Hours**

Books for Reference:

1. N.D. Kapoor, Elements of Mercantile Law, S.Chand & Sons, New Delhi.
2. M.C. Kuchal, Business Law, Vikas Publishing House, New Delhi.
3. T.R Desai, Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt Ltd, Kolkata.
4. R.P Maheshwari, Principles of Mercantile Law, National Publishing House.
5. G.K. Kapoor and Sanjay Dhamija, Company Law, A comprehensive text book on Companies Act 2013, Taxmann's
6. Avtar Singh, Company Law, EBC Publishing Pvt Limited, Lucknow.
7. Information Technology Law and Practice, Vakul Sharma, Universal Law Publishing, 2017.

Module-wise Mark Distribution:

Module	I	II	III	IV	Total
Marks	12	24	33	24	93

IV SEMESTER
FINANCIAL SYSTEM

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	COM04C16	4	5

Course Outcomes:

1. *Understanding of the structure, functions, and operations of the Indian financial system.*
2. *Understand the regulatory environment governing the Indian financial system.*
3. *Describe the nature and role of banking and non-banking financial institutions and Regulatory bodies operating in India.*
4. *Evaluate the role, significance and impact of financial institutions in the Indian Economy.*
5. *Compare and Analyze the nature and features of new capital market securities.*

Modul 1: Indian Financial System: Financial System- Meaning, Features, Functions, Significance - Structure of Financial system-Meaning and Components- Financial system and Economic Development -Recent trends in Indian Financial System-Evolution of Indian Financial System; Financial Market: Money Market and Capital Market-(Meaning, Features and Functions only) -Recent developments in Money Market. **(15 Hours)**

Module 2: Regulators of Indian Financial System: Role & need of Regulations in Financial system -Security Exchange Board of India (SEBI): Organization- Power and Functions of SEBI, Regulation of Security Market. RBI: Role of RBI in the Money Market- Credit control Measures. IRDAI: Features- Functions- Role- Rights and Duties of IRDAI. PFRDA: Meaning- Functions and Duties- National Pension System: Meaning and Features- Exit from NPS -Financial Stability and Development Council (FSDC)-Features-Role-Functions. **(20 Hours)**

Module 3: Financial Intermediaries: Banking institutions- Commercial banks, Co-operative Banks, Regional Rural Banks, Foreign Banks, Payment Banks- Meaning only.

Development banks -Meaning and functions; The Industrial Finance Corporation of India Limited (IFCI): Nature -Role – Functions (Finance and Development Activities)- Industrial Development Bank of India (IDBI)-Features and Functions. The Small Industries Development Bank of India: Nature-Role-Functions (Direct and Indirect Financing activities). Investment Banks-Meaning and Functions. -NABARD: Nature- Role and Functions- EXIM Bank of India-Nature-Role and Functions- **NBFCs-** Meaning and Functions
(20 Hours)

Module 4: Financial Services: Meaning and Features- Lease Financing- Meaning -Features and Types-Hire Purchase-Meaning and Essentials-Consumer Credit-Depository and Custodian Services-Forfeiting-Meaning- Need and Benefits -Insurance Services-Meaning-Features-Significance-Loan Syndication Service-Meaning-Features-Significance- Innovative Financial Instruments (Meaning and Features only): Floating Rate Bonds-Zero Interest Bonds-Deep Discount Bonds- Inverse Float Bonds-ADR- GDR- Eurobonds- Masala Bond-Green Bonds- ETFs-REITs,-InvIts.-SGBs-AIFs- Cryptocurrencies.
(25 Hours)

Practice Hours	10 Hours
Total Hours	90 Hours

Books for Reference:

1. Indian Financial System by Bharati V. Pathak, Pearson.
2. Indian Financial System: Theory and Practice by H.R. Machiraju
3. Indian Financial System: An Overview by Alok Pandey
4. Financial Markets and Institutions: A Modern Perspective by Jeff Madura
5. Indian Financial System: Institutions, Markets, Services, and Regulations by K.C. Mishra
6. Financial Markets and Services by Gordon & Natarajan
7. Indian Financial System; M Y Khan
8. Indian Financial System and Markets; Sidhartha Sankar Saha; Mc Graw Hill, New Delhi
9. Fundamentals of the Indian Financial System; Vasant Desai, Himalaya publishing House

Module-wise Mark Distribution:
36

Module	I	II	III	IV	Total
Marks	15	24	24	30	93

ELECTIVE COURSE- ACCOUNTING AND TAXATION

ADVANCED CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	COM04E01	4	5

Course Outcomes:

1. *Apply the knowledge in accounting procedures of business combination and restructuring in real life situation.*
2. *Prepare the consolidated financial statements of group companies.*
3. *Prepare the final accounts of banking and insurance companies.*

Module I: Accounting for Business combination and Restructuring: Business Combinations as per (IFRS 3 and Ind AS 103)- Accounting for Mergers, Acquisition and Reconstruction (internal and external) as per Ind AS and IFRS. Relevant Terms- Types of mergers- methods of accounting- Treatment of Goodwill arising on merger- Purchase consideration and settlement- Accounting in books of vendor/ transferor and transferee- Treatment of adjustments: Inter-company owing -Unrealized profit on stock- inter-company holdings-Purchasing company in the shares of selling company- Selling company in the shares of Purchasing Company- By the both companies in the shares of each other- Internal Reconstruction- Surrender of shares.

(35

Hours)

Module II: Consolidated Financial Statements: Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non-Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealized profit, revaluation of assets and liabilities- Treatment of dividend and bonus shares.

(15 hours)

Module III: Final accounts of Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (problems) - Final accounts of banking companies in the

new form- Practical Problems.

(15 hours)

Module IV: Final accounts of Insurance companies: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund - Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- final accounts of general insurance companies in the new form- Practical Problems. **(15**

Hours)

(Theory and Problems 50% & 50%)

Practice Hours

10 Hours

Total Hours

90 hours

Books for Reference:

1. M C Shukla and T S Grewal: Advanced Accounts (S Chand & Co Ltd, New Delhi)
2. S P Jain & K L Narang: Advanced Accountancy (Sulthanchand & sons, New Delhi)
3. S N Maheswari & S K Maheswari: Corporate Accounting (Vikas Publishing House Pvt Ltd, New Delhi)
4. Hanif & mukherjee: Corporate Accounting (TMG, New Delhi)
5. Reddy T S & Murthy A: Corporate Accounting (Margham Publications, Chennai)
6. R L Gupta & Radhaswamy M: Corporate Accounting (Sulthanchand & Sons, New Delhi)
7. Dr S N Maheshwari: Corporate Accounting (Vikas Publishing House Pvt Ltd, New Delhi)
8. Raj Kumar Sah: Concept Building Approach to corporate Accounting (CENGAGE, New Delhi)
9. Gupta RL & Radhaswamy M, Advanced Accounts (Sulthanchand & Sons, New Delhi)

Module wise Marks Distribution

Module	I	II	III	IV	Total
Marks	33	18	21	21	93

CORPORATE TAX PLANNING AND MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	COM04E02	4	5

Course Outcomes:

1. *Understand provisions of Income Tax Act regarding assessment of income of corporate bodies, Trust, AOP/BOI*
2. *Apply provisions of Income Tax Act for computation of tax liability of corporate bodies, Trust, AOP/BOI*
3. *Apply the provisions of Income Tax Act for the tax planning and management of both corporate and non-corporate entities*
4. *Assist management in taking managerial and financial decisions*

Module I: Assessment of Companies, Trust, AOP/BOI: Computation of Total Income and Tax of Companies – Minimum Alternate Tax – Tax credit in respect of MAT – Computation of Income under Tonnage Tax Scheme - Assessment of Trust – Exempted incomes – Computation of Tax – Anonymous donations and its tax - Assessment of Association of Person and Body of Individuals – Computation of share of members – Computation of tax liability of AOP/BOI and its members

(30 Hours)

Module II: Tax Compliance and Procedure: Filing of return – E-filing of return – Assessment – Types of Assessment – Faceless Assessment Scheme and its procedure. Collection and Recovery of Tax – Tax Deduction at Source – TDS in respect of Salary – Other payments where TDS is applicable – Tax Collection at Source (TCS) – Advance payment of tax – Recovery and refund of tax – Appeals and Revision - Assessment of Non-residents in India - Double Taxation Relief – Interim Board of Settlement – Board for Advance Ruling (BAR) - Survey – Search and Seizure – Application of retained assets

(30 Hours)

Module III: Tax Planning and Management: Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Tax planning for Individuals – Income head wise tax planning. Tax Planning for New Business. **(10 Hours)**

Module IV: Tax Planning and Financial Management Decisions: Capital Structure Decisions – Dividend Policy – Bonus shares - Tax Planning and Managerial decisions – Own or Lease – Make or Buy decisions – Repair, Replace, Renewal or Renovation of Assets –

Shut down or Continue Decisions
Hours)

(10

(Theory and Problem: 50% & 50%)

Practice Hours

10 Hours

Total Hours

90 Hours

Books for reference

1. Direct Taxes Including Tax Planning and Management- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
2. Corporate Tax Planning and Management - Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
3. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
4. Corporate Tax Planning and Business Tax Procedures - Singhanian V K, & Monica Singhanian - Taxmann Publications Ltd
5. Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.
6. Direct Taxes Sri T N Manoharan- Snow White Publications.
7. Income Tax Law and Practice – Dr. A P Philip – Shobha Publications

Module wise Mark Distribution (Including Choice questions)

Module	I	II	III	IV	Total
Marks	35	35	12	11	93

GST AND INDIRECT TAX

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	COM 04E03	4	5

Course Outcomes:

1. *Understand the fundamentals and constitutional framework of GST.*
2. *Comprehend concepts relating to Goods and Service Tax.*
3. *Analyse Procedures of GST in actual practice.*
4. *Computation and assessment of GST*

Module I: Introduction

Concept of Indirect Taxes at a glance: Background- Constitutional powers of taxation- Indirect taxes in India – An overview- Pre-GST tax structure and deficiencies- Administration of Indirect Taxation in India- Existing tax structure. An overview of GST tax regime- Features– Benefits- Constitutional framework -Basic terminologies- Taxes subsumed- Structure of GST (Dual Model)-Components (CGST, SGST, IGST, UTGST)- GST Council- GSTN- GST rates on different goods and services.

(10 hours)

Module II: Levy and Incidence of Tax

Taxable events- Supply of goods and services- Determination of Time and Place of supply- Exempted goods and services- Mixed and composite supplies- Input Tax Credit - Blocked Credit- Reversal of input Tax Credit-Rule 42 and 43 of the CGST Rules- Composition Scheme- Reverse Charge- Valuation Provisions under GST- Computation of GST and input tax credit- Levy and collection of tax. Works contracts – Job Work-Zero Rated Supplies and Deemed Exports. (Problems related to computation of taxable value, input tax credit and reverse charge mechanism)

(25 hours)

Module III: Registration under GST and maintenance of records

Requirements and procedure of registration- persons liable for registration- compulsory registration- voluntary registration- cancellation of registration- Filing of returns – Types of

GST returns- Due dates for GST returns- Procedure to file GST returns online. - Electronic payment of tax- Interest on delayed payment of tax and Penalties for non-filing/delay in filing returns - Tax Invoice in respect of goods and services- Maintenance of registers and records, and Audit under GST-E-way Bill- TDS and TCS. Authorities, Inspection, Search, seizure, Appeals-Revision, Offences and Penalties (Basic Provisions only) **(35 hours)**

Module IV: Indirect Tax-Customs Duty

Overview of Customs Duty- Basic concepts- Types of Customs Duty— Anti-dumping Duties- Import and Export manifest—Specified Goods valuation of customs duty. - Assessment Procedures in Customs Law- Import procedure- Export procedure- (computation of assessable value and customs duty simple problems only) **(10 hours)**

Practice Hours

10 hours

Total Hours

90 Hours

(70%. Theory and 30% Problems)

Books for Reference:

1. GST Law & Practice With Customs& Ftp- V.S. Datey, Taxmann Publishers
2. Goods And Service Tax- H.C. Mehrotra & V.P. Aggarwal, Sahitya Bhavan Publications.
3. Bansal K M, GST & Customs Law, Taxmann Publications.
4. Singhanian V K, GST & Customs Law, Taxmann Publications.
5. Beginners' guide to GST - Dr Vandana Bangra & Dr Yogendra Bangara
6. Taxmann's GST ready reckoner indirect tax - Vineeth Sodhani
7. indirect tax - Muhammed Rafi Syed

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	18	24	33	18	93

