

# **Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)**

## **REGULATIONS 2019-20 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)**

### **Master of Commerce Degree**

(For the students admitted during the academic year 2020-21 and onwards)

**Programme: M.Com.**

### **Eligibility**

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, course to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

### **Programme Educational Objectives**

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in Manufacturing and Service Sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy.



**PROGRAMME OUTCOMES:**

<b>PO Number</b>	<b>PO Statement</b>
<b>PO1</b>	To learn advanced problems in Accounting, Taxation and Finance.
<b>PO2</b>	To handle the complicated situations in business units to reap maximum benefit with minimum cost.
<b>PO3</b>	To hold up the positions as entrepreneurs and intrapreneurs to fetch market share of home country in global business environment.
<b>PO4</b>	To sensitize the methodologies for research and development in industries capitivating professional links.
<b>PO5</b>	To become certified consultants and professionals with resourcefulness to exercise and ensure governments' policies.



*Guidelines for Programmes offering*

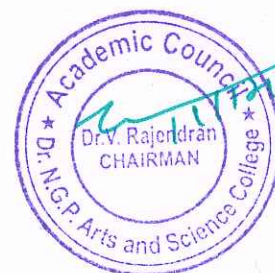
Part	Subjects	No.of Papers	Credit	Semester No.
III	Core (credits 2,3,4 )	14	56	I to IV
	Core Lab	2	6	II to III
	Extra Departmental Course (EDC)	1	4	II
	Elective	4	16	I to IV
	Project	1	6	IV
	Industrial Training	1	2	III
<b>TOTAL CREDITS</b>			<b>90</b>	



**CURRICULUM  
M.COM. PROGRAMME**

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Tota	
First Semester										
195CO2A1CA	Core - I	Managerial Economics	5	-	-	3	25	75	100	4
195CO2A1CB	Core - II	Advanced Corporate Accounting	5	1	-	3	25	75	100	4
195CO2A1CC	Core - III	Business Ethics and Corporate Governance	5	-	-	3	25	75	100	4
195CO2A1CD	Core - IV	Marketing Management	5	-	-	3	25	75	100	4
195CO2A1CE	Core - V	Business Environment	5	-	-	3	25	75	100	4
195CO2A1DA	DSE - I	Computer Applications: Internet and E-commerce	4	-	-	3	25	75	100	4
195CO2A1DB		Financial Markets								
195CO2A1DC		Indian Financial system								
Total			29	1	-	-	-	-	600	24

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Dr.NGPASC  
COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2020-21)



Second Semester										
195CO2A2CA	Core - VI	Financial Management	4	1	-	3	25	75	100	4
205CO2A2CB	Core -	Cost Accounting	5	1	-	3	25	75	100	4
195CO2A2CC	Core - VIII	Entrepreneurial Development	4	-	-	3	25	75	100	3
205CO2A2EA	EDC	Human Resource Management	5	-	-	3	25	75	100	4
195CO2A2CP	Core Practical : I	Computer Application in Business (Tally)	-	-	6	3	40	60	100	3
195CO2A2DA	DSE -II	Management Information system	4	-	-	3	25	75	100	4
205CO2A2DB		Indian stock Exchanges								
205CO2A2DC		Banking and Financial Institutions								
		<b>Total</b>	<b>22</b>	<b>2</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>22</b>



Third Semester										
195CO2A3CA	Core – IX	Direct Taxes	4	1	-	3	25	75	100	4
195CO2A3CB	Core - X	Organisational Behaviour	5	-	-	3	25	75	100	4
195CO2A3CC	Core - XI	Research Methodology	4	1	-	3	25	75	100	3
195CO2A3CD	Core - XII	Goods and Service Tax	5	-	-	3	25	75	100	4
195CO2A3CP	Core Practical : II	Computer Application in Business (Advance Excel & SPSS)	-	-	6	3	40	60	100	3
195CO2A3CT	IT	Industrial Training	-	-	-	-	-	-	50	2
195CO2A3DA	DSE -III	Business Data Analytics	4	-	-	3	25	75	100	4
195CO2A3DB		Service Marketing								
195CO2A3DC		International Financial system								
		<b>Total</b>	<b>22</b>	<b>2</b>	<b>6</b>				<b>650</b>	<b>24</b>



<b>Fourth Semester</b>										
195CO2A4CA	Core - XIII	Security Analysis and Portfolio Management	4	2	-	3	25	75	100	4
195CO2A4CB	Core - XIV	Accounting Analysis for Decision Making	4	2	-	3	25	75	100	4
195CO2A4CV	Core - XV Project	Project Work and Viva Voce	-	-	12	-	80	120	200	8
195CO2A4DA	DSE -IV	Security Market Operations	4	2	-	3	25	75	100	4
195CO2A4DB		Export Import Trade Procedure								
195CO2A4DC		Tax Planning and Management								
		<b>Total</b>	<b>12</b>	<b>6</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>20</b>
<b>Grand Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2350</b>	<b>90</b>



## DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

### Semester I (DSE - I)

#### List of DSE Programme

S. No.	Programme Code	Programme Name
1.	195CO2A1DA	Computer Applications: Internet and E-commerce
2.	195CO2A1DB	Financial Markets
3.	195CO2A1DC	Indian Financial System

### Semester II (DSE - II)

#### List of DSE Programmes

S.	Programme Code	Programme Name
1.	195CO2A2DA	Management Information System
2.	195CO2A2DB	Indian Stock Exchanges
3.	195CO2A2DC	Banking and Financial Institutions

### Semester III (DSE - III)

#### List of DSE Programme

S.No.	Programme Code	Programme Name
1.	195CO2A3DA	Business Data Analytics
2.	195CO2A3DB	Service Marketing
3.	195CO2A3DC	International Financial System

### Semester IV (DSE - IV)

#### List of DSE Programme

S.No	Programme Code	Programme Name
1.	195CO2A4DA	Security Market Operations
2.	195CO2A4DB	Export Import Trade procedure
3.	195CO2A4DC	Tax Planning and Management



## EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195CO2ASSA	Innovation and IPR
2	195CO2ASSB	Supply Chain Management



## Regulation (2019-2020)

### PG Programme

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

#### 1. NOMENCLATURE

**1.1 Faculty:** Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications etc.

**1.2 Programme:** Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

**1.3 Batch:** Refers to the starting and completion year of a programme of study. Eg. Batch of 2015-2017 refers to students belonging to a 2-year Degree programme admitted in 2015 and completing in 2017.

**1.4 Course:** Refers to a component (a paper) of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

#### a) Core Courses

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

#### b) Extra Departmental Course (EDC)

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

**c) Discipline Specific Elective Course (DSE):** DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.



**d) Project Work:**

It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

**e) Extra credits**

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

**e) Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

## 2. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion.
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- A student is permitted to earn a maximum of 10 extra Credits during the programme duration of PG from I to IV Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

### 2.1 Proficiency in Foreign Language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1





## 2.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha	1

Examination passed during the programme period only will be considered for extra credit

## 2.3 Self-study Course

Qualification	Credit
A pass in the self-study courses offered by the department	1

The candidate should register in the self-study course offered by the department only in the III semester

## 2.4 Typewriting/Short hand

A Pass in shorthand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

Qualification	Credit
A pass in the type writing /short hand examination offered by TNDTE	1

## 2.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate /Diploma/PG Diploma Course	1



## 2.6 CA /ICSI/ CMA

Qualification	Credit
Qualifying foundation/Inter level/Final in CA/ICSI/CMA etc.	1

## 2.7 Sports and Games

The Student can earn extra credit based on their achievement in sports as given below:

Qualification	Credits
Achievement in University/State /National/ International	1

## 2.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1

## 2.9 Publications / Conference Presentations (Oral/ Poster) /Awards

Qualification	Credit
Research Publications in Journals/oral/poster presentation in Conference	1

## 2.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products/ Prototype/ Process/ App/Registration of Patents/ Copyrights/ Trademarks/Sponsored Projects/Consultancy	1



## 2.11 Representation

Qualification	Credit
Participation in State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.,	1

## 3. EXAMINATIONS

The following are the distribution of marks for External and Internal i.e., Comprehensive examination and Continuous Internal Assessment and passing minimum marks for theory papers of PG programmes.

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	75	38	25	50
50	50	25	----	25

The following are the Distribution of marks for the Continuous Internal Assessment in the theory papers of PG programmes.

S. No.	For Theory- PG courses	Distribution of Marks
1	TESTS I (2 hours )	5
2	TESTS II / End semester Model test (3 hours)	10
3	OBE- Rubrics	10
TOTAL MARKS		25



The following are the distribution of marks for the External Assessment in PG Theory courses

S. No.	For Theory- PG courses	Distribution of Marks	
1	Comprehensive (Written) Examination	65	50
2	Online MCQ Examination	10	--
<b>TOTAL MARKS</b>		<b>75</b>	<b>50</b>

The following are the distribution of marks for External examinations (CE) and Continuous Internal Assessment (CIA) and passing minimum marks for the practical courses of PG programmes.

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	60	30	40	50
200	120	60	80	100

The following are the distribution of marks for the Continuous Internal Assessment (CIA) in PG practical courses

S. No.	For Theory - PG Practical courses	Distribution of Marks	
1	Tests: Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	24	48
2	OBE- Rubrics	16	32
<b>TOTAL MARKS</b>		<b>40</b>	<b>80</b>

The following are the distribution of marks for the External Assessment in PG practical courses

S. No.	For Theory - PG Practical courses	Distribution of Marks	
1	Experiment-I	25	50
2	Experiment-II	25	50
3	Record & Viva-Voce	10	20
<b>TOTAL MARKS</b>		<b>60</b>	<b>120</b>



The following are the distribution of marks for Project and Viva voce examinations/Industrial Training and Continuous Internal Assessments and passing minimum marks for the project courses/Industrial Training of PG programmes

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	60	30	40	50
200	120	60	80	100

The following are the distribution of marks for the Continuous Internal Assessment in PG Project/ Industrial Training courses.

S. No.	For- PG Project courses/ Industrial Training	Distribution of Marks	
1	Review-I	8	16
2	Review-II	8	16
3	Review-III	8	16
4	OBE- Rubrics	16	32
TOTAL MARKS		40	80

The following are the distribution of marks for the External Examination (CE) in PG Project / /Industrial Training courses

S. No.	For- PG Project courses/ Industrial Training Courses	Distribution of Marks	
1	Record Work and Presentation	40	80
2	Viva-Voce	20	40
TOTAL MARKS		60	120

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.



- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

**(i) Theory Courses**

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

(Online Exam: 10 Marks & Written Exam: 65 Marks)

**(ii) For Practical Courses**

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

**Continuous Assessment OBE Rubrics Score Sheet**

Degree: \_\_\_\_\_ Branch: \_\_\_\_\_ Semester: \_\_\_\_\_

Course Code: \_\_\_\_\_ Course: \_\_\_\_\_

Max. Marks: \_\_\_\_\_ Internal: \_\_\_\_\_ External: \_\_\_\_\_ Total: \_\_\_\_\_

S. No.	REG. NO.	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION ( 15 ) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of : 16 / 10 / 08 / 04
						PAPERS / REPORTS ( 15 )			ASSIGNMENTS ( 15 )			CLASS PRESENTATION ( 15 )				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
		6	3	3	3	5	5	5	5	5	5	5	5	5		
1																



### a) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester

### b) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.

### c) Papers / Reports/ Assignments/ Class Presentation

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly. The following are the distribution of marks for the continuous internal assessment in PG practical courses

## 4. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted during the A.Y.2019-20 and Onwards)

Student has to complete the following:





- i) Core, EDC, DSE, Project as mentioned in the scheme
- ii) Internship / Industrial/ Institutional training as mentioned in the scheme

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

Based on the performance Grade will be awarded as follows:

<b>Marks Scored</b>	<b>Grade to be awarded</b>
75 and above	A
60-74	B
50-59	C
< 50	Re-Appearence



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the descriptive and prescriptive economic principles
- analysing managerial decisions in business unit
- the causes for industrial sickness

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the role and responsibilities of managerial economist to achieve organizational goals	K1
CO2	Analyze the factors influencing demand for industrial goods and consumer durables	K3,K4
CO3	Realize the cost and production concepts to reduce the cost of production and increase the volume of production	K3,K4
CO4	Interpret pricing and output relationships to adopt appropriate pricing methods under different market situations	K3,K4
CO5	Discern business cycles, national income, monetary and fiscal policy	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Introduction to Managerial Economics 12 h

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit – Value of enterprise

**Unit II** Demand Analysis 12 h

Demand analysis - Elasticity of demand- Factors influencing elasticity of demand - Demand determinants – Demand distinctions– Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables.

**Unit III** Cost and production analysis 12 h

Cost and production analysis - Cost concepts – Cost and output relationship - cost control– Short run and Long run - cost functions - production functions – Break-even analysis – Economies of scale of production.

**Unit IV** Pricing and output decisions 12 h

Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect competition - Pricing policies- Types- Factors affecting pricing policies.

**Unit V** Business cycles 12 h

Business cycles – National income, monetary and fiscal policy – Public finance- Government Institutions, State Governments, Local Self-Government, Central Government – Industrial Sickness – Causes – Remedies.



### Text Books

- 1 Maheswari.K.L and Varshney.R.L. 2014. Managerial Economics. [Twenty second Edition].Sultan&Chand Sons., New Delhi.
- 2 Gupta.G.S .2009. Managerial Economics. [Fifth Edition]. Tata McGraw-Hill Education Pvt.Ltd., New Delhi.

### References

- 1 Cauvery.R.,Dr.Sudha Nayak. U.K., Girija.M. and Dr.Meenakshi.R. 2010. Managerial Economics. S.Chand Sons., New Delhi.
- 2 Sankaran.S.2004. Managerial Economics. Margham Publication.,Chennai.
- 3 Dr.Ahuja. H.L 2014.Business Economics [Eleventh Edition]. Sultan&Chand Publications., New Delhi.
- 4 Manab Adhikary 2010. Business Economics.[Second Edition] Excel Books.,New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the accounting procedures relating to preparation of final accounts under schedule VI
- process of amalgamation, absorption and reconstruction of companies along with holding company accounts
- Preparation of banking and insurance company accounts

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Prepare the final accounts of companies under schedule VI	K3,K4
CO2	Solve the problems relating to amalgamation, absorption and reconstruction of companies	K3,K4
CO3	Interpret holding company accounts and liquidation of company accounts	K3,K4
CO4	Handle the schedules of banking and insurance company accounts	K3,K4
CO5	Aware of international financial reporting standards, human resource, government and responsibility accounting	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	M	M	M	S



<b>195CO2A1CB</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Company Final Account 15 h

Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation -Managerial remuneration – Preparation of profit and loss account and Balance Sheet.

**Unit II**      Amalgamation and Absorption 14 h

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction and Internal reconstruction

**Unit III**      Holding Company Accounts 14 h

Holding company accounts excluding inter-company holdings – Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets - Liquidation of companies.

**Unit IV**      Accounts for banking companies 15 h

Accounts for banking companies- Preparation of profit and loss account and balance sheet. Accounts for Insurance Companies- Preparation of profit and loss account and balance sheet.

**Unit V**      International Financial Reporting Standards 14 h

International Financial Reporting Standards (IFRS)-Meaning-Advantages-Disadvantages. Human Resource Accounting - Characteristics, Applications methods - Principles of Government Accounting – Principles of Responsibility accounting and inflation Accounting.

**Note:** Problem 80% Theory 20%



### Text Books

- 1 Jain S.P and Narang K.L. 2013. Corporate Accounting. [First Edition]. Kalyani Publications, Chennai.
- 2 Reddy T.S and Murthy. A. 2013. Corporate Accounting. [Reprint 2010] Margham Publications, Chennai.

### References

- 1 Gupta R.L and Radhasamy. 2013. Corporate Accounting. [First Edition] Sultan Chand and Sons Publications, New Delhi.
- 2 Maheswari. S.N. and Maheswari. S.K., Corporate Accounting. Vol -1.[ First Edition]. Vikas Publishing., New Delhi.
- 3 Shukla M.C., 2016. Corporate Accounting. Vol -1.[ First Edition] Vikas Publishing, Chennai
- 4 V.K.Goyal and Ruchi Goyal 2012. Corporate Accounting [ Third Edition]) PHI Learning Private Limited ,Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195CO2A1CC	<b>BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>	<b>CORE</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

### PREAMBLE

This course has been designed for students to learn and understand

- corporate ethics, culture and governance
- the growth of the corporate and social justice
- the corporate social responsibility

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the values of corporate and ethical practices of organization	K1
CO2	Grasp the dimensions of corporate culture with professional and social values	K2
CO3	Exercise laws on business ethics, environmental protection and fair trade practice	K3,k4
CO4	Comprehend benefits and issues of corporate governance	K2
CO5	Understand the reforms of corporate governance towards corporate social responsibility	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	S	S	M	S
CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	S	S	S	M	S
<b>S</b>	<b>Strong</b>	<b>M</b>	<b>Medium</b>	<b>L</b>	<b>Low</b>



195CO2A1CC	<b>BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Introduction to Business Ethics 12 h

Values-Importance, sources of value systems, types, values loyalty and ethical Behaviour, values across cultures; business ethics-nature, characteristics and needs, ethical practices and management

**Unit II** Ethical Values System 12 h

The Ethical values system- universalism, utilitarianism, distributives justice, social contracts, individual freedom of choice, professional codes; culture and ethics – ethical values in different culture, culture and individual ethics.

**Unit III** Law And Ethics 12 h

Law and ethics- relationship between law and ethics, other bodies in enforcing ethical business Behaviour, impact of laws on business ethics; social responsibilities of business- environmental protection, fair trade practice.

**Unit IV** Introduction to Corporate Governance 12 h

Corporate governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, share holders and auditors- Corporate governance in Indian Perspective.

**Unit V** Corporate Governance and Banking Sector 12 h

Corporate Governance and Banking Sector- Public Sector Banks- Code of Corporate Governance- Reforms of Banking Sectors - Corporate Governance and Public Enterprises-Business ethics and corporate social responsibility

Note:Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)



## Text Books

- 1 C.S.V Murthy. 2016. Business Ethics and Corporate Governance. Himalaya Publishing House pvt Ltd. New Delhi. ( Unit I to III)
- 2 N.Gopalsamy. 2006. A Guide to corporate Governance. New Age International (Pvt) Ltd. New Delhi. (Unit-IV-V)

## References

- 1 Manoharan Nair and P.S. Devakumar.2014. Corporate Governance[ Sixth Edition] Kalyani Publisher, Chennai.
- 2 C.L Bansal. 2014. Corporate Governance[Fourth Edition] Anurag Jain for Excel Books Publisher, NewDelhi.
- 3 Kesho Prasad. 2009. Corporate Governance.[Fourth Edition]. PHI Learning Pvt Ltd, New Delhi.
- 4 Robert A.G Monks 2011 Corporate Governance[Fifth Edition]. PHI Learning Pvt.Ltd., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1CD	MARKETING MANAGEMENT	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts and principles of marketing
- Product development and its distribution process
- managing marketing operations of a business firm

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the core concepts of marketing and the role of marketing	K3,K4
CO2	Know the functions performed by marketing in the economy	K3,K4
CO3	Develop an ability to understand and develop the marketing mix of an organization	K3,K4
CO4	Be familiar with basic elements of marketing mix and develop a framework to develop marketing decisions and initiatives	K3,K4
CO5	Ability to develop marketing strategies based on product , price, place and promotion objectives	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	S	S	S	S	S
CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A1CD	MARKETING MANAGEMENT	SEMESTER I
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

#### **Unit I** Marketing Concepts 12 h

Definition and Meaning of Marketing and Marketing Management- Scope of Marketing Management-Nature and Importance of Marketing Management-Problems of Marketing Management - Difference between Sales Management and Marketing Management -Functions of Marketing Management

#### **Unit II** Product Development and Pricing 12 h

Product Development – New Product Planning and Development – Steps in New Product Development – Product life cycle – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

#### **Unit III** Channels of Distribution 12 h

Channels of Distribution – Meaning – Basic channels of distribution – Selection of a suitable channel – Factors Influencing Selection of channel – Middlemen in distribution – Kinds – Functions – Elimination of Middlemen – Arguments in favour of and against.

#### **Unit IV** Sales promotion and Personal Selling 12 h

Sales promotion – Objectives and importance of sales promotion – Causes for sales promotion activities – Types of sales promotion programmes – Salesmanship and Personal Selling – Steps in Personal Selling – Essentials of Salesmanship – Importance of Salesmanship – Qualities of a good salesman

#### **Unit V** Advertising and Publicity 12 h

Advertising – Advertising and Publicity – Objectives of Advertising – Functions – Advantages of Advertising – Advertisement copy – Qualities of a good copy – Elements of a Advertising copy – Objections against Advertisement copy – Media of Advertisement – Factors governing the selection of the Media – Advertising Agencies – Benefits or Services of an Advertising Agency

Note: Case Studies related to the above topics to be discussed. Examined externally  
 Question C: Compulsory question for case studies)



## Text Books

- 1 Pillai, R.S.N., and Bagavathi. 2009. Modern Marketing Principles and Practices [Fourth Edition]. Sultan Chand & Sons, New Delhi.
- 2 Gupta, C.B., and Rajan Nair, N. 2012. Marketing Management [Seventh Edition]. Sultan Chand & Sons, New Delhi.

## References

- 1 Philip Kotler., and Gary Armstrong. 2008. Principles of Marketing [Twelfth Edition]. Pearson Education Publication, Chennai.
- 2 Sherlekar, S.A. 2009. Marketing Management [Thirteenth Edition]. Himalaya Publishing House, Mumbai
- 3 Rajan Saxena 2013. Marketing Management [Fourth Edition]Tata McGraw Hill Publishing Co. Ltd, New Delhi.
- 4 Greg Marshall and Mark Johnston 2018. Marketing Management [Third Edition] Tata McGraw Hill Publishing Co. Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1CE	BUSINESS ENVIRONMENT	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- business environment, Economic system and Economic planning of business towards global level
- the policies of Industries and privatization
- the concept of globalization and factors influencing technological environment

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Grasp the Business Environment, Culture and Social Responsibility of Business	K2
CO2	Learn the Economic system, capitalism, socialism & economic Planning	K3
CO3	Understand the benefits of industrial policy and Privatization	K2
CO4	Comprehend the role of financial institutions in India and analyze the factors influencing in technological environment	K3,K4
CO5	Analyze the concept of Globalization	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	S	S	M	S
CO5	L	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low





<b>195CO2A1CE</b>	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Business Environment & its Concepts 12 h

Concept of Business Environment- Significance-Types of Environment-External and Internal - Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

**Unit II** Economic Systems 12 h

Economic Systems - Meaning - Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

**Unit III** Industrial Policies and Regulations 12 h

Industrial Policies and Regulations -Industrial Policy up to 1991, 2014 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

**Unit IV** Technological Environment 12 h

Technological environment -Factors Governing Technological Environment-Management of technology - Patents and Trademarks.

**Unit V** Globalization 12 h

Globalization - Meaning and Dimensions - Features of Current Globalization - Essential Conditions for Globalization - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages and Disadvantages and Determinants-India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNCs-MNC in India.



## Text Books

- 1 Francis Cherunilam. 2014. Business Environment. [Twenty Fifth Revised Edition], Himalaya Publishers.
- 2 Dr.Gupta.C.B.2014.Business Environment.[Eighth Edition]Mc Graw Hill Education (India pvt.ltd) UNIT (I to V)

## References

- 1 Avadhani.V.A. 2004. Essentials of Business Environment. [Second Edition], Himalaya Publication, Mumbai.
- 2 Shaikh Saleem. 2009. Business Environment. [Second Edition], Dorling Kindersley (India) Pvt Ltd.
- 3 Dr.Gupta.C.B.2014.Business Environment.[Eighth Edition]Mc Graw Hill Education (India pvt.ltd), New Delhi.
- 4 Jayaprakash Reddy.R. 2004. Business Environment.[Eighth Edition], APH Publishing Corporation, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1DA	COMPUTER APPLICATIONS: INTERNET & E-COMMERCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about search engines and intranet
- to post the information required through computer to enhance e-commerce
- cyber laws, securities and threads and Solve the issues of e-commerce

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Conglomerate computer technology for e-commerce	K2
CO2	Generate and validate business data for re-engineering	K3,K4
CO3	Aware of cyber laws, securities and threads for effective e-governance	K2
CO4	Solve the issues of e-commerce through technological adoption	K3,K4
CO5	Comprehend the hardware and software updation for business growth	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	M	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A1DA	<b>COMPUTER APPLICATIONS: INTERNET &amp; E-COMMERCE</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** History of Internet & its Technology 8 h

History of Internet & www - Meaning of electronic commerce - Advantages and disadvantages - Internet, intranet and extranet - Technology of internet in commerce.

**Unit II** Business Process Re-Engineering & Internet banking 10 h

Business Process Re-Engineering, Electronic Data Interchange - Advantages, electronic Payment Systems - Internet banking - ATM- Mobile Banking and Mobile Applications.

**Unit III** Internet Frauds & Security 10 h

Internet frauds - Internet security - Cyber Crimes - Types - Threats- Security- Antivirus - Cyber laws - E-governance.

**Unit IV** Issues relating to E-Commerce 10 h

Issues relating to e-commerce - Technology - Wireless applications, Broad band - Online transactions - Use of mobile phones - SMS alerts.

**Unit V** Future of Internet commerce 10 h

Future of Internet commerce - Hardware and Software, Trends - Information and application of trends.



## Text Books

- 1 Parameshwaran .R. 2015. Computer Applications in Business.[ Third Edition]Sultan chand &sons , New Delhi. UNIT ( I to V)
- 2 Kamelesh K Bajaj and Debjani Nag. 2015. E-commerce The Cutting Edge of Business.[Ninth Edition]McGraw-Hill. New Delhi. UNIT ( III and IV )

## References

- 1 Kalakota and Whinston. 2000. Frontiers of Electronic Commerce. [First Edition], Addison-Wesley.
- 2 Winfield Treese Lawrence. 2003. Designing Systems for Internet Commerce. [Second Edition] Addison Wesley.
- 3 Dave Chaffey, Digital Business and E – Commerce Management. [Sixth Edition]Pearson Publishing House, New Delhi.
- 4 Steffano Korper ,2000. E – Commerce [Second Edition] Margham Publishing House, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A1DB	FINANCIAL MARKETS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the practices of financial and capital markets for corporate finance
- credit rating and information services along with RBI regulatory framework
- about financial services and credit rating system in trading corporation

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of financial market and global trade	K2
CO2	Obtain the skills to reform the capital structure of an organization	K3,K4
CO3	Acquire the knowledge pertaining to credit rating and information services	K2
CO4	Govern the investment information and credit rating agency	K2
CO5	Get along with RBI regulatory framework for international trade policies	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	S	S	M	M	M
CO3	L	M	M	M	S
CO4	L	M	M	M	M
CO5	M	S	S	S	S
<b>S</b>	<b>Strong</b>	<b>M</b>	<b>Medium</b>	<b>L</b>	<b>Low</b>



<b>195CO2A1DB</b>	<b>FINANCIAL MARKETS</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction of Financial Markets. 10 h

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

**Unit II** Financial Services Institutions 10 h

Capital Market- An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

**Unit III** Financial Services Institutions 8 h

Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

**Unit IV** Credit Rating & Securities Trading Corporation 10 h

Investment Information and Credit Rating Agency of India Limited (ICRA) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

**Unit V** Financial Institutions 10 h

Financial Institutions – Money Market Institutions – Capital Market Institutions – Significance, Role, RBI Regulation – National Housing Bank-Functions and working – Export-Import(EXIM) Bank of India – NABARD.



## Text Books

- 1 Khan .M.Y. 2009. Financial Services. [Fifth edition] Tata Mc Graw-Hill Publishing. UNIT (I to V)
- 2 Dr.Gurusamy. S. 2009. Financial Services and Markets. [Third Edition] Mc Tata Mc Graw-Hill Publishing. UNIT (I to V)

## References

- 1 Bhole .L.M. Financial Institutions and Markets: Structure Growth and Innovations [Fourth Edition] Tata McGraw-Hill Publishing Co.Ltd.
- 2 Frederic.S.Mishkin, Stanly.G.Eakin, Financial Markets and Institutions [Seventh Edition], Pearson Publishing House , New Delhi.
- 3 Meirkohn. 2003, Financial Institutions and Markets [Second Edition] Oxford Press.
- 4 Dr.Vinothkumar, Atul Gupta, Manmeet Kaur, 2017. Financial Markets Institutions and Financial Services,[Sixth Edition]Taxmann Publishing House, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195CO2A1DC	INDIAN FINANCIAL SYSTEM	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the structure, organization and working of financial system in India
- knowledge about the Finance concepts, markets and various services provided in financial markets
- about the roles of financial intermediaries and the regulatory bodies

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the Working of Financial system in India	K1
CO2	Obtain information regarding Capital markets and its recent trends	K1
CO3	Gather information regarding issue of instruments and their cost	K1
CO4	Aware of investment patterns in derivatives and government securities	K3,K4
CO5	Acquire the details of instrument traded and details of money market	K3,K4

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	M	S
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	M	M	S	M
CO5	L	M	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A1DC	INDIAN FINANCIAL SYSTEM	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction of Financial Systems 10 h

Indian financial system – characteristics – structure – financial markets – importance role in economic development – financial sector reforms – Narasimhan Committee Report. SEBI Regulation over financial markets – Functions and powers of SEBI

**Unit II** Capital Market and its Structure 8 h

Capital Market: Characteristics – structure – players. Primary market and secondary market – Recent trends in capital market.

**Unit III** Financial Market Instruments 10 h

Instruments Issued Outside India - FCCBs, GDRs, ADRs, ECBs, etc. – their characteristics, advantages and disadvantages, procedure for issue of various instruments and their cost.

**Unit IV** Derivative Markets Instruments 10 h

Derivative Markets – Types of contracts – trading system – regulation of Derivative markets – Derivative in India – Recent trends. Government securities market: Types of instruments traded – characteristics of Government securities market – Recent Trends

**Unit V** Money Market Instruments 10 h

Money Market: Characteristics – structure – instruments traded – players in the market – Trading system. Recent trends in Money Market, Forex markets – structures – instruments – types of contracts, characteristics – trends.



## Text Books

- 1 M.Y. Khan. 2002. Financial Services. [Third Edition], Tata McGraw-Hill Publishing Company, New Delhi.
- 2 Dr.S. Gurusamy, 2002. Indian Financial System. [Third Edition] Tata McGraw Hill, New Delhi

## References

- 1 Bhole, L.M. 2010. Financial Markets and Institutions. [Fourth Edition],Tata McGraw-Hill Publishing Company, New Delhi
- 2 M. Y. Khan. 2012. Indian Financial System: Theory and practice. [Third Edition], Vikas Publishing House, New Delhi
- 3 Shashi.K.Gupta, Nisha Aggarwal, and Neethi. 2013. Financial Institutions and Markets. [Fourth Edition] Kalyani Publisher, New Delhi
- 4 Prasanna Chandra .2014. Financial Management: Theory and Practice. [Third Edition], Tata McGraw Hill, New Delhi



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
195CO2A2CA	Core – VI	Financial Management	4	1	-	3	25	75	100	4
205CO2A2CB	Core - VII	Cost Accounting	5	1	-	3	25	75	100	4
195CO2A2CC	Core -VIII	Entrepreneurial Development	4	-	-	3	25	75	100	3
205CO2A2EA	EDC	Human Resource Management	5	-	-	3	25	75	100	4
195CO2A2CP	Core Practical – I	Computer Practical in Business (Tally)	-	-	6	3	40	60	100	3
195CO2A2DA	DSE -II	Management Information System	4	-	-	3	25	75	100	4
205CO2A2DB		Indian Stock Exchanges								
205CO2A2DC		Banking and Financial Institutions								
Total			22	2	6	-	-	-	600	22

  
 30/11/2020  
**BoS Chairman/HoD**  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048



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 Dr.NGPASC  
 COIMBATORE | INDIA  
 COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2020-21)

<b>195CO2A2CA</b>	<b>FINANCIAL MANAGEMENT</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Financial Management 12 h

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance.

**Unit II** Cost of Capital 14 h

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital - Capital Budgeting Methods- Payback Period Method, Average Rate of Return, Discounted Cash Flow - Net Present Value- Internal Rate of Return- Profitability Index Method - Return on Investment

**Unit III** Capitalization 12 h

Capitalization - Over and Under Capitalization-Merits and Demerits. Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure.

**Unit IV** Leasing 10 h

Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis

**Unit V** Dividend Theories 12 h

Dividend Theories: Walter's Model - Gordon and MM's models - Dividend Policy - Forms of Dividend - Determinants of Dividend Policy.



## Text Books

- 1 Sharma R.k and Shasi.K.Gupta, (2016). Financial Management. (8th Edn.) New Delhi: Kaiyani Publishers.
- 2 Prasanna Chandra, (2019). Financial Management. (10th Edn.) Nodia: Tata McGraw-Hill Publishers.

## References

- 1 Pandey., I.M. (2015). Financial Management. (11 Edn.) New Delhi: Vikas Publishing House Pvt Limited.
- 2 Maheswari , S.N. (2014). Financial Management. (26th Reprint Edn.) New Delhi: Vikas Publishing House Pvt.Ltd.
- 3 Khan M Y, Jain P K. (2018). Financial Management. (8th Edn.) Nodia : Tata McGraw-Hill Publishers..
- 4 Murthy., A. (2015). Financial Management. (17 Edn.) Chennai: Margham Publisher.



Course Code	Course Name	Category	L	T	P	Credit
205CO2A2CB	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge about cost statement and preparing cost sheet
- To understand about the methods of issuing materials
- To analyze and understand how process account is prepared

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of cost accounting and prepare cost sheet	K2, K3
CO2	Understand the different methods in pricing the material issues	K3, K4
CO3	Learn to calculate labour cost and classify overheads	K3, K4
CO4	Ascertaining process cost in an organization	K3, K4
CO5	Prepare statement relating to contract and operating costing	K2,K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S                      Strong                      M                      Medium                      L                      Low





205CO2A2CB	COST ACCOUNTING	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Introduction of Cost Accounting 14 h

Meaning and definitions - Difference between financial and cost accounting - Relationship with Management accounting - Nature and significance of cost accounting - Installation of Costing system - Characteristics of ideal costing system - Methods of costing - Elements of costing - cost concept, fixed cost and variable costs - Preparation of cost sheet, Tenders and quotation.

#### **Unit II** Issue of Materials 16 h

Material Classification and Coding of Material - Level Setting - Economic order quantity - purchase procedure - storage of materials - Bin Card - Stores Ledger - Issue of materials - Methods of Valuing Material issues - FIFO - LIFO- HIFO- Average Cost Methods- Inflated Price Method- Base Stock Method - Market Price Method- Standard Price Method - Pricing of material issues and returns - Inventory control - Physical verification - periodical and perceptual inventory - Inventory Control techniques - ABC Analysis - FSN - JIT.

#### **Unit III** Labour Cost 12 h

Classifications of labour - Time keeping - Preparation of pay roll - Wage payment and incentive system - Idle time - Over time - Accounting of labour cost - Work study - Merit rating - Time and motion study - Labour turnover and its methods.

#### **Unit IV** Overhead Cost, Operating Costing 17 h

Meaning and classifications of Overheads - Classification according to function - variability and elements - Absorption of overhead cost - Difference between cost allocation and apportionment and reapportionment - Predetermined overhead recovery rates - Over absorption and Under absorption - Meaning and causes - Accounting of under, and over absorbed overheads, Operating Costing - Preparation of operation cost statement.

#### **Unit V** Process Costing 13 h

Features of process costing - Comparison between Job costing and Process costing - Process losses - Inter - process Profits - Equivalent Production - Joint - Products and by products - Distinction between by - products, main products and joint products.

**Note: The question paper shall cover 40% theory and 60% problem**





## Text Books

- 1 Jain S.P and Narang K. L, (2014). Cost Accounting. (19th Edn.) New Delhi:Kalyani Publisher.
- 2 Maheswari,S.M.. (2013). Cost and ManagementAccounting. (16th Edn.) New Delhi: Vikas Publishing House Pvt Ltd.,.

## References

- 1 Iyengar , S.P. (2014). Cost Accounting Principles and Practice. (10th Rev. Edn.) New Delhi:S.Chand Publishing.
- 2 Colin Drury,. (2015). Management and Cost Accounting. (9th Edn.) United Kingdom: Cengage Brain.
- 3 Colin Drury , R. (2015). Management and Cost Accounting . (9th Edn.) United Kingdom: Cengage Brain.
- 4 Pillai. R.S.N and Bagavathi,. (2014). Cost Accounting. (5th Edn.) New Delhi:S.Chand Publishing .



Course Code	Course Name	Category	L	T	P	Credit
195CO2A2CC	ENTREPRENEURIAL DEVELOPMENT	CORE	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To know the concept of entrepreneurship and its development
- Understanding the procedure for project identification
- To gain knowledge on availing industrial finance

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Entrepreneurship towards nation building	K1,K2
CO2	Capture the procedures relating to Project identification, Project formulation and Project	K2,K3
CO3	Aware of Institutional Service to entrepreneurs	K2
CO4	Avail institutional finance to entrepreneurs	K2,K4
CO5	Follow the procedures to receive incentives, subsidies and taxation benefits.	K2, K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	M	M	S
CO4	S	S	S	M	M
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A2CC	ENTREPRENEURIAL DEVELOPMENT	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Entrepreneur, Qualities required 12 h

Entrepreneur - meaning - importance - Qualities, nature, types, traits, culture. Similarities and differences between entrepreneur and intrapreneur. Entrepreneurship and economic development - its importance - Role of entrepreneurship - entrepreneurial environment

**Unit II** Business Entrepreneurs 10 h

Evolution of entrepreneurs - entrepreneurial promotion: Training and development. Mobility of entrepreneurs - entrepreneurial change - occupational mobility - factors in mobility - Role of consultancy organisations in promoting entrepreneurs - Forms of business for entrepreneurs.

**Unit III** Project Management: 8 h

Project management: Sources of business idea - Project classifications - identifications - formulation and design - feasibility analysis. Financial analysis - project cost estimate - operating revenue estimate - B E analysis - Profit analysis - Social cost benefit analysis - Project Appraisal methods. Preparation of Project Report and presentation

**Unit IV** Project Finance 10 h

Project finance: Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT, Commercial Bank - Appraisal of bank for loans. Institutional aids for entrepreneurship development - Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureau - Approaching Institutions for Assistance.

**Unit V** Small Scale Industries 8 h

Steps in setting SSI unit - Problems of entrepreneurs - Sickness in small industries - reasons and remedies - Incentives and subsidies - Evaluating entrepreneurial performance - Rural entrepreneurship - Women entrepreneurship



### Text Books

- 1 P. Narayana Reddy, (2018). Entrepreneurship. (5th Edn.) United Kingdom:Cengage learning.
- 2 Khanka ,S. S.. (2017). Entrepreneurial Development.. (8th Edn.) New Delhi:S. Chand & Sons.

### References

- 1 Kuralko and Hodgetts,. (2017). Entrepreneurship in The New Millenium. (10 Edn.) United Kingdom :Cengage learning.
- 2 Jayshree Suresh,. (2015). Entrepreneurial Development. (1st Edn.) Chennai:Margham Publications.
- 3 Robert D Hisrich ,. (2017). Entrepreneurship. (5th Edn.) New Delhi:Tata Mcgraw Hill Co.
- 4 Kanishka Bedi ,. (2016). Management and Entrepreneurship. (10 Edn.) Chennai: Oxford University press.



Course Code	Course Name	Category	L	T	P	Credit
205CO2A2EA	HUMAN RESOURCE MANAGEMENT	EDC	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To study about organizational structure, human resource planning
- To know the performance appraisal methods
- To Understand the Controlling through organizational conflict through appropriate leadership styles

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the organizational structure	K2
CO2	Analyze the job and role to select and recruit personnel	K1
CO3	Measure the performance of an employees for promotion and training	K3, K4
CO4	Capture employee grievance redressal procedures for organizational betterment	K3, K4
CO5	Control the organizational conflict through appropriate leadership styles	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	S
CO2	L	S	S	M	M
CO3	L	S	S	S	S
CO4	L	S	M	L	S
CO5	L	S	S	S	S

**S Strong**

**M Medium**

**L Low**



205CO2A2EA	HUMAN RESOURCE MANAGEMENT	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Human Resource Management 12 h

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – Organization structure.

**Unit II** Human resource planning 12 h

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Right Sizing – Testing – Interview- SWOC analysis – Training – Promotion

**Unit III** Human Resource Development 12 h

Human Resource Development - Performance appraisal – Job evaluation and merit rating – Job satisfaction. Human behaviour process – Perception – Motivation-theories of Motivations – Personality development -Main determinants of Personality – Theories of personality

**Unit IV** Organisational Discipline 12 h

Organisational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Organization conflict – Conflict in organizational behaviors – Individual aspect of conflict – Management of conflict - Whistle Blowing - Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure

**Unit V** Direction 12 h

Direction – Supervision – Control – Leadership –Types of Leadership – Leadership theories, Theories of supervision



## Text Books

- 1 Gupta, C.B., (2018). Human Resource Management. (19th Edn.) New Delhi: S. Chand Publishing.
- 2 Prasad,L.M.. (2019). Organizational behavior. (6th Edn.) New Delhi: S. Chand Publishing..

## References

- 1 Memoria, C.B.,. (2014). Personnel Management. (24th Edn.)  
Mumbai:Himalaya Publishing House Pvt. Ltd.,.
- 2 Fred Luthans.,. (2015). Organizational Behaviour. (10th Edn.) New Delhi:  
Tata McGraw-Hill Education.
- 3 Aswathappa, K.,. (2016). Organizational Behaviour. (12th Edn.) Mumbai:  
Himalaya Publishing Home Pvt Ltd.
- 4 David Decenzo and Stephen Robins,. (2015). Human Resource Management.  
( Edn.) New Delhi: Kindle Publishing Pvt. Ltd.,.



195CO2A2CP	<b>CORE PRACTICAL - I: COMPUTER APPLICATION IN BUSINESS (TALLY)</b>	<b>SEMESTER II</b>
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**Total Credits:** 3  
**Total Instructions Hours:** 72 h

S.No	Contents									
1	Creating a Company with all details including VAT options									
2	Creating ledgers by selecting the required Accounts from the list of groups									
3	Creating vouchers and viewing Profit & Loss a/c and Balance sheet									
4	Preparing Trading, Profit & Loss a/c and Balance sheet									
5	Creating the stock summary									
6	Creating stock groups using the units of measure, godowns, sales categories and stock items									
	Creating the following Inventory vouchers with data from the cost accounting book									
7	<table><tr><td>a. Purchase order</td><td>b. sales order</td><td>c. Rejection out</td></tr><tr><td>d. Rejection in</td><td>e. Stock journal</td><td>f. Delivery note</td></tr><tr><td>g. Receipt note</td><td>h. Physical stock</td><td></td></tr></table>	a. Purchase order	b. sales order	c. Rejection out	d. Rejection in	e. Stock journal	f. Delivery note	g. Receipt note	h. Physical stock	
a. Purchase order	b. sales order	c. Rejection out								
d. Rejection in	e. Stock journal	f. Delivery note								
g. Receipt note	h. Physical stock									
8	Creating vouchers and viewing Profit & Loss a/c and Balance sheet with inventory									
9	Consolidating Accounts with Inventory									
10	Creating bill wise details									
11	Calculating foreign gains/loss									
12	Preparing Memo Voucher									
13	Generating a Cheque by enabling Cheque Printing option									
14	Calculating Ratios using Ratio Analysis Option									
15	Calculating interest using Interest Parameters and Credit Periods									





Course Code	Course Name	Category	L	T	P	Credit
195CO2A2DA	MANAGEMENT INFORMATION SYSTEM	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Gain knowledge on role of Information systems
- To know about computer crimes
- Understanding about the business intelligence

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe and distinguish the various types of business information systems and their roles in running a business organization	K2
CO2	Describe the fundamental concepts of database and design simple database using E-R diagram and normalization concepts.	K3, K4
CO3	Describe business intelligence tools, techniques and its applications.	K2
CO4	Describe the new information technologies available to businesses today and its applications	K3, K4
CO5	Demonstrate an awareness of ethical issues related to usage of IS.	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	S	M	M
CO2	L	S	M	S	M
CO3	L	S	M	M	S
CO4	L	S	M	M	S
CO5	L	S	S	M	S

**S                      Strong                      M                      Medium                      L                      Low**



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COIMBATORE | INDIA

*M.Com. (Students admitted during the AY 2020-21)*

195CO2A2DA	MANAGEMENT INFORMATION SYSTEM	58 SEMESTER II
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**Total Credits:** 4  
**Total Instruction Hours:** 48 h

### Syllabus

#### **Unit I** Introduction to Information Systems 12 h

Information System - Define - Differentiate Data, Information and Knowledge - Role of Information Systems - Information Technology - Business Processes-Digitalization - Strategic Information Systems - IS and Competitive Advantage - Types of IS - Transaction Processing Systems - Management Information Systems- Decision Support Systems - Executive Support System - Enterprise Resource Planning

#### **Unit II** Database and Knowledge Management 10 h

Database Fundamentals - Traditional File Approach- DBMS - RDBMS- Designing Databases - Normalization - ER Diagram-SQL Query - Big Data - Data Warehouses and 33 Data Mart. - Knowledge Management - Concept and Definition - Knowledge Management Value Chain - Types of Knowledge Management Systems - Intelligent Techniques

#### **Unit III** Business Intelligence 8 h

Types of Decisions - Decision Making Process - Decision Support Systems - Business Intelligence -OLAP - Data Mining - Techniques

#### **Unit IV** Developing Information systems 10 h

System Development Process (SDLC) -System Development Methodologies -CASE tools - Data flow diagram - Object-Oriented Systems Analysis and Design - Use Case Modeling

#### **Unit V** New IT Trends and IS Security 8 h

Cloud Computing - Social Computing - Mobile Computing - Pervasive Computing - Block chain Technology - Ethics in IT - Securing Information Systems - Vulnerabilities - Computer Crimes - Controls - Tools and Technologies for protecting IS



## Text Books

- 1 Kelly Rainer, BradPrince, Hugh Watson, (2016). Management Information System. (4th Edn.) New Delhi: Wiley India.
- 2 Kenneth C. Laudon, Jane P. Laudon S,.. (2018). Management Information System. (15th Edn.) New Delhi:Pearson Education .

## References

- 1 Kenneth E. Kendal and Julie E. Kendall,. (2014). Systems Analysis and Design . (9th Edn.) New Delhi: Pearson Education.
- 2 Ralph M.Stair, George W. Reynolds,. (2018). Fundamentals of Information Systems. (9th Edn.) New York : Cengage Learning.
- 3 Keri E. Pearlson, Carol S. Saunders and Dennis F. Galletta,. (2016). Managing and Using Information Systems. (6th Edn.) New Delhi: John Wiley & Sons.
- 4 J Sharda Ramesh, DelenDursun and Turban Efraim.J,. (2017). Business Intelligence: A Managerial Perspective on Analytics . (3rd Edn.) New Delhi:Pearson Publication.



Course Code	Course Name	Category	L	T	P	Credit
205CO2A2DB	INDIAN STOCK EXCHANGES	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Learn to trade in stock exchange being an individual and institutional investors
- Comprehend the stock exchange regulatory framework for capital restructuring
- Follow the securities contract regulation act for capitalization of resources

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn to trade in stock exchange being an individual and institutional investors	K2
CO2	Comprehend the stock exchange regulatory framework for capital restructuring.	K3, K4
CO3	Recognize the listing of securities of an organization	K2
CO4	Apply the concept of portfolio management for the better investment.	K3,K4
CO5	Unfold internet stock trading for the promotion of e-commerce	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	S	M	M
CO2	L	S	M	S	M
CO3	L	S	M	M	S
CO4	L	S	M	M	S
CO5	L	S	S	M	S

**S Strong**

**M Medium**

**L Low**



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*M.Com. (Students admitted during the AY 2020-21)*

<b>205CO2A2DB</b>	<b>INDIAN STOCK EXCHANGES</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Indian Stock Exchanges 12 h

Meaning and Functions of Stock Exchange – World's Stock Exchanges – Indian Stock Exchanges- Origin and Growth- Organization Structure- Mode of Organization-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs Brokers-Stock Exchange Dealings-Trading of Securities

**Unit II** Stock Exchange Regulatory Framework 10 h

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Securities Contract Act 1956, Securities Contract Rules 1957 – Profile of Indian Stock Exchanges-BSE, NSE – Restructuring of Indian Stock Exchanges-Demutualization

**Unit III** Listing 8 h

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection

**Unit IV** The Securities Contract (Regulation) Act, 1956 9 h

The Securities Contract (Regulation) Act, 1956 – Important provisions – SEBI-Functions and working – NSDL

**Unit V** Internet Stock Trading 9 h

Internet Stock Trading-Meaning and features-Current Scenario-Regulation of Internet Stock Trading system- IPOs on the Internet- IPO – E-commerce and Online Trading – Stock Index Futures..



## Text Books

- 1 Khan M Y , ( 2019 ). Financial Services. ( 10th Edn.) New Delhi: Tata MC Graw Hill Publishing .
- 2 Dr.Gurusamy. S.,. (2015 ). Financial Markets and Institutions. (3rd Edn.) New Delhi: Tata Mc Graw-Hill.,.

## References

- 1 John J Murphy.,. (2017 ). Financial Markets Institutions and Financial Services.. (10 Edn.) : Taxmann Publishing House, New Delhi.
- 2 Dr.Joseph Anbarasu, D ,. ( 2008). Financial Services . (5th Edn.) Sultan chand & Sons., New Delhi:.
- 3 Bhole L.M.,. (2006). Financial Institutions and Markets . (4th Edn.) Tata McGraw – Hill Publishing Company Limited., New Delhi:.
- 4 Dr.Vinothkumar, Atul Gupta, Manmeet Kaur.J.,. (2017 ). Financial Markets Institutions and Financial Services. ( Edn.) New Delhi : Taxmann Publishing House .



Course Code	Course Name	Category	L	T	P	Credit
205CO2A2DC	BANKING AND FINANCIAL INSTITUTIONS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Gain knowledge on role of Banking and Financial Institutions
- To know about types of Banking and Financial Institutions
- Understanding about the Banking transactions

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Obtain Knowledge on Banking Regulation Act 1949,RBI and Commercial banks	K2
CO2	Acquire stuff about Banking modernization	K3, K
CO3	Comprehend the stock exchange regulatory framework for capital restructuring.	K2
CO4	Learn about the Financial institutions and Services institutions	K3,K4
CO5	Unfold information Credit Rating Agency	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	S	M	M
CO2	L	S	M	S	M
CO3	L	S	M	M	S
CO4	L	S	M	M	S
CO5	L	S	S	M	S

**S Strong**

**M Medium**

**L Low**



205CO2A2DC	<b>BANKING AND FINANCIAL INSTITUTIONS</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Banking, Regulation Act, Commercial Banks 12 h

Banking Origin - Meaning and Definition- Role of RBI and Functions - Importance - Classifications of Banking- Types of deposits - Banking Regulation Act 1949 - Commercial banks - meaning - functions - Kinds - Banking sector reforms in India - Opening of account- types of customers.

**Unit II** Banking Modernization 10 h

Modernization of bank operations - Online banking - NEFT- E-Banking- Mobile Banking- ATM cards- types of cards- Collecting Banker - Duties - Banker as holder for Value- Banker as an agent - Statutory Protection - Cheque - essentials of valid cheque - crossing- making and endorsement - IMPS - IPPS - its function.

**Unit III** Financial Institutions 8 h

Financial Institutions -Meaning- Capital market Institutions - Money Market institutions - significance, Role, RBI Regulation - National Housing Bank -Functions and workings - Export and Import (EXIM) Bank of India - NABARD

**Unit IV** Financial Services Institutions 10 h

Financial Services Institutions - Clearing Corporation of India Limited (CCIL) - Credit Rating and Information Services of India Limited (CRISIL) - Discount and Finance House of India Limited (DFHIL).The Securities Contract (Regulation) Act, 1956 - Important provisions - SEBI- Functions and working

**Unit V** Credit Rating Agency 8 h

Investment and Information and Credit Rating Agency of India Limited (ICRA) - Over the Counter Exchange of India (OTCEI) - National Securities Depository Limited (NSDL) - Securities Trading Corporation of India Limited (STCI)





## Text Books

71

- 1 Gordon.E,DR.Natarajan. K (2019). Banking theory law and practice. (27thRev. Edn.) New Delhi: Himalaya Publishing House.
- 2 Dr.Gurusamy,S (2015). Financial Markets and Institutions. (3rd Edn.) New Delhi:Tata mcGraw-hill.

## References

- 1 Mageshwari,S.N. (2011). Banking theory law and practice. (13th Edn.) :Kalyani Publisher.
- 2 Sundharam&Varshaney,. (Reprint 2015). Banking theory law and practice. (12th Edn.) : .Chand and CO.
- 3 Bhole.,L.M. (2009). Financial Institutions and Markets. (5th Edn.) New Delhi: Tata McGraw – Hill Publishing Company Limited..
- 4 Dr.Vinodkumar,Atul Gupta,Manmeet kaur. (2021). Financial markets institutions and financial service. (Reprint 2021 Edn.) New Delhi:Taxmann.

  
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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CO2A3CA	Core - IX	Direct Taxes	4	1	-	3	25	75	100	4
195CO2A3CB	Core - X	Organisational Behaviour	5	-	-	3	25	75	100	4
195CO2A3CC	Core - XI	Research Methodology	4	1	-	3	25	75	100	3
195CO2A3CD	Core - XII	Goods and Service Tax	5	-	-	3	25	75	100	4
195CO2A3CP	Core Practical: II	Computer Application in Business (Advanced Excel & SPSS)	-	-	6	3	40	60	100	3
195CO2A3CT	IT	Industrial Training	-	-	-	-	-	-	50	2
195CO2A3DA	DSE - III	Business Data Analytics	4	-	-	3	25	75	100	4
195CO2A3DB		Service Marketing								
195CO2A3DC		International Financial System								
Total			22	2	6				650	24

**Semester III (DSE - III)**  
**List of DSE Programme**

S.No.	Programme Code	Programme Name
1.	195CO2A3DA	Business Data Analytics
2.	195CO2A3DB	Service Marketing
3.	195CO2A3DC	International Financial System

Course Code	Course Name	Category	L	T	P	Credit
195CO2A3CA	DIRECT TAXES	CORE	4	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- about provisions of direct tax with regard to IT Act, 1961
- the provisions and procedure to compute total income under five heads of income
- various deductions to be made from gross total income U/s 80-C to 80-U in computing total income

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Aware of income tax laws and determine the residential status of an assesses	K1,K2
CO2	Computation of total income of an assesses under the head salary and house property	K3,K4
CO3	Calculation of total income in business and profession and capital gain	K3,K4
CO4	Ascertain the total income of an individual and computation of tax liability	K3,K4
CO5	Know the powers and functions of income tax authority and procedures in filing of return	K2

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S



195CO2A3C A	DIRECT TAXES	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction to Income Tax 10 h

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

**Unit II** Income from Salaries 17 h

Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value-Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.

**Unit III** Profit and Gains of Business 10 h

Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement.

**Unit IV** Income from Other Sources 12 h

Income from Other Sources: General incomes -Specified incomes-Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals.

**Unit V** Income Tax Authorities 11 h

Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN – Types of Assessment - Collection of Tax.

**Note:80% Problem 20% Theory**



## Text Books

- 1 Gaur, and Narang, 2020-21. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Ludiana
- 2 Mehrotra, H.C., and Goyal, S.P. 2020-21. Income Tax Law & Accounts [Fifty Sixth Edition]. SahityaBhawan Publication, Agra

## References

- 1 Vinoth K. Singhania, and KapilSinghania, 2020-21. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi
- 2 Hariharan.N, Income Tax Law & Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai
- 3 Jeevarathinam, M., and Vijay Vishnu kumar, C. 2020-21. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai
- 4 Kapil Singhania.2020-21. Income Tax Law & Practices, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3CB	ORGANISATIONAL BEHAVIOUR	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the individual needs, feelings, aspirations
- skills needed to plan for the implementation of change in an organization
- developing effective motivational and leadership skills

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop an Organizational Behaviour model for any type of Organization	K3
CO2	Improve the quality of Leadership	K2
CO3	Aware of Dynamics of Organizational Behaviour	K3,K4
CO4	Evaluate the Common biases and eradication in Decision Making Process	K4
CO5	To understand how to manage the Stress during a job.	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	M	S	S	M
CO3	L	M	S	M	M
CO4	L	M	M	M	M
CO5	L	S	S	M	S

**S Strong**

**M Medium**

**L Low**



195CO2A3CB	ORGANISATIONAL BEHAVIOUR	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction, Personality, Perception 12 h

Introduction to Organisational Behaviour – Historical background – Relevance of Organisational Behaviour to management function – contributing disciplines – challenges.

Personality: Determinants – Assessment – Trait theories – Psychological and social learning – Personality – Job fit.

Perception: Process – Distortions – Factors influencing perception.

**Unit II** Learning, Attitudes and Values 12 h

Learning: Classical, Operant and Social Cognitive approaches – Managerial implications.

Emotions and Emotional Intelligence

Attitudes and Values: Attitude – Behaviour relationship – Sources of Attitude – work related Attitudes.

Motivation: Early theories and Contemporary theories – Motivation at work – Designing Motivating Jobs

**Unit III** Group Dynamics 12 h

Group Dynamics: Foundation of Group Behaviour – Group and Team – Stages of Group development – Factor affecting Group and Team Performance – Group Decision making – Inter group relations.

Interpersonal Communication: Communication process – Barriers to communication – Guidelines to effective communication.

**Unit IV** Leadership, Power and Politics 12 h

Leadership – Trait theory, Behavioural theory and Contingency theory.

Power and Politics: Sources of power – Political behaviour in organisations – Managing politics.

Conflict and Negotiation: Sources and types of conflict – Negotiation Strategies – Negotiation Process.



**Unit V**      Work Stress

12 h

Work Stress: Stress in work place – Individual differences on experiencing stress – Managing work place stress.

Organisational culture and climate: Concept – creating and sustaining culture – Types of organisational culture.

Note : Case Studies related to the above Topics to be discussed Examined Externally

(Section C : Compulsory question for Case Studies)





## Text Books

- 1 Prasad L.M.2014. [Fifth Edition]. Organizational Behavior –Sultan Chand & Co., New Delhi
- 2 Robbins Stephen.2016.[Sixteen Edition].Organizational Behaviour., Pearson Publications., New Delhi

## References

- 1 Dwivedi R.S. 2001.Human Relations and Organizational Behaviour Global Perspective .[Fifth Edition]. Macmillan.,
- 2 Newstrom.J.W.2017. Organizational Behavior: Human Behavior At Work. [Tweleveth Edition].Tata McGraw Hill., New Delhi
- 3 Aswathappa. K.2010. OrganisationalBehaviour. [Tweleveth Edition].Himalaya Publication.,New Delhi.
- 4 Kaptan, Sanjay, 1998. Cases & Problems In Organizational Behaviour& Human Relations. [First Edition]. Everest Publications.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3CC	RESEARCH METHODOLOGY	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the overview of research methodology and explain the technique of defining a research problem
- and explain the functions of the literature review in research
- and explain the art of interpretation and the art of writing research reports

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about the research methods and techniques	K1
CO2	Identify the research problem and appropriate method for data collection	K2,K3
CO3	Analyze the scaling techniques used for editing and tabulating data	K3,K4
CO4	Acquire the knowledge of statistical tools used for analyzing the data	K3,K4
CO5	Interpret the data and summarize the report	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	M	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195CO2A3CC	RESEARCH METHODOLOGY	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction to Business Research 12 h

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good research – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

**Unit II** Sampling Methods and techniques 12 h

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule – Questionnaire – Observation, interview and mailed questionnaire – Pre testing- pilot study and final collection of data

**Unit III** Measurement and scaling techniques 12 h

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Measures of Central tendency (Arithmetic Mean only) – Measures of dispersion (Standard deviation only) – Correlation : Simple Correlation –Regression models: Simple-Multiple regression

**Unit IV** Test of significance 12 h

Test of significance – 't' Test – large sample and 'f' Test, test of significance for attributes – Chi-square test- ANOVA-One way –Two way.

**Unit V** Interpretation and Report writing 12 h

Interpretation – Meaning, Need and Technique- Report writing – Types, contents and style of reports – Steps in drafting reports

Note: 80% Theory, 20 % Problem



## Text Books

- 1 Kothari, C.R. 2012. Research Methodology (Methods & Techniques) [Second Edition]. New Age International Pvt. Ltd., New Delhi.
- 2 Gupta, S.P. 2012. Statistical Methods [Forty First Edition].Sultan Chand & Sons, New Delhi.

## References

- 1 Saravanel, P. 2004. Research Methodology[Fifteenth Edition]. Kitab Mahal Publication, Allahabad.
- 2 Krishnasami, O.R., and Ranganatham, M. 2005. Methodology of Research and Social Science[Second Edition]. Himalaya Publishing House, Mumbai.
- 3 Murthy, C. 2009. Research Methodology[First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.
- 4 Thanulingom.N.2015. Research Methodology. Himalaya Publishing House



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3CD	GOODS AND SERVICE TAX	CORE	5	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the GST law in India
- the importance of GST in the Indian and global economy and its contribution for the economic development.
- the calculation of GST for different goods and services

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Goods and Service Tax and describe the administrative structure of GST Council and GSTN	K1
CO2	Critically examine the provisions of levy and collection of GST	K3,K4
CO3	Demonstrate the importance and benefits of Input Tax Credit	K3,K4
CO4	Outline the provisions concerned with payment of Tax and returns	K2,K3
CO5	Describe the Procedure for levy of penalty	K2

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



Dr.NGPASC

COIMBATORE | INDIA

*M.Com. (Students admitted during the AY 2020-21)*

195CO2A3CD	GOODS AND SERVICE TAX	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Introduction to GST 12 h

Tax reforms and GST in India - GST-Meaning-Scope- features- Advantages of GST -Constitutional Background, GST Bills, Central and State Financial relations, Finance commissions, - Tax compliance, GST Administrative structure both central and state level -GST Council - Impact of GST on Economy, Governments, manufacturers, dealers and consumers

#### **Unit II** Levy and Exemptions 12 h

Levy and Exemptions - Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Time value of supply – Registration Process - GSTN, Amendment, Cancellation and revocation.

#### **Unit III** Calculation of GST 12 h

Calculation of GST and Input Tax Credit - Valuation of Goods and Services Tax – Procedure of Input tax Credit – Input credit for job work – Input credit for services – Recovery of credit. Tax invoice, credit and debit notes. Transfer of Input tax credit.

#### **Unit IV** Payment of Tax and Returns 12 h

Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax - Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery. Returns - First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and re- claim of input tax credit - Matching, reversal and re-claim of reduction in output tax liability - Final return – Late Fees - Scrutiny of returns

#### **Unit V** Offences and Penalties 12 h

Offences and Penalties - Detention of goods and conveyances, and levy of penalty - Confiscation of goods – Prosecution – Appeal and Revision – Advance Rulings



## Text Books

- 1 V.K Sareen, Ajay Sharma , Goods and Services Tax 2019[Second Revised Edition] Kalyani Publishers
- 2 V.S. Datey ,GST Law & Practice with Customs & FTP ,2018[First Edition],Taxmann Publisher

## References

- 1 H.C. Mehrotra& V.P. Agarwal, Goods and Services Tax, 2018[First Edition] SahityaBhawan Publications
- 2 JayaramHiregange and Deepak Rao Indian GST for Begineers ,2019 [First Edition]
- 3 Rakesh Garg &Sandeep Garg Hand Book of GST in India Concepts and Procedures 2017[First Edition] Bloomsbury India Publications
- 4 CA .RohiniAggarawalDr.NeelamGoelGoods and Service Tax and Customs Law2019 [First Edition],Sultha Chand & Sons Ltd



195CO2A3CP	COMPUTER APPLICATION IN BUSINESS (ADVANCED EXCEL & SPSS)	SEMESTER III
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**Total Credits:** 4

**Total Instructions Hours:** 72 h

**S.No**

**Contents**

### ADVANCED EXCEL AND SPSS

- 1 Preparing a payroll for the employees ( Minimum 10 employees) of an organization and counting the number of employees who are getting the salary of more than Rs.10,000/-p.m and Calculating DA, HRA, CCA, EPF, LIC as a percentage of basic pay and summing up the total basic pay, net pay of all employees.
- 2 Preparing an excel sheet under the main heading of assets & liabilities and performing the following:  
Selecting a column and changing the number format to Rupees and paise (0.00) format.  
Changing a particular range of cells font as bold  
Selecting a row and hiding it.  
Going to sheet 3 using shortcut key and select a cell.
- 3 Forecasting a demand for a new Product Life Cycle by collecting the details regarding sales and profit of a product for the past 10years, fitting it in a chart, and presenting it in power point.
- 4 Finding the correlation between demand and price of a product  
Creating a Data into SPSS  
Creating a new data set
- 5 Valid Variable Names  
Variable View  
Adding Value Label  
Transfer data from excel  
Managing Data into SPSS  
Listing cases
- 6 Replacing Missing Values  
Computing new variables





Exploring Data

Selecting Cases

Sorting Cases

- 7 Create frequencies and bar and Histogram charts  
Prepare Descriptive Statistics by using data
- 8 Measures of Central Tendency  
Deviation from Normality
- 9 Finding chi-square test by using cross tabulation
- 10 Prepare a Bivariate , Partial correlation
- 11 Prepare Independent – sample, Paired sample test and one sample test
- 12 Find and analyze the simple linear and multiple regression analysis

**Note:** Out of 12 Programs, 10 Programs are Mandatory

## References

- 1 Joseph F Hair, Rolph E Anderson, Ronald L. Tatham & William C. Black, 2005. Multivariate Data Analysis, Pearson Education, New Delhi.
- 2 Barbara G. Tabachnick, Linda S.Fidell, 2012. Using Multivariate Statistics, [Sixth Edition]. Pearson Edition.
- 3 Darren George and Paul Mallery, 2013. IBM Statistics 21 Step by Step: A Simple Guide and Reference, [Thirteen Edition] Pearson Edition.
- 4 Karine Charry and Kristof Coussement and Nathalie Demoulin and Nico Heuvinck 2016 Marketing Research With Ibm® Spss Statistics A Practical Guide[Second Edition] Taylor & Francis



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3DA	BUSINESS DATA ANALYTICS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Basic Concept of business analytics
- the Digital Data and Data Modeling
- the Enterprise Reporting and Applications of Analytics

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, Role of Business Analyst , Rules of Business & Business Analysis.	K3
CO2	Obtain knowledge regarding Business view of Information Technology Applications	K1
CO3	Capture the Information relating to Types of Digital Data.	K1,K2
CO4	Aware of Data Modeling techniques	K2,K3
CO5	Obtain knowledge about Enterprise Reporting and Applications of Analytics.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	M
CO3	M	S	S	M	M
CO4	M	M	S	S	S
CO5	M	M	S	M	M

**S Strong**

**M Medium**

**L Low**



<b>195CO2A3DA</b>	<b>BUSINESS DATA ANALYTICS</b>	<b>SEMESTER III</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction to the Business Analysis 8 h

Introduction to the BA Role: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The BA roadmap: different levels of business analysis - The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts.

**Unit II** Business Excellence Framework 10 h

Business view of Information Technology Applications: Core business process - Baldrige Business Excellence framework - Key purpose of using IT in business Enterprise Applications - Information users and their Requirements - Data Analysis for Business Decision Making

**Unit III** Types of Digital Data 10 h

Types of Digital Data: Data Definition - Evolution-Data-Information-Knowledge Types of Data - Structured data- Unstructured data- semi-structured data - Attributes and Measurement - Data quality - Data Mart- Database - Data Warehouse - ETL - Data Integration-Database Language s: SQL Vs NoSQL.

**Unit IV** Data modeling 10 h

Data Modeling: Basics-Types -Techniques - Multidimensional data model - Data Warehouse Architecture -Fact table- Dimension table -Star Schema-snowflake schema- Fact Constellation Schema- Dimension Modeling Lifecycle

**Unit V** Enterprise Reporting and Applications of Analytics 10 h

Enterprise Reporting and Applications of Analytics : Report Standardization and Presentation - Balanced Scorecards- Performance Dashboards - Scorecards Vs Dashboards - Applications of Analytics -Healthcare - Retail- Web Analytics - Social Media Analytics -Recommendation Systems



## Text Books

- 1 RN Prasad and Seema Acharya 2014. [Current Edition] Fundamentals of Business Analytics Wiley Publisher
- 2 Haydn Thomas 2014 [First Edition], Introduction to Data Mining Pearson Education..

## References

- 1 Gert H.N. Laursen Jesper Thorlund 2014 . Business Analytics for Managers Wiley publications
- 2 John F. Tanner JR 2014. Analytics and Dynamic Customer Strategy Wiley publication
- 3 Demonoid Business Analysis Fundamentals Pearson Publisher
- 4 Albright , Winston 2015. Business Analytics Data Analysis and Decision making Cengage learning publication



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3DB	SERVICE MARKETING	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the concepts, functions, and techniques of the craft of marketing services
- how to be successful managers in this increasingly service-oriented economy
- the differences between services and physical goods and to understand how these differences translate into marketing.

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of service sector for effective policy	K3,K4
CO2	Manage the demand and supply in service marketing	K3,K4
CO3	Cognize the marketing mix for communication marketing	K3,K4
CO4	Handle consultancy services in insurance, tourism and hospital	K3,K4
CO5	Use the tools for achieving service quality in an organization	K3,K4

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	S	L	M	M
CO3	L	S	M	S	M
CO4	L	S	M	M	M
CO5	L	M	M	S	S

**S Strong**

**M Medium**

**L Low**



<b>195CO2A3D B</b>	<b>SERVICE MARKETING</b>	<b>SEMESTER III</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction of Services Marketing 8 h

Services: Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.

**Unit II** Service Marketing 10 h

Service Marketing: Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.

**Unit III** Marketing Mix for Services 10 h

Marketing Mix for Services – Marketing mix of selected services: Personal care marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.

**Unit IV** Key Services Marketing 10 h

Key Services Marketing: Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services – Market segmentation.

**Unit V** Service Quality 10 h

Service Quality: Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles of service quality.

**Note :** Case Studies related to the above Topics to be discussed Externally

(Section C : Compulsory question for Case Studies)



## Text Books

- 1 Reddy P.N. Appannaiah. H.R. Anil Kumar. S and Nirmala. 2000. Services Marketing, Himalaya Publishing House.
- 2 Jha. S.M .2014. Services Marketing. [Seventh Edition]. Himalaya Publishing House.

## References

- 1 Dr.Shajahan.S.2001. Services Marketing. (Revised Edition 2003) Himalaya Publishing House.
- 2 RamneekKappor,Justin Paul. andBiplab Halder.2011.Service Marketing,Tata Mc Graw Hill Education Limited.
- 3 Philip Kotlar.2017.Principles of Marketing,[Seventh Edition), Pearson Publishing House, New Delhi.
- 4 Jim Blythy, 2017.Principles and Practice of Marketing, Sage Publishing House, UK



Course Code	Course Name	Category	L	T	P	Credit
195CO2A3DC	INTERNATIONAL FINANCIAL SYSTEM	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the concept and importance of international financial System
- the role of global financial markets and instruments
- the determination of exchange rates and role of international monetary system.

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify and explain the main functions of the principal financial markets and institutions in a typical modern financial system	K1
CO2	Demonstrate the main determinants of movements in floating exchange rates, and to relate exchange rate policy to monetary policy	K3,K4
CO3	Describe the objectives of monetary system and Critically evaluate the exchange rate system	K3,K4
CO4	Learn and analyze the factors affecting the balance of payment and exchange rate globally	K2,K3
CO5	Identify and describe futures and options contracts, and to explain the main determinants of the value of an options contract	K2

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

M.Com. (Students admitted during the AY 2020-21)





195CO2A3DC	INTERNATIONAL FINANCIAL SYSTEM	SEMESTER III
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

#### **Unit I** International Financial System 8 h

Introduction - need-objectives - significance- reforms - International financial markets and instruments - Eurocurrency market - Euro Bonds- International banking -Country Risk Analysis - Financial and Political Risk Factors -Types of Country Risk Assessment

#### **Unit II** Exchange Rate Theories 10 h

Exchange rate theories - models of exchange rate- purchasing power parity theory(PPP)- asset market ,current account, capital account monetary model-portfolio balancing model -Convertibility of Indian rupee- Methods of forecasting exchange rates

#### **Unit III** International Monetary System 10 h

International monetary system - evolution- features - present exchange rate system - reforms of international monetary system- European monetary system- ADB, IBRD and IMF - functions; special schemes of lending

#### **Unit IV** Balance of Payments 10 h

Balance of payments- Introduction- meaning -Accounting principles -valuation and timing; components; deficit and surplus -macro economic factors affecting exchange rate -Adjustment of demand and supply of foreign currency - Balance of indebtedness- SWIFT and Interbank clearing among banks in different countries.

#### **Unit V** Foreign Exchange Markets and Derivatives 10 h

Foreign Exchange Markets - Introduction - Principles - Derivatives - Futures, Options and Swap Market - Interest Swap - Currency Swap - Swap Agreement Forward rates -Speculation and settlement



## Text Books

- 1 Keith Pilbeam, International Finance ,2017 [ Fourth Edition]Macmillan International
- 2 Apte. P.G., International Financial Management 2016 [Seventh Edition] Prentice Hall of India; New Delhi.

## References

- 1 Alan C. Shapiro,Multinational Financial Management 2016 [Tenth Edition] Prentice Hall of India; New Delhi.
- 2 Soderston B.O., International Economics 2011 [ Sixth Edition] Macmillan, London.
- 3 Cheol S Eun and Bruce G. Resnick,, International Financial Management, 2017Ninth Edition] Irwin McGraw Hill, New York. .
- 4 Maurice D Levi, “International Finance”, 2004,[Third Edition]Tata McGraw Hill, New Delhi



195CO2ASSB	SUPPLY CHAIN MANAGEMENT	SEMESTER III
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Total Credits: 1

### Syllabus

#### Unit I Introduction to Supply Chain Management

SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types - SCM activities - Constituents - Organization.

#### Unit II Supply Chain Excellence

Supply chain Integration-Stages-Barriers to internal integration- Achieving Excellence in SCM-Dimensions of Supply Chain Excellence- Forces influencing SCE Emotions, Physical and Financial Supply Chains- Check list for Excellence.

#### Unit III Supply Management

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

#### Unit IV Outsourcing in Supply Chain Management

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing- Myths of SCM outsourcing.

#### Unit V Performance Measures

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM- Supplier performance measurement-Parameters choosing suppliers.



## Text Books

- 1 Satish C. Ailawadi & Rakesh Singh. 2005: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
- 2 Sarika Kulkarni : Supply Chain Management, Tata McGraw Hill Publishing Co Ltd., New Delhi, 2004

## References

- 1 David J. Bloomberg, Stephen LeMay. 2003. Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi.
- 2 Donald J. Bowersox & David J. Closs. 2004. Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
- 3 Donald Waters. 2004. Logistics. Palgrave Macmillan, New York.
- 4 Krishnaveni Muthiah. 1999. Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai.



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195CO2A4CA	Core-XIII	Security Analysis and Portfolio Management	4	2	-	3	25	75	100	4
195CO2A4CB	Core - XIV	Accounting Analysis for Decision Making	4	2	-	3	25	75	100	4
195CO2A4CV	Core - XV Project	Project work and Viva Voce	-	-	12	-	80	120	200	8
195CO2A4DA	DSE -IV	Security market Operations	4	2	-	3	25	75	100	4
195CO2A4DB		Export Import Trade Procedure								
195CO2A4DC		Tax Planning and Management								
		Total	12	6	12	-	-	-	500	20
Grand Total									2350	90



Course Code	Course Name	Category	L	T	P	Credit
195CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The advanced models and theories of security analysis and portfolio management
- The risk and return framework for making sound investment decision
- The investment decision making and investment process

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Be explored to different avenues of investment	K1
CO2	Provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors equipped with the knowledge and valuation of security analysis.	K2, K3
CO3	Familiarize the students with the fundamental and technical analysis of the diverse investment avenues	K3, K4
CO4	Apply the concept of portfolio management for the better investment.	K2, K3
CO5	Learn the theories of Portfolio management and also the tools and techniques for efficient portfolio management	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



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*M.Com. (Students admitted during the AY 2020-21)*

195CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Investment 12 h

Securities : Meaning-nature and types of securities -Investment environment - Investment process - Investment, Speculation and Gambling -Classification of Investors- Investment Avenues- Factors affecting Investment Decisions

**Unit II** Risk and Return 14 h

Risk and Return : Risk - Meaning -types -Contemporary issues in Investment Management - Sources of Risk: Systematic and Unsystematic risk - managing the risk. Measurement of return - Computation of Risk and Return.

**Unit III** Security Analysis 15 h

Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Company Analysis- Tools for company analysis- Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis .

**Unit IV** Portfolio Management 15 h

Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance,1

**Unit V** Portfolio Theories 16 h

Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML)

Note: 100% Theory only



## Text Books

- 1 Bhalla V. K , (2015). Investment Management: Security Analysis and Portfolio Management . (19 th Edn.) New Delhi:Sultan Chand & Sons.
- 2 Prasanna Chandra , (2017 ). Investment Analysis and portfolio Management . ( Edn.) New Delhi:.

## References

- 1 R.K.Sharma And Shashi K.Gupta ,. (2012 ). Security Analysis and Portfolio Management . (2 Edn.) : Pearson Education.
- 2 Kevin S ,. ( 2015 ). Security Analysis and Portfolio Management . (2nd Edn.)
- 3 Fisher and Jordan ,. (2011). Security Analysis & Portfolio Management . (6th Edn.) Mumbai: Himalaya Publishing Home Pvt Ltd.
- 4 Preethi Singh,J,. (2010). Investment Management. (17 Edn.) Chennai: Himalaya Publishing House 2010 .





Course Code	Course Name	Category	L	T	P	Credit
195CO2A4CB	ACCOUNTING ANALYSIS FOR DECISION MAKING	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- To know the technique that facilitates managerial decision making
- To make the students develop competence with their usage in managerial decision making and control.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Grasp the functions, tools and techniques of Management Accounting	K1
CO2	Understand the concept of ratio analysis and its applications.	K2, K3
CO3	Prepare Fund Flow and Cash Flow statement.	K1, K3
CO4	Acquire knowledge in Managerial application of Marginal Costing.	K1, K2
CO5	Forecast and prepare the budget.	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	M	M
CO4	S	M	M	S	S
CO5	S	S	S	M	S

**S**                      **Strong**                      **M**                      **Medium**                      **L**                      **Low**

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COIMBATORE | INDIA

*M.Com. (Students admitted during the AY 2020-21)*



195CO2A4CB	ACCOUNTING ANALYSIS FOR DECISION MAKING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Management Accounting 12 h

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation.

#### **Unit II** Ratio Analysis 15 h

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.

#### **Unit III** Fund Flow statement and Cash Flow statement 15 h

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

#### **Unit IV** Marginal Costing 15 h

Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making

#### **Unit V** Budgeting and Budgetary control 15 h

Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis (Material and Labour only) – Advantages and Limitations of standard costing, Variance Analysis – Overhead variance – Sales variance – Computation.

**Note: The question paper shall cover 20% theory and 80% problem**

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## Text Books

- 1 Sharma and S.K.Gupta., (2017). Management Accounting . (13th Edn.) New Delhi: Kalyani Publishers.
- 2 S.P. Jain and K.L. Narang., (2016). Cost and Management Accounting . (8th Edn.) New Delhi: Kalyani Publishers.

## References

- 1 Ramachandran & Srinivasan. R., (2018). Management Accounting . (17th Edn.) Trichy :Sriram Publications.
- 2 Dr. S.N. Maheswari., (2014). Accounting for Management . (3rd Edn.) New Delhi: Vikas Publishing House .
- 3 Dr. K.L Gupta., (2018). Management Accounting . (8th Edn.) Agra: Sahithya Bhawan Publications.
- 4 V. R. Palanivelu ., (2016). Accounting for Management. (3rd Edn.) Chennai :Lakshmi Publications .



195CO2A4CV	PROJECT WORK AND VIVA VOCE	SEMESTER-IV
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**Total Credits: 8**

**Hours Per Week: 12**

The curriculum prescribes for the IV semester PROJECT WORK in any of the areas of Commerce

The following are the guidelines that the student should adhere to

### GUIDELINES

- A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor.
- Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature.
- The work diary along with project report should be submitted at the time of viva voce.
- Review of Literature, Introduction to the study, Statement of the problem, Objectives, Need/ Scope of the study is to be framed and finalized at the time of first review.
- At the time of second review questionnaire (in case of primary data) is to be finalized and in case of secondary data required raw data is to be submitted to the guide. Research methodology is also to be finalized at this juncture.
- 2 weeks could be utilized for data collection.

### SPECIALISATION

A student can choose any one of the specialization which is given below:

Marketing

Finance

Human Resource Management

Banking and financial Services

Insurance and Risk Management

Entrepreneurial Development



## CA MARKS DISTRIBUTION

- A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing.
- They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CA as per the norms stated below:

First Review	30 Marks
Second Review	30 Marks
Work Diary	20 Marks

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80 Marks

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## COMPREHENSIVE EXAMINATION

The evaluation for the Comprehensive semester examination should be as per the norms Given below:

Project Report :	60 Marks
Work Diary :	20 Marks
Viva-voce :	40 Marks

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120 Marks

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The Comprehensive Examination shall be conducted by both external and internal examiners.

## CONTENT OF THE REPORT FOR PROJECT

- The Titlepage
- Declaration
- Acknowledgement
- Table of contents
- List of tables
- List of figures
- List of abbreviations used
- Introduction and design of the study
- Review of literature
- Theoretical aspect / conceptual framework of the study
- Analysis and Interpretation to the study
- Summary of findings, suggestions and conclusion.
- Annexures.



## CHAPTERISATION

- **Chapter I** : Introduction and design of the study
- **Chapter II** : Review of literature
- **Chapter III**: Theoretical aspect / conceptual framework of the study
- **Chapter IV** : Analysis and Interpretation to the study
- **Chapter V** : Summary of findings, suggestions and conclusion.

## ANNEXURE

- Appendix
- References



Course Code	Course Name	Category	L	T	P	Credit
195CO2A4DA	SECURITY MARKET OPERATIONS	DSE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about the financial assets and stock markets operations.
- the operations of secondary market and SEBI regulations.
- and analyze practical aspects of primary and secondary market operations it building career in stock market.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of security market and global trade.	K2
CO2	Obtain the skills to reform the capital structure of an organization.	K3,K4
CO3	Acquire the knowledge pertaining to Secondary Market.	K2
CO4	Govern the role of Depositories Act and SEBI Regulation.	K2
CO5	Get along with Capital market and money market Instruments.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	M	M	M
CO3	L	M	S	M	S
CO4	L	M	M	S	M
CO5	M	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



195CO2A4DA	SECURITY MARKET OPERATIONS	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Security Markets 12 h

Security Markets – Legal Environment: SEBI Act, 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FII's (Foreign Institutional Investments In India).

**Unit II** Primary market 17 h

Primary market – its role and functions – Methods of selling securities in primary market – New financial instruments – New Issues – SEBI guidelines for public issues – pricing of issue, promoters' contribution – appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc – Underwriting of issues – Allotment of shares – Procedures for new issues – E-trading.

**Unit III** Secondary Market 13 h

Secondary Market – Role, importance, an organization of stock exchanges – Listing of securities in stock exchanges – Trading mechanism – screen based system – DEMAT – REMAT – Internet-based trading

**Unit IV** Depository 14 h

Depository: Role and need – The Depositories Act, 1996, SEBI (Depositories and Participants Regulation) 1996 – SEBI (Custodian of Securities) Regulation 1996 – National Securities Depository Ltd. (NSDL) – Depository participant.

**Unit V** Capital Market 16 h

Capital Market Instruments – Equity, Secured Premium Notes, Equity Shares with detachable warrants, Sweat Equity, Preference Shares, Debentures, Option Bonds, Easy Exit Bonds, Split Coupon Debentures, Floating Rate Bonds and Notes, Commodity Bonds, Mortgage Backed Securities, Carrot and Stick Bond, Capital Indexed Bonds, Debt for Equity Swap, Zero Coupon Convertible Notes, Global Depository Receipts, Foreign Currency Convertible Bonds – New instruments of Capital Market – Pure, Hybrid and Derivatives; Money Market Instruments – Treasury bills, Commercial Bills, Commercial Paper, Participatory Notes





## Text Books

- 1 Alok Goyal and Mridula Goyal, (2020). Financial Market Operations. (20th Edn.) New Delhi:Kalyani Publishers.
- 2 Gordon.E and Nataraj.K , (2016). Financial Markets and Services. (11th Edn.) New Delhi: Himalaya Publishing House.

## References

- 1 Dr.Gurusamy., S. (2010). Essential of Financial Services. (2nd Edn.) Nodia: Tata McGraw-Hill Publishers..
- 2 Inderpal Singh , Jaswinder Kaur. (2014). Security Market Operations. (1st Edn.) New Delhi: Kalyani Publishers.
- 3 Bhole L M ,Jithendra Mahakud. (2017). Financial Institutions and Markets: Structure, Growth & Innovation . (6th Edn.) Nodia:Tata McGraw-Hill Publishers.
- 4 Natarajan.,L. (2015). Security Laws & Market Operations. (6 Edn.) Chennai:Margham Publisher.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A4DB	EXPORT IMPORT TRADE PROCEDURE	DSE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To Identify the main types of documentation used in international trade transactions
- To understand the basic rights and obligations of buyers and sellers outlined by international sale of goods
- To create awareness about incentives given to exports and imports

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn foreign trade policy, acts governing India's International trade	K1,K2,K3
CO2	Organize import export decisions	K2,K3,K4
CO3	Understand the categories of exporters, status holders and identifying export promotion council.	K2,K3,K4
CO4	Inculcate the procedures for imports	K2,K3,K4
CO5	Students will be able to prepare export import documents	K3,K4,K5

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	M	S	S
CO2	L	S	S	S	S
CO3	L	S	S	S	S
CO4	L	S	M	S	S
CO5	L	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195CO2A4DB	EXPORT IMPORT TRADE PROCEDURE	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Foreign Trade Policy 15 h

Foreign trade development and regulation act 1992- Foreign regulation rules -1993- Foreign trade policy 15-20 – Recent changes- Indian trade classification.

**Unit II** Export Licensing 17 h

Export licensing and procedures and formalities- Import Export Code (IEC) number- RCMC- Categories of exporters- EOU- SEZ- Free trade zone – Merchandise Exports from India (MEIS) - Service Exports from India (SEIS) - Status holders- clearance of export cargo

**Unit III** Import Licensing 15 h

Import licensing procedures and formalities- Categories of importers - Import of capital goods under EPCG- Types of import duties -Clearance of import cargo - Canalization of imports and Various canalizing agencies

**Unit IV** Export Promotion Councils 15 h

Export promotion councils in India – AEPC- EEPC - APEDA - MPEDA-Commodity boards - Export import documentation – Documents related to goods – Payment – Transportation –Inspection

**Unit V** Warehousing 10 h

Warehousing in connection with imports – Bonded warehousing – Customs procedures for exports and imports – Indian customs duty and tariff



## Text Books

- 1 Mahajam M.L, (2015). Export Do It Yourself. (19th Edn.) Mumbai: Snow white publications..
- 2 Jeevanandam,C. (2012). International Trade. (1st Edn.) New Delhi:Sultan Chand & Sons.

## References

- 1 Mahajan.M.L.,. (2015). Export Export Policy, Procedures and Documentation . (26th Edn.) : Snow white publications.
- 2 Nabhi board of editors,. (2018). How to Export. (20th Edn.) New Delhi:Nabhi publications.
- 3 T.A.S.Balagopal,. (2014). Export Management. (8th Edn.) New Delhi:Himalaya Publishing House.
- 4 Mahajan.M.L.J,. (2017). “ A guide on Export policy procedures and documentation”. (3rd Edn.) Jaipur: Rbsapublishers.



Course Code	Course Name	Category	L	T	P	Credit
195CO2A4DC	TAX PLANNING AND MANAGEMENT	DSE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To understand the theoretical and practical knowledge of tax planning management techniques
- To Aware of income tax laws and determine the residential status of an assesses
- To Know the powers of various circumstances and Tax incentives for exporters

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Aware of income tax laws and determine the residential status of an assesses	K2
CO2	Computation of total income of an assesses under the head salary and house property	K3, K4
CO3	Calculation of total income in business and profession and capital gain	K2
CO4	Ascertain the tax planning and managerial decisions	K2
CO5	Know the powers of various circumstances and Tax incentives for exporters	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



195CO2A4DC	TAX PLANNING AND MANAGEMENT	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Introduction to tax planning and management 15 h

Introduction to tax planning and management: Concept of tax planning and management - Need and significance of tax planning and management - Objective of Tax planning - types - principle of Tax planning - Difference between Tax planning and Management - Tax evasions and tax avoidance - Difference between Tax evasion and Tax avoidance - Tax Planning in respect of residential status.

**Unit II** Assessment of companies 15 h

Assessment of companies: Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies- Deductions available to corporate assesses - Computation of taxable income of companies and determination of corporate tax liability - Minimum Alternate Tax - Tax on income distributed to unit holders-Security Transaction Tax

**Unit III** Tax Planning 14 h

Tax Planning: Individuals - Tax Planning with reference to all five heads of income for individuals - Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources - Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives(Problems focused on tax planning).

**Unit IV** Tax planning and managerial decisions 14 h

Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest - Financial Management decisions, Capital Structure, dividend policy and bonus shares

**Unit V** Tax planning under various circumstances 14 h

Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) - Infrastructure sector and background areas -Tax incentives for exporters

Note: Problem 20% Theory 80%





## Text Books

- 1 Gaur, and Narang., (2020). Income Tax Law & Practice. (48th Edn.) Ludiana: Kalyani Publishers.
- 2 Mehrotra, H.C., and Goyal, S.P., (2020). Income Tax Law & Accounts. (61st Edn.) Agra: Sahitya Bhawan Publication..

## References

- 1 Vinoth K. Singhanian, and KapilSinghanian., (2020 ). Direct Taxes Laws & Practices. (52nd Edn.) New Delhi.: Taxmann Publication Pvt. Ltd.,.
- 2 Jeevarathinam, M., and Vijay Vishnu kumar ,C. (2020 ). Income Tax Law & Practice. ( 15th Edn.) Chennai: Scitech Publications India Pvt. Ltd.,.
- 3 Dr. H. C Mehrotra and Dr. S.P. Goyal,. (2020). Corporate Tax Planning and Management. (18th Edn.) Sahitya Bhawan Publications:Agra.
- 4 Dr. Girish Ahuja Dr. Ravi Gupta,. (2020). Simplified Approach to Corporate Tax Planning and Management (Covering Income Tax Customs and GST). (21st Edn.) Wolters Kluwer:Gurgaon.

  
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*M.Com. (Students admitted during the AY 2020-21)*