

JAMIA HAMDARD KANNUR CAMPUS-KERALA



LEARNING OUTCOME - BASED EDUCATION (OBE)

For

Master of Commerce (M.Com)

2022 ADMISSION ONWARDS

POST GRADUATE DEPARTMENT OF COMMERCE

JAMIA HAMDARD KANNUR CAMPUS

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APPROVAL DATE OF BOARD OF STUDIES

JAMIA HAMDARD KANNUR CAMPUS

VISION OF THE SCHOOL

To be a leading and vibrant institution of excellence in quality education with management, commerce, humanities, scientific and technical development and research for achieving the national goals of a self reliant, technologically strong and modern India and building an integrated modern system of education, in accordance with the New Education Policy for better future for all.

MISSION OF THE SCHOOL

- To offer programmes in consonance with National policies for nation building and meeting global challenges.
- To undertake collaborative assignments and projects which offer opportunities for long - term interaction with academia and industry.
- To foster a collaborative academic environment for the promotion of critical and creative thinking.
- To cater to the needs of industry and requirement of competitive examinations for Government Service, PSUs, Private Sector and Abroad Jobs by regular revision of syllabi.
- To develop human potential to its fullest extent so that intellectually capable and imaginatively gifted leaders can emerge in a range of professions.

VISION STATEMENT:

With the goal of "nurturing the young brains, to improve their employability and to make them more responsible citizens by encapsulating the correct set of knowledge for a brighter tomorrow,"

The Department of Commerce is committed to fostering open-mindedness, equitability and perseverance while focusing on developing conviction with objectivity and modesty.

MISSION STATEMENT:

By creating a learning environment that is focused on the needs of the students supported by critical thinking and problem-solving skills, this programme seeks to develop commerce professionals with specialized skills and applied competencies in theoretical and practical knowledge of Finance, Accounting and Taxation that will meet the needs of industry and academia today.

MS 1: A favourable setting that holistically engages students through the imparting of all-encompassing knowledge

MS 2: Defining company issues and offering creative solutions, developing them into future visionaries and efficient yet compassionate management leaders.

MS 3: To Develop entrepreneurial skills.

MS 4: To give sound theoretical foundation.

PROGRAM EDUCATIONAL OBJECTIVES /QUALIFICATION DESCRIPTORS:

Qualification Descriptor for M.Com with Finance

Upon the completion of **M.Com** with Finance, the student will be able to:

Program Educational Objectives/Qualification Descriptors:

- QD-1** To acquaint with conventional as well as contemporary areas in the discipline of Commerce.
- QD-2** To well verse in national as well as international trends.
- QD-3** For conducting business, accounting and research practices.
- QD-4** To understand role of regulatory bodies in corporate and financial sectors.
- QD-5** To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Mapping Qualification Descriptors(QD's) with Mission statements(MS)

	MS-1	MS-2	MS-3	MS-4
QD-1	3	3	3	3
QD-2	3	2	3	2
QD-3	2	3	2	3
QD-4	2	3	3	2
QD-5	1	2	3	2

PROGRAM LEARNING OUTCOMES (PLO'S)

After completing this course, the students should be able to:

- PLO-1** Develop an ability to apply knowledge acquired in problem solving.
- PLO-2** Ability to work in teams with enhanced interpersonal skills and communication.
- PLO-3** The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- PLO-4** Ability to start their own business.
- PLO-5** To develop team work, leadership and managerial and administrative skills.
- PLO-6.** Ability to work in MNCs as well as Pvt, and public companies.
- PLO-7** Students can go further for professional courses like CA/ CS/CMA/CFA
- PLO-8** The techniques of managing the business with special focus on marketing and finance
- PLO-9** Apply the knowledge of financial derivatives, security analysis and portfolio management and their contribution to the growth of securities market in India.
- PLO-10** Bridging the knowledge gap between school and industry, and having the will to overcome obstacles and flourish in a chosen career path.
- PLO-11** Encourage, impart, and help people build their attitudes, skill sets, competences, and confidence so they can incubate start-ups and succeed in the cut-throat entrepreneurial ecosystem.
- PLO-12** Creating responsible citizens via holistic development will benefit the nation's social and economic well-being.

PROGRAM SPECIFIC OUTCOMES (PSO'S)

After completing this course, the students will be able to

PSO-1: The capacity to comprehend different aspects of banking, finance, international financial institutions, and global markets.

PSO-2: Advanced understanding of the numerous legal, financial, accounting, governance, and tax regulatory frameworks. Sharing of knowledge through seminars offered by professionals.

PSO-3: Being able to comprehend worldwide financial architecture and related concepts in order to strategically plan and implement the same in various functional areas of business

PSO-4: Encourage research publishing based on research projects and foster a research mindset. Promote studies based on project reports from academic research.

Mapping of Program Learning Outcomes (PLOs)with Qualification Descriptors(QDs)

	QD-1	QD-2	QD-3	QD-4	QD-5
PLO-1	3	3	2	2	3
PLO-2	2	3	2	3	2
PLO-3	2	2	2	2	3
PLO-4	3	3	2	2	2
PLO-5	1	2	3	2	3
PLO-6	1	2	2	2	2
PLO-7	3	3	3	2	2
PLO-8	2	2	3	3	2
PLO-9	1	2	2	2	2
PLO-10	2	3	3	2	2
PLO-11	1	2	2	2	2
PLO-12	3	3	3	3	3
PSO-1	3	3	3	3	3
PSO-2	3	3	3	2	2
PSO-3	2	2	3	3	2
PSO-4	1	2	2	2	2

Programme Details (w.e.f. 2022 Admission onwards)**Semester I**

Sl. No	Paper code	Paper Title	Total marks			Credits
			Internal	External	Total	
1	MCM 101	Organizational Theory and Behaviour	25	75	100	4
2	MCM 102	Quantitative Techniques and Operation Research	25	75	100	4
3	MCM 103	Management Information System	25	75	100	4
4	MCM 104	Business Environment	25	75	100	4
5	MCM 105	Accounting for Managerial Decisions	25	75	100	4
Total			125	375	500	20

Semester II

6	MCM 201	International Business	25	75	100	4
7	MCM 202	Research Methodology	25	75	100	4
8	MCM 203	Advanced Cost Accounting	25	75	100	4
9	MCM 204	GST Law and Practice	25	75	100	4
10	MCM 205	Financial Management	25	75	100	4
Total			125	375	500	20

Semester III

11	MCM 301	Marketing Management	25	75	100	4
12	MCM 302	Advanced Corporate Accounting	25	75	100	4
13	MCM 303	Income Tax Law and Practice	25	75	100	4
14	MCM 304	Legal Aspects of Business	25	75	100	4
15	MCM 305	Human Resource Management	25	75	100	4
Total			125	375	500	20

Semester IV

16	MCM 401	Security Analysis & Portfolio Management	25	75	100	4
17	MCM 402	International Financial Management	25	75	100	4
18	MCM 403	Financial Markets and Services	25	75	100	4
19	MCM 404	Corporate Tax Management	25	75	100	4
20	MCM 405	Project Report and Viva-voce	25	75	100	4
Total			125	375	500	20
Grand Total			500	1500	2000	80

Rules and Regulations of the Programme

Post Graduate Department of Commerce

POST GRADUATE DEPARTMENT OF COMMERCE
ADMISSION AND EXAMINATION BYELAWS
For
Master of Commerce (Finance)
(M.Com)

1. **Programme:** Master of Commerce (M.Com)
2. **Duration:** Two years full time (each year having two semesters)
3. **Medium of Instruction and Examinations:** English
4. **Eligibility for Admission:**

A candidate shall be eligible for admission to Master of Commerce (M.Com) course if he/she has obtained bachelor's degree - B.Com., B.B.A (Pass or Hons.) recognized by Jamia Hamdard with a minimum of fifty percent (50%) marks -

5. **Course structure**

1 st Year	Semester-I	July to November
	Semester-II	December to April
2 nd Year	Semester-III	June to November
	Semester-IV	December to April

During an academic year, a candidate shall be enrolled only for one course of study and shall not appear at any other examination of this or any other University.

The semester-wise course outline (with total marks allocated to each course, internal assessment and semester examinations marks) and the syllabus are listed as Annexure - I,II and III respectively. Detailed course content of the syllabus shall be prescribed by the School Board and shall be reviewed periodically.

Every candidate shall have to undertake a project work of six months duration under the supervision of a faculty member.

The School Board, depending on circumstances prevailing in the market, may change any course and increase or decrease the number of optional course.

6. **Attendance**

- a) All students must attend every lecture delivered, however to account for the late joining or other such contingencies, the attendance requirement for appearing in the semester examinations shall be a minimum of 75% of the total classes actually held.
- b) In order to maintain the attendance record of a course, a roll call will be taken by the subject teacher in every scheduled lecture.
- c) Attendance on account of participation in the prescribed functions of NCC, NSS, Inter University sports, educational tours/field work assigned by the university to students shall be credited to the aggregate, provided the attendance record, duly counter signed by the officer in-charge, is sent to the Course coordinator within two weeks' time after the function/ activity.

- d) The subject teacher will consolidate the attendance record for the lectures for each student. The statements of attendance of students shall be displayed on the Department's Notice Board by the teacher concerned at the beginning of the following month and consolidated attendance before the conclusion of each semester as given in the University Calendar. A copy of the same shall be sent to the Course Coordinator for record. Notices displayed on the Notice Board shall be deemed to be a proper notification, and no individual notice shall be sent to students.
- e) If a student is found to be continuously absent from the classes without information for a period of 30 days, the teacher in charge shall report it to the Course Coordinator, who will inform the Director. Director will issue a notice to such student, as to why his/ her admission should not be cancelled. The Director will take a decision on cancellation of admission within 30 days of issue of the notice. A copy of the order shall be communicated to the student.
- f) A student with less than 75% attendance of the lectures in each course shall be detained from appearing in the semester examination of that course. The Course Coordinator concerned may consider application for the condonation of shortage of attendance up to 5% on account of sickness or any other extra ordinary circumstances, provided the medical certificate duly certified by registered Medical Practitioner, had been submitted within 7 days of the recovery from the illness.
- g) A student detained on account of attendance will be re-admitted to the same class in the next academic year on payment of current fees except Enrolment and identity card fees.

7. Scheme of Examination

Each course shall carry 100 marks. Of these 75 marks shall be for semester examination and 25 marks for internal assessment.

The candidate shall have to make an oral presentation of his/ her project report before a joint session of the faculty and students. Presentation of report shall carry 50 marks. The same report shall be examined by an external examiner out of 50 marks. The total project report shall carry 100 marks.

8. Internal Assessment

Internal assessment for 25 marks in respect of theory courses will be based on written tests, case discussion, assignments, quizzes, marks for presentations, viva-voce etc. The breakup is as follows: 10 marks for Sessional (two sessional of 5 marks each), 5 for seminar and/or viva, 5 for assignments and 5 for attendance.

- The evaluation shall be done by the subject teacher and marks will be notified within a week of such test.
- There shall be two to three written tests in each course in a semester. The test will be conducted as per the academic calendar. Individual faculty member has to announce the date for tests or conduct them as per academic calendar.
- The teacher concerned shall maintain records of marks of various components of evaluation for each student and the same will be notified at the end of the semester.

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- The internal assessment marks shall be submitted by Course Coordinator to the Chief Superintendent of Examination, at the end of the semester.
- A candidate who has to reappear (as an ex-student) in the semester examination of a course will retain the marks of internal assessment.
- A student who will be required to seek re-admission, for whatever reason, will have to appear for internal assessment and tests afresh.
- The faculty shall evaluate the presentation at the end of each session and record of marks shall be maintained by the subject teacher. A consolidated mark list duly signed by the Course Coordinator, shall be sent to the Chief Superintendent of Examination, at the conclusion of presentations

9. Semester Examinations

- a) The Semester examinations shall be held at the end of each semester as notified in the academic calendar. **There shall be supplementary examinations.**
- b) The duration of semester examinations of each theory course will be 3 hours.
- c) The question papers shall be set by either an external or an internal examiner duly appointed by the Board of Studies and approved by the Vice Chancellor.
- d) The course set by the examiners shall be moderated by a panel of moderators constituted by the Board of Studies at the time of approving the panel of examiners.
- e) All students shall be required to present at the time of presentation of project report. Their attendance will be taken into account while awarding marks for presentation.
- f) Every candidate shall have to prepare a project study / dissertation in the fourth semester. The subject of project/dissertation shall be approved on the recommendations of the supervisor(s) and the Course Coordinator.
- g) A student shall be required to maintain record of periodic progress in the project in a diary. He / she should be in constant touch with his/her supervisor and obtain his/her signature in the diary regularly.
- h) The minimum pass marks shall be 40 % (grade P) in each course (theory, theory cum practical and viva - voce).

10. Promotion Criteria

A student will be required to clear minimum 40% of his/her papers in a semester examination to be eligible for promotion to the next semester. A student may appear in the supplementary examination after each semester examination and can have a choice to appear in the backlog courses in the supplementary examination. A student detained due to

M.Com (Finance) : Bye-laws and Syllabus -2022 onwards

shortage of attendance will repeat his/her course in the subsequent semester concerned (even/odd).

The following grading system under 10 point scale will be adopted

Letter Grade*	Grade Point**
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

*It is an index of the performance of students in a said course. Grades are denoted letters viz, O, A+, A, B+, B, C, P and F.

** It is numerical weight allotted to each letter grade on a 10-point scale.

Converting the marks into letter grades

Table for pass marks 40

Letter Grade	Grade Point	Range of Percentage of Marks
O (Outstanding)	10	90 and above to 100 (90-100)
A+ (Excellent)	9	80 and above and less than 90 (80<90)
A (Very Good)	8	70 and above and less than 80 (70<80)
B+ (Good)	7	65 and above and less than 70 (65<70)
B (Above Average)	6	55 and above and less than 65 (55<65)
C (Average)	5	50 and above and less than 55 (50<55)
P (Pass)	4	40 and above and less than 50 (40<50)
F (Fail)	0	00 and above and less than 40 (00<40)
Ab (Absent)	0	--

A student obtaining Grade 'F' shall be considered failed and will be required to reappear in the examinations.

Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all courses taken by student and the number of credits of all the courses undergone by a student.

$SGPA (S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$ where C_i is the number of credits of the i th course and G_i is the Grade point scored by the student in the i th course.

- ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of programme. i.e. $CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$ where S_i is the SGPA of the i th semester and C_i is the total number of credits that semester.

- iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Formula for Conversion of CGPA into percentage of Marks

The Percentage equivalent to the CGPA shall be obtained by using the following formula.
Equivalent Percentage of CGPA = CGPA x 10

Classification of Results

The following formula may be considered for adoption by the University for the award of class/division

Table for pass marks 40

Range of CGPA	Division/Class
CGPA of 7.5 and above and upto 10	I Division with Distinction
CGPA of 6.00 and above and less than 7.50	I Division
CGPA of 5.00 and above and less than 6.00	II Division
CGPA of 4.00 and above and less than 5.00	III Division

11. Span Period

A Student must complete all the requirements of M.Com degree within a total period of four years from their admission. In a genuine case, if only dissertation is left to be cleared, permission may be granted to submit it even beyond the period of four years with prior approval of the Director.

12. Credit System

Credits are a value allocated course units to describe the student workload required to complete them. They reflect the quantity of work each course requires in relation to total quantity of work required to complete a full semester/ year of academic study at the institution i.e lectures, practical work, seminars and examination or other assessment activities.

M.Com (Finance) : Bye-laws and Syllabus -2022 onwards

The grade awarded to a student in any particular course will be based on his/her performance in the sessional and final examinations.

For Example

Semester I

Course name	Subject Credits	Marks	Grade Awarded	Grade Point	Points secured
Organizational Theory and Behaviour	4	56	B	6	24
Quantitative Techniques and Operation Research	4	78	A	8	32
Management Information System	4	45	P	4	16
Business Environment	4	53	C	5	20
Accounting for Managerial Decisions	4	65	B+	7	28
TOTAL	20			30	120

Total credits = 20, Points secured = 120, SGPA = $120/20 = 6$

Semester II

Course name	Subject Credits	Marks	Grade Awarded	Grade Point	Points secured
International Business	4	46	P	4	16
Research Methodology	4	50	C	5	20
Advanced Cost Accounting	4	65	B+	7	28
GST Law and Practice	4	58	B	6	24
Financial Management	4	60	B	7	28
TOTAL	20			29	116

Total credits = 20, Points secured = 116, SGPA = $116/20 = 5.8$

CGPA = $(120+116) / (20+20) = 336/40 = 8.4$

JAMIA HAMDARD KANNUR CAMPUS (KERALA)

Proposed Course Structure of M.Com with Finance (w.e.f. 2022 Admission onwards)Semester I

Sl. No	Paper code	Paper Title	Total marks			Credits
			Internal	External	Total	
1	MCM 101	Organizational Theory and Behaviour	25	75	100	4
2	MCM 102	Quantitative Techniques and Operation Research	25	75	100	4
3	MCM 103	Management Information System	25	75	100	4
4	MCM 104	Business Environment	25	75	100	4
5	MCM 105	Accounting for Managerial Decisions	25	75	100	4
Total			125	375	500	20

Semester II

6	MCM 201	International Business	25	75	100	4
7	MCM 202	Research Methodology	25	75	100	4
8	MCM 203	Advanced Cost Accounting	25	75	100	4
9	MCM 204	GST Law and Practice	25	75	100	4
10	MCM 205	Financial Management	25	75	100	4
Total			125	375	500	20

Semester III

11	MCM 301	Marketing Management	25	75	100	4
12	MCM 302	Advanced Corporate Accounting	25	75	100	4
13	MCM 303	Income Tax Law and Practice	25	75	100	4
14	MCM 304	Legal Aspects of Business	25	75	100	4
15	MCM 305	Human Resource Management	25	75	100	4
Total			125	375	500	20

Semester IV

16	MCM 401	Security Analysis & Portfolio Management	25	75	100	4
17	MCM 402	International Financial Management	25	75	100	4
18	MCM 403	Financial Markets and Services	25	75	100	4
19	MCM 404	Corporate Tax Management	25	75	100	4
20	MCM 405	Project Report and Viva-voce	25	75	100	4
Total			125	375	500	20
Grand Total			500	1500	2000	80

COURSE DESIGN
POST GRADUATE DEPARTMENT OF COMMERCE
JAMIA HAMDARD KANNUR CAMPUS

SEMESTER I**MCM 101: ORGANISATIONAL THEORY AND BEHAVIOUR****Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO- 1 To provide the students a conceptual framework of understanding, analysing, and predicting behaviour

CLO- 2 To understand OB in a global scenario.

CLO- 3 To familiarize about the challenges and opportunities of OB.

CLO- 4 To help the students in understanding dynamics of complex work situations.

CLO- 5 To understand the fundamental theories of motivation and leadership.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	2	3	2	1	1	2	2	3	2	2	3	2	3	3	3	3
CLO-2	1	3	2	3	3	3	2	3	2	2	3	2	2	2	3	2
CLO-3	3	3	3	3	3	2	3	2	2	3	3	2	3	3	2	3
CLO-4	2	3	2	2	3	3	2	3	3	2	3	2	3	3	3	3
CLO-5	2	3	3	3	2	3	3	2	3	3	3	2	2	3	3	2

MODULE I (10 Hours)

Foundations of Organizational Behaviour - Concept of organization - Meaning and systematic study of OB - Developing an OB model - OB in a global perspective - Challenges and opportunities for OB - Nature and scope of OB - Major disciplines and their contribution to OB.

MODULE II (15 Hours)

Individual Dimensions in Organizational Behaviour - Nature of human behaviour - Personality - Meaning - Theories and determinants - Big five traits of personality - Perception and

M.Com (Finance) : Bye-laws and Syllabus -2022 onwards

individual decision making - Factors influencing perception - Values, Attitudes and job satisfaction.

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MODULE III (20 Hours)

Foundations of Learning and Motivation - Learning process - Theories of learning - Content theories of motivation (brief discussion) - Process theories of motivation - An integrative model of motivation - Motivational techniques for Indian managers - Leadership - Style - Theories of leadership.

MODULE IV (20 Hours)

Group and Interpersonal Dimensions - Formation, classification, group dynamics, and group decision making - characteristics of work group - Basic forces of group behavior - Work life balance dynamics of effective operating group - Power and politics - Transactional analysis - Conflict management.

Module V (10 Hours)

Organizational Dimensions - Leadership, Organizational culture - Work stress - Organizational change - Management of change - forces responsible for change Organizational development - Techniques of Organisational development - Grid management.

References:

1. Robins, S.P, Judge, T.A. and Vohra N, *Organizational Behavior*, Pearson-Education: New Delhi.
2. K. Aswathappa: *Organisational Behaviour* , Himalaya publishers.
3. Shashi Guptha & Roy : *Organisational Behaviour* , Kalyani publishers.
4. Luthans F. (2010). *Organizational Behavior*, McGraw: New Delhi.
5. Sharma VVS : *Organisational Behaviour* , Jaico publication.

Teaching-Learning Strategies:

As the course is designed to enhance student's knowledge regarding organization and its behavioural dimensions, the teaching learning process will be based on lectures, seminars, workshops, project work and case studies.

Assessment methods:

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, seminars and end semester examination.

MCM 102: QUANTITATIVE TECHNIQUES & OPERATION RESEARCH

Total Hours: 75

Credits: 04

Course Learning Outcomes:

CLO 1: To have a clear cut idea about probability distributions and its applications in business.

CLO 2: To know operation research techniques used in business.

CLO 3: To know how to set up a hypothesis and how to test the hypothesis and its procedure.

CLO 4: **Develop critical thinking and use PERT and CPM techniques to improve decision making.**

CLO 5: To have an idea about maximize or minimize a value in a real life situation through linear programming

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PL O12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	2	3	2	3	3	3	2	2	3	2	3	3	3	2
CLO-2	3	2	2	3	2	2	2	3	2	2	3	2	2	2	3	2
CLO-3	2	2	3	3	2	3	3	2	2	3	3	2	3	3	2	2
CLO-4	3	3	2	3	2	3	3	3	3	2	3	2	3	3	3	3
CLO-5	2	3	3	3	2	2	3	2	3	3	3	2	2	3	2	3

Module 1 (15 Hours)

Probability - Meaning and definition - Basic concepts - Approaches of probability - Theorems of probability - Bayes' theorems - Permutations and combinations.

Module II (10 Hours)

Operation research - Meaning and definitions - OR techniques - Tools - Uses of OR - Modeling in OR - Advantages and limitations.

Module III (10 Hours)

Linear Programming - Basic concepts - Uses and applications - Graphic method of solution to the LPP.

Module IV (20 Hours)

Network analysis - PERT & CPM - basic concepts - Construction of network diagram - Calculation of critical path - Float - Slack (avoid crashing and resource allocation).

Module V (20 Hours)

Probability distributions - Meaning and definitions - Random variable and its types - Types of probability distributions - Normal - Binomial - Poisson distributions.

References:

1. S P Gupta ,Statistical Methods, Sultan Chand publishers.
2. P.K Guptha & D.S Hira , Operation Research, Sultan Chand Publishers.
3. Dr. Nanigopal & Biswadip Pal ,Linear programing and Game Theory, Techno world publishers, Kolkata
4. L.S Srinath, PERT and CPM Principles and applications, Affiliated East-West Press Private Limited, New Delhi.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 103: MANAGEMENT INFORMATION SYSTEM0**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: Understand the basic concept of MIS.

CLO2: Acquire the concept of information.

CLO3: Enable to learn concept of system.

CLO4: Learn about Data communication and Networking.

CLO5: Describe the structure of MIS.

CLO 6: **Enhance the skill in development of MIS.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

Module I (10 hours)

Introduction - Meaning and nature - Elements - Evolution - Functions - Role of MIS in business - Relation with other disciplines - Information Technology and MIS.

Module II (12 hours)

Concept of Information - Definition - Types - Mathematical definition - Entropy Redundancy Data Reduction Techniques - Age, Quality and Value of Information - Application of Information concepts to MIS design.

Module III (13 Hours)

System concepts - Definition - Characteristics - General model of system - Types of systems Simplification - Decoupling - Control in systems - Positive and negative feedbacks - Law of requisite variety - Input, Process and Output controls - Sub System of MIS..

Module IV (15 hours)

Data Communication and Networking - Uses and Types of Network - LAN - WAN - MAN - Topologies - E-mail - Teleconferencing - Internet Protocol - World Wide Web - Latest Trends in

IT.

Module V (13 Hours)

Structure of MIS - Multiple approaches to the structure of MIS - Operating elements - Physical components - Processing functions - Output for users - MIS structure based on the level of management activity - Decision support - Organisational functions - Formal and Informal - Public and Private synthesis of MIS structure.

Module VI (12 hours)

Systems analysis and Design - Development and Implementation - System Development Life Cycle - Prototyping and User development approach - Data communication and Networking.

References:

1. Kenneth C Laundon, Jane P Laundon , Management information system , Pearson Publication, London
2. Dr. A.K Gupta , Management information system . S.Chand publication, New Delhi
3. P.Mohan , Management information system , Himalaya publishing house, New Delhi
4. Ralph M.Stair , George W Reynolds ,Fundamentals of information system ,Course Technology publishers, Boston, USA.
5. S.Sadagopan , Management information system , PHI Publication.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 104: BUSINESS ENVIRONMENT**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To understand the deep knowledge of micro and macro environment.

CLO2: To establish a thorough knowledge about economic policies.

CLO3: To know the various rules enforced by the govt. regarding the environment.

CLO4: To get the social and cultural factors pertaining to the environment.

CLO5: To know the technological background of the environment.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	3	3	2	2	3	3	3	2	2	3	2	3	2	2	3
CLO-2	2	2	3	2	2	2	2	3	2	2	3	2	3	2	2	3
CLO-3	3	3	2	2	2	3	1	2	2	3	3	2	2	2	3	3
CLO-4	3	3	3	3	2	3	3	3	3	2	3	2	3	3	2	3
CLO-5	2	3	2	3	2	2	3	2	3	3	3	2	2	3	3	3

Module I (18 Hours)

Business Environment - Nature and Concept of Business Environment - Dynamics of Business and its Environment - Structure of Business environment -Types of Environment - Internal Environment - External Environment - Micro and Macro Environment - Changing Dimensions of Business Environment - Environmental Analysis - SWOT Analysis.

Module II (17 Hours)

Economic Environment - Significance and constituents of Economic environment -Economic Systems - Economic Policies (Monetary and Fiscal policies) - Industrial Policies and implementation - Industrial Growth and structural changes - Current Industrial Policy - Foreign Trade Policy - Disinvestment Business Implications - Economic Reforms - Liberalization and Structural Adjustment Programmes.

Module III (15 Hours)

Regulatory Environment - Political Environment - Role of government in business - Elements of the Regulatory Environment - Regulatory Role of the Government - Forms of Regulation - Business Government Interface - Changing Dimensions of Legal Environment in India - MIDRA, MRTP Act, FEMA, FT (D&R) Act, Competition Act .

Module IV (15 Hours)

Socio - Cultural Environment - Critical elements of Socio Cultural Environment - Social Institutions and Systems - Culture and its influence - Unemployment and Man Power Planning - Emerging Rural Sector in India - Social Responsibility of Business- Social Audit - Relevance of Business Ethics and Corporate Governance.

Module V (10 Hours)

Technological Environment - Innovation - Technology - S Curve - Govt. Policy - Guidelines for Technology Transfer - Agreements on Agriculture and on Textiles and Clothing.

References:

1. Dr.Vivek Mittal, Business Environment, 2nd Edition, Excel Books, New Delhi.
2. Dr. Amit Kumar, Business Environment, 2019, Sahitya Bhawan Publications, Agra.
3. Aswathappa, K, Essentials of Business Environment, 2021, Himalaya Publishing, House, Mumbai.
4. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, Mumbai.
5. Justin Paul, Business Environment, McGraw Hill Privacy Center, Beijing
6. Shaikh Saleem, Business Environment,4th Edition, Pearson Education, New York.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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4. Viva voce is conducted in order to increase the answering ability of students.

MCM 105: ACCOUNTING FOR MANAGERIAL DECISIONS**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To understand the concept and importance of Management accounting.

CLO2: Develop the foundations of the analytical approach to Managerial decision-making.

CLO3: Apply the techniques of marginal costing and CVP analysis in business decision making.

CLO4: To enable the students to analyse and interpret financial statements.

CLO5: To make the students develop competence with their usage in managerial decision making and control.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	3	2	2	2	3	3	3	2	2	3	2	3	3	3	2
CLO-2	2	3	2	2	2	2	2	3	2	2	3	2	2	2	3	2
CLO-3	1	2	2	3	2	3	1	2	2	3	3	2	3	1	2	2
CLO-4	3	2	2	2	2	2	3	3	3	2	3	2	3	3	3	3
CLO-5	2	3	1	3	1	3	3	2	3	3	3	2	2	3	2	3

Module I (15 Hours)

Management Accounting: Meaning and Definition, nature, scope - Difference between financial accounting, cost accounting and management accounting - Tools and techniques of management accounting - Recent trends in management reporting - Responsibility Accounting - Meaning and definition - Meaning of Responsibility Centre, Cost Centre & Profit Centre.

Module II (15 Hours)

Fund Flow Analysis: Introduction - Meaning and Definition of Fund - Need for Fund Flow Statement - Managerial Uses - Limitations - Schedule of Changes in Working Capital - Funds from operations - Preparation of Fund Flow Statement.

Module III (15 Hours)

Cash Flow Analysis: Introduction - Meaning - Uses - Preparation of Cash Flow Statement - Direct Method and Indirect method - Comparison between Fund Flow Statement and Cash Flow Statement.

Module IV (15 Hours)

CVP Analysis and Decision making: Managerial applications of CVP analysis - Make or Buy decisions - Alternative methods of Production - Buy or lease decision - Shut down or continue - Repair or replace - Accepting bulk orders for Idle capacity utilization - Pricing under different situations - Suitable product mix, and Key Factor.

Module V (15 Hours)

Ratio Analysis: Meaning - Objectives- Importance - Uses - Limitations - Types of ratios: Liquidity Ratios - Solvency Ratios - Activity Ratios- Profitability Ratios - Market test Ratios.

References:

1. Khan M. Y & Jain, P. K., Management Accounting, Tata McGraw Hill, New Delhi
2. I. M. Pandey, Management Accounting, S.Chandh Publications, Delhi
3. Sharma & Gupta, Management Accounting, Kalyani publishers, New Delhi
4. V. K. Saxena & C.D. Vashits, Advanced Cost & Management Accounting, Sultan Chandh Publications, Delhi
5. S. N. Maheswari, Management Accounting, Vikas Publishing house, New Delhi
6. Jain and Narang, Cost and Management Accounting, Kalyani publishers, New Delhi

Teaching-Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom by applying classroom teaching.
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3. Assignments- Assignments shall be part of evaluation of the students.
4. Problems- For practical courses like Accounting, numerical problems will be conducted in the class.
5. Encourage group learning - Group discussions support group learning.
6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

SEMESTER II**MCM 201: INTERNATIONAL BUSINESS****Total Hours: 75****Credits: 04****Course Learning Outcomes:**CLO 1: **Develop skills in international business.**

CLO 2: Explain the concept of international business and global business.

CLO 3: Analyze the functions of the international organizations.

CLO 4: Understand international political relations, agreements affecting international business.

CLO 5: Have a basic understanding of the future of the global economy and its broad trends.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	1	2	3	1	2	3	2	2	1	3	3	2	2	3	3	2
CLO-2	1	2	3	1	2	2	3	3	1	2	3	1	3	1	1	2
CLO-3	1	2	1	2	2	1	3	1	2	3	3	1	3	1	3	1
CLO-4	1	2	3	1	2	3	3	2	2	1	1	2	1	2	3	3
CLO-5	1	2	3	2	2	2	1	2	3	2	1	2	3	2	2	1

Module I (15 Hours)

Introduction to international Business - Meaning - Characteristics - Importance - Problems - Difference between International business and Domestic business - Tariff and non-tariff barriers - Theories of International business - Mercantilism - Theory of Absolute advantage - Heckscher Ohlin theory - Product life cycle theory - Theory of comparative advantage - New trade theory.

Module II (20 Hours)

Regional Economic Integration - Levels of Regional economic integration - Free trade area - Economic union - Common market - Political union - Limitations of Regional Economic Integration - Trade creation - Regional Trade agreements - Bilateral trade agreements - Multilateral trade agreements - European Union - ASEAN - SAARC - NAFTA - UNCTAD - SAFTA.

Module III (15 Hours)

Modes of entering International business - International business analysis - Modes of entry- Exporting - Licensing - Franchising - Contract Manufacturing - Management Contracts - Turn key Projects - Mergers - Acquisition - Joint Ventures - International trade - Importance - Government intervention in international trade.

Module IV (15 Hours)

Globalization - Meaning - Nature - Impacts - Stages - Essential conditions of Globalization- Globalization of Indian market - Privatization - Liberalization - Multinational corporations - Characteristics - Global institutional framework for business - WTO - Functions and objectives - GATT - TRIPS - TRIMS.

Module V (10 Hours)

Foreign Direct Investment - Need - Problems - Factors influencing FDI - FII's- EXIM policy - Foreign portfolio investment - Types of FDI - Cost and benefits of FDI to host and home countries - Trends in FDI – India's FDI Policy.

References:

1. Francis Cherunilam, International Business Environment, Himalaya Publishing House, New Delhi
2. P Subba Rao, International Business, Himalaya Publishing House, New Delhi
3. N Venkateswaran, International Business Management, New age international publishers, Chennai
4. K Aswathappa, International Business, Mc Graw Hill, New Delhi

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 202: RESEARCH METHODOLOGY**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To understand the concept of research and research designs.

CLO2: To get an idea of collection of primary data and an application of sampling Techniques

CLO3: To develop the skill of analysis of parameter test and non-parameter test.

CLO4: To establish the knowledge of practical uses and applications of hypothesis testing.

CLO5: To develop the awareness of preparing reports.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	1	2	3	1	2	3	2	3	3	2	2	2	2	3	3	2
CLO-2	2	3	3	1	2	2	3	1	1	2	3	3	3	1	1	2
CLO-3	1	3	1	2	2	1	3	2	3	1	3	2	3	2	3	1
CLO-4	3	3	2	2	2	3	3	3	3	3	3	2	3	3	3	3
CLO-5	2	3	3	1	2	2	1	2	3	2	1	2	3	2	2	1

Module I (13 Hours)

Introduction to Research - Meaning and Definition - Characteristics - Importance - Significance - Objectives - Principles of scientific research - Types of Research.

Module II (17 Hours)

Research process - Identification of Research Problem - Identifying research gap - Setting of objectives and Hypothesis - Identifying the variables - Dependent, Independent and Intervening variables - Research Design - Meaning and objectives - Steps - Components and characteristics - Types of research design - Descriptive - Diagnostic - Exploratory - Experimental Designs Qualities of a good research design - Scaling techniques.

Module III (15 Hours)

Data Source and Sampling - Sources of Data - Primary and Secondary sources - Techniques of Primary Data Collection - Observation - Questionnaire - Interview schedule - pretesting and pilot study - Sample selection - Methods of sampling - Probability and non - Probability sampling - Central limit theorem - Standard error.

Module IV (18 Hours)

Statistical estimation and Hypothesis testing - Qualities of a good estimation - Criteria for selecting estimation - Methods of estimation - Point and Interval estimation - Confidence interval - Determination of sample size in estimation - Hypothesis testing - Meaning and characteristics - Need and significance of hypothesis - Formulation - Types of hypothesis- Errors in testing hypothesis - Type I and Type II errors - Level of significance - One tail and Two tail test - t Test - Z Test and ANOVA (one way and two way classification) - Chi Square Test - Uses - Mann Whitney test (U- test) - Kruskal- Wallis test (H test).

Module V (12 Hours)

Report writing and Presentation - Meaning of Research Report - Types of report -Presentation - Essential parts of Report - Contents - Format - Writing Style - Steps in drafting reports -Qualities of good Research Report - Documentation - Citation - Footnotes - References - Bibliography - APA and MLA Format in writing references and bibliography - Plagiarism.

References:

1. O.R. Krishnaswami, Research Methodology, Himalaya Publishers, Mumbai.
2. C.R. Kothari and Gaurav Garg, Research Methodology -Methods and Techniques, New Age International Publishers, New Delhi.
3. S Kevin, Research Methodology for Social Sciences, Ane Books, Delhi.
4. John W. Creswell, Research Design –qualitative and quantitative and Methods Approach SAGE Publication, Fifth Edition, California.
5. P. Panneerselvam, Research Methodology, PHI Learning, Second Edition, New Delhi.

Teaching-Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom by applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Problems- For practical courses like Accounting, numerical Problems will be conducted in the class.
5. Encourage group learning - Group discussions support group learning.
6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
- 3.Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 203: ADVANCED COST ACCOUNTING**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To understand the concept and importance of cost accounting.

CLO2: To understand the importance of standard costing as a tool of cost reduction.

CLO3: State the reasons for the difference between the profits shown by cost books and Financial books

CLO4: To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

CLO5: To understand the application of cost accounting tools for generating information for managerial Decision making

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	1	2	3	1	2	3	2	2	3	3	1	3	3	1
CLO-2	1	2	3	1	2	3	1	2	3	1	3	3	2	3	3	3
CLO-3	2	2	1	3	3	2	1	3	3	2	3	1	2	3	2	1
CLO-4	1	2	1	1	2	2	3	2	1	1	2	2	3	3	2	3
CLO-5	3	2	3	1	2	3	3	2	1	2	2	1	3	2	3	1

Module I (10 Hours)

Introduction To Cost Accounting: Meaning & Definition of Cost, costing and Cost accounting - Objectives of cost accounting - Difference between Cost Accounting & Financial Accounting, Advantages & Disadvantages of Cost Accounting - Elements of Cost - Classification of cost - Cost reduction - Cost control - Difference between Cost Control & Cost Reduction.

Module II (12 Hours)

Emerging Costing Approaches - Life cycle costing - Quality costing - Kaizen costing - Throughput costing - Back flush costing - Activity Based Costing - Introduction - Concepts - Cost drivers and cost pools - steps to develop ABC System.

Module III (18 Hours)

Differential Cost Analysis - Meaning - Characteristics - Difference between differential cost analysis and marginal costing - Applications and use of differential costing.

Module IV (20 Hours)

Cost control Techniques: Budgetary control: Concepts - Objectives - Steps in budgetary control - Preparation of Budgets - Sales budget, production budget, and cash budget, fixed and flexible budget - Zero Base Budgeting (ZBB) - Programme Budgeting - Performance Budgeting - Participative Budgeting.

Standard costing: Concept - Features - Steps - Variance analysis: (Material and labour) - Difference between budgetary control and standard costing.

Module V (15 Hours)

Reconciliation of Cost and Financial accounting: Need for reconciliation - Reasons for differences in profits - problems on preparation of reconciliation statement.

References:

1. Jain & Narang, Cost accounting Principles and practice, Kalyani publishers, Delhi
2. S.P. Gupta, Management accounting, Sahithya Bhavan Publishers, Agra
3. Nigam & Sharma, Advanced cost accounting, Himalaya Publishers, Delhi
5. P.C. Tulsian, Practical Costing, Chand Publishers, Delhi
6. V. K. Saxena & C.D. Vashist, Advanced cost and management accounting, S Chandh Publishers, Delhi

Teaching-Learning Strategies:

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4. Problems- For practical courses like accounting, numerical problems will be conducted in the class.
5. Encourage group learning - Group discussions support group learning.
6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 204: GST LAW AND PRACTICE**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO 1: To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).

CLO 2: Students would explain the various terms related to Goods and Service Tax (GST)

CLO 3: To enable students to distinguish the difference in concept of reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.

CLO 4: To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply.

CLO 5: To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	1	2	2	1	3	3	2	3	2	3	1	3	3	1
CLO-2	1	2	3	1	2	1	2	1	3	3	2	3	2	2	3	3
CLO-3	2	2	1	3	1	2	3	3	2	3	3	1	2	3	1	2
CLO-4	1	2	1	1	3	2	1	2	3	3	2	2	3	2	3	3
CLO-5	3	2	3	1	3	1	2	2	3	2	3	1	3	3	2	3

Module 1 (15 Hours)

Introduction to Goods and Services Tax- Stages of Evolution of Goods and Services Tax - Methodology of GST - Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council - Structure, Power and Functions.

(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge,

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Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)

Module II (15 Hours)

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply - Computation of GST in different situations

Module III (15 Hours)

Concept of time and place of supply & Import and Export- Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services.

Module IV (20 Hours)

Input Tax Credit & Payment of GST- Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax - Tax Deduction at Source - Collection of Tax at Source - Refunds.

Module V (10 Hours)

Registration, Assessment and Other provisions- Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above - Assessment- An overview of various types of assessment-Inspection of goods in movement - E way bills.

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

References:

- 1) Vinod K Singania, Indirect Taxes, Taxmann Publications, New Delhi
- 2) H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, New Delhi

M.Com (Finance) : Bye-laws and Syllabus -2022 onwards

- 3) C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Law House Pvt. Ltd, New Delhi
- 4) V S Datey, All About GST, Taxmann Publications, New Delhi :
- 5) Dr Vandana Bangar and Dr Yogendra Bangar, Beginner's Guide to GST: Aadhya Prakashan Banagar, Allahabad
- 6) Bare Act CGST
- 7) Bare Act SGST
- 8) Bare Act IGST

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4. Problems- For practical courses like Accounting, numerical Problems will be conducted in the class.
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6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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1. Time constrained test papers will be conducted for the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

MCM 205: FINANCIAL MANAGEMENT

Total Hours: 75

Credits: 04

Course Learning Outcomes:

CLO-1: To provide an in - depth view of the process in Financial Management.

CLO-2: To familiarise the students with the leverages and capital structure.

CLO-3: To understand the factors affecting capital structure and the techniques of capital budgeting.

CLO-4: To acquire sound knowledge about dividend decisions.

CLO-5: To enhance students' ability in dealing with day to day working capital decisions.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PL O1 1	PLO1 2	PS O1	PS O2	PS O3	PS O4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	1	3	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	3	1	1	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	2	3	1	2	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

Module I (10 Hours)

Financial management - Meaning and Sources of finance - Financial Management -Meaning, Nature and Scope - Traditional V/S Modern concept - Goal of Financial Management - Profit V/S Wealth maximization - Finance function - Financial Planning - Role of Finance Manager.

Module II (15 Hours)

Operating and Financial Leverage - Effect on profits - EBIT-EPS analysis - Combined Leverage - Cost of Capital - Meaning - Classification of Cost - Determination of Cost of Capital - Computation of Cost of Debt - Preference - Equity - Retained earnings - Weighted Average Cost of Capital.

Module III (15 Hours)

Capital structure - Meaning and Factors - Optimum capital structure - Theories of Capital structure - Net Income Approach - Net Operating Income Approach - Traditional Theory - MM Theory - Capital budgeting - Different Techniques - Traditional and Modern Methods - Capital Rationing - Risk Analysis in Capital Budgeting.

Module IV (10 Hours)

Dividend Decision - Dividend - Meaning - Types of dividend - Dividend Policy - Theories of dividend policy -Walter's Model, Gordon's Model, MM Hypothesis - Factors determining dividend policy - Legal and procedural aspects of payment of dividend.

Module V (25 Hours)

Working Capital Management - Meaning - Significance - Factors - Principles and Types of working capital - Operating cycle and other methods of estimation of working capital -Financing of working capital - Management of cash and marketable securities - Receivables management and credit policy - Inventory management.

References:

1. M.Y. Khan & P. K. Jain: Financial Management (Text, problems and cases) 2014 7th edition, McGraw Hill Education, New Delhi.
2. Dr. S. N. Maheshwari: Financial Management: Principles and Practice, Sultan Chand & Sons, 15th edition, 2019.
3. I. M. Pandey: Financial Management, Pearson - 12th edition 2021.
4. Dr. R. P. Rustagi : Fundamentals of Financial Management-With Excel Applications(CBCS), Taxmann Publications Pvt. Ltd, 16th edition, 2021.
5. Prasanna Chandra: Financial Management, McGraw Hill India, 10th edition, 2019.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning, Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

SEMESTER III**MCM 301: MARKETING MANAGEMENT****Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To define the concept of marketing and market.

CLO2: To evaluate the key analytical frameworks and tools used

CLO3: To understand the behavior of consumers.

CLO4: To discuss recent innovations in marketing.

CLO5: To describe Management philosophies.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PL O12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	3	3	3	2	2	1	3	3	2	3	1	2	3	2
CLO-2	2	3	1	2	3	2	2	3	2	1	1	2	2	3	3	2
CLO-3	2	2	3	3	2	2	3	3	2	1	2	2	1	2	3	3
CLO-4	1	3	2	3	2	1	2	1	3	3	2	3	1	3	3	2
CLO-5	3	3	2	2	1	2	2	3	2	1	1	2	2	3	2	3

Module I (20 Hours)

Introduction to marketing: Concept, Nature, Scope and Importance of Marketing - Marketing concepts - Recent trends in marketing - Process of Marketing management - Marketing Management tasks - Strategic Marketing Planning - Marketing Organization in control - Green Marketing, Event Marketing, Interest Marketing and Viral Marketing - Social, Environmental and Ethical issues in marketing - Segmentation, targeting and positioning - Marketing mix - International marketing management - Concepts - Approaches to international marketing.

Module II (15 Hours)

Consumer Behavior: Concept and characteristics - Buyer Behavior - Consumer decision making process - Factors influencing buying behavior - Consumer value - Consumer satisfaction and consumer delight - Relationship marketing - Consumer protection in India - Concepts of consumerism - Consumerism in India.

Module III (20 Hours)

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

Module IV (20 Hours)

Promotion and Distribution decisions - Marketing communication - Promotion mix – Advertising - Advertising budget - Advertisement copy advertising media - Sales promotion tools and techniques personal selling and salesmanship - Management of Marketing channels - Wholesalers and retailers - New retail formats - Recent trends in Channel Management - Rural Marketing: Features of rural marketing in India - Problems of rural marketing - Rural marketing strategies -Agricultural marketing in India.

References:

1. Kotler, Philip & Keller, Kevin Lane, Marketing management, Pearson education, Noida
2. Chhabra TN, Principles of Marketing, Latest edition, Sum India publication, Delhi
3. Rajan Nair and Varma M , Marketing management,7th edition, Sulthan chand and sons, New Delhi
4. Ramaswamy V S and Namakumari, Marketing management,5th edition, McMillan India ltd, Noida
5. Sonatakki C N, Marketing Management, Kalyani Publishers, New Delhi

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 302: ADVANCED CORPORATE ACCOUNTING**Total Hours: 75****Credits: 04****Course Learning Outcomes:****CLO1:** Develop an understanding of accounting for amalgamation and reconstruction.**CLO2:** Prepare financial statements of a company.**CLO3:** Develop understanding of consolidated balance sheet**CLO4:** Understand the accounting standards and IFRS.**CLO5:** Prepare consolidated balance sheet for Holding company**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	2	1	3	2	1	2	3	3	2	3	1	3	3	1
CLO-2	1	2	1	2	3	2	3	2	1	2	3	3	2	3	3	3
CLO-3	2	2	2	3	1	2	3	1	2	2	3	1	2	1	3	2
CLO-4	1	2	2	1	3	2	1	2	3	3	2	2	1	2	3	2
CLO-5	3	2	3	1	2	3	3	2	1	2	2	1	2	3	1	2

Module I (20 Hours)

Amalgamation, Absorption and Reconstruction of Companies - Meaning - Objectives
 Amalgamation in the nature of Purchase - Amalgamation in the nature of Merger - Inter Company Owings - Unrealized profit - Inter Company Holdings - Internal Reconstruction - Reduction of capital - Steps for reconstruction.

Module II (18 Hours)

Liquidation of Companies - Meaning - Methods of winding up - Statement of Affairs - Deficiency / Surplus Accounts - Liquidator's Final Statement of Accounts - Receivers Statement of Accounts.

Module III (20 Hours)

Accounting for Group companies: Holding Companies - Definition - Accounts Consolidation - Preparation of Consolidated Balance Sheet - Minority Interest - Pre - acquisition or Capital Profits - Cost of Control or Goodwill - Inter-company Balance - Unrealized inter company profits - Revaluation of assets and liabilities - Bonus Shares - Treatment of Dividend.

Module IV (17 Hours)

Final Accounts Of Companies: Legal position regarding Final Accounts of Companies, Preparation of Balance Sheet and Statement of Profit and Loss Account in accordance of schedule VI of the Companies Act, 2013.

Financial Accounting Standards: Concept, Benefits, Procedure for issuing Accounting Standards in India. International Financial Reporting Standards (IFRS) - Need and procedures, Convergence to IFRS.

References:

1. Monga, J.R.-Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta -Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari- Corporate Accounting. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal - Corporate Accounting. Taxman Publication, New Delhi.
5. Gupta, Nirmal - Corporate Accounting. SahityaBhawan, Agra.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Jain &Narang- Advanced Accounts.

Teaching-Learning Strategies:

The pedagogy would involve discussion of theory substantiated with numerical and live examples taken from business world.

Assessment methods:

Class participation, Presentation, Practical's, test, End Semester Exam.

MCM 303: INCOME TAX LAW AND PRACTICE

Total Hours: 75

Credits: 04

Course Learning Outcomes:

CLO1: To be aware of basic concepts in Income Tax Act.

CLO2: To be an expert in determining taxable salary.

CLO3: To study calculation of Income from House property & Profits and gains of business or profession.

CLO4: To have an idea in calculating capital gain and income from other source.

CLO5: To help the students in computation of tax liability of individuals and HUF.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	2	2	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	3	3	2	3	1	2	2	3	1	2	3	2	1	2	2
CLO-3	3	2	3	3	3	2	1	2	3	3	3	2	2	1	3	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	2	1	2	3	1
CLO-5	1	2	3	2	3	2	1	3	2	1	2	3	2	1	2	2

Module 1 (22 Hours)

Introduction - Basic Concepts - Capital and Revenue - Residence and incidence of tax - Exempted incomes - Heads of income - Salary - Chargeability - Computation - Allowances - Perquisites - Profits in lieu of salary - Provident Funds - Deductions.

Module II (19 Hours)

Income from House Property - Chargeability - Annual Value - Computation - Deductions - Profits and Gains of Business or Profession - Business - Profession - Chargeability - Computation of Profits and Gains - Deductions - Amounts not deductible - Depreciation.

Module III (18 Hours)

Capital Gains - Chargeability - Short term and Long term - Computation - Deductions - Exemptions - computation of tax - Income from Other Sources - Chargeability - General - Specific - Computation - Deductions.

Module IV (16 Hours)

Aggregation of income - Clubbing - Set Off and Carry Forward of losses - Deductions from Gross Total Income - Computation of Total Income and Tax liability of individuals HUF.

References:

1. Mehrotra&Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
2. V.K. Singhaniya and Dr.Singhanian, Direct Taxes Law and Practice, Taxmann's Flagship Publications Private Limited, New Delhi.
3. Bhagvati Prasad, Direct Taxes: Law and Practices, New Age International Pub. (P), New Delhi.
4. Dr. A.P. Philip, A simple and comprehensive text on Income Tax, Sobha Publications.
5. Latest amendments which are applicable for the relevant Assessment Year.

Teaching-Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom by applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Problems- For practical courses like Accounting, numerical Problems will be conducted in the class.
5. Encourage group learning - Group discussions support group learning.
6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 304: LEGAL ASPECTS OF BUSINESS

Total Hours: 75

Credits: 04

Course Learning Outcomes:

CLO 1: To understand the provisions of Company Act 2013.

CLO 2: To familiar with rules and regulations relating to formation of companies and its operations under companies Act 2013

CLO 3: Understanding the meaning, characteristics and elements of different kinds of negotiable instruments.

CLO 4: To familiarise with the various provisions of Consumer Protection Act.

CLO 5: To familiarise with the various provisions of LLP Act, IT Act, RTI Act

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PL O12	PS O1	PS O2	PS O3	PS O4
CLO-1	1	2	3	1	2	3	2	2	1	3	3	2	2	3	3	2
CLO-2	1	2	3	1	2	2	3	3	1	2	2	3	3	1	1	2
CLO-3	1	2	1	2	2	1	3	1	2	3	1	2	3	2	3	1
CLO-4	1	2	3	1	2	3	3	2	2	1	2	2	3	3	3	3
CLO-5	3	3	2	2	1	2	3	1	2	3	1	2	2	3	2	3

Module I (22 Hours)

Law of companies - (Companies Act 1956 and 2013) - Company - Definition, Characteristics, Types of Companies - Formation of a Company - Memorandum of Association, Articles of Association and Prospectus- Share capital and Debentures - Management and Administration - Directors - Meetings - E-Governance, Disclosures, CSR, restructuring - Winding up and Dissolution.

Module II (18 Hours)

The Negotiable Instruments Act,1881 - Negotiable Instruments - Definition and characteristics - Promissory Notes - Bill of Exchange - Cheque - Other relevant legal provisions on Negotiable Instruments.

Module III (17 Hours)

Consumer Protection Act, 1986 - Definition and Rights of Consumer - Who can file a complaint - Grounds on which a complaint can be made - Unfair Trade practice and restrictive trade practice - Consumer redressal mechanisms - Consumer Protection Councils - Consumer Protection Redressal Agencies - Powers of the Consumer Forums.

Module IV (18 Hours)

Limited Liability Partnership: Structure and procedure of formation of LLP in India- The Information Technology Act, 2000: Objectives and main provisions - Cybercrimes and penalties - The RTI Act, 2005: Objectives and main provisions - Intellectual Property Rights (IPRS): Patents, trademarks and copyrights - Emerging issues in intellectual property.

References:

1. Chowla & Garg, Mercantile Law, Kalyani Publications, New Delhi
2. N D Kapoor : Mercantile Law
3. L R Potti : Business & Corporate Law
4. M C Shukla : Mercantile Law
5. Relevant Bare Acts

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 305: HUMAN RESOURCE MANAGEMENT**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO-1: To familiarise the students with the human resource management process.

CLO-2: To provide an in-depth view of HRD methods and HR outsourcing.

CLO-3: To understand the concept and techniques of training.

CLO-4: To enhance students' ability in dealing with the organisational problems.

CLO-5: To develop an idea about compensation function.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL1	PL2	PL3	PL4	PL5	PL6	PL7	PL8	PL9	PL10	PL11	PL12	PS1	PS2	PS3	PS4
CLO-1	1	2	3	1	2	3	2	2	1	3	3	2	2	3	3	2
CLO-2	1	2	3	1	2	2	3	3	1	2	2	3	3	1	1	2
CLO-3	1	2	1	2	2	1	3	1	2	3	1	2	3	2	3	1
CLO-4	1	2	3	1	2	3	3	2	2	1	2	2	3	3	3	3
CLO-5	1	2	3	2	2	2	1	2	3	2	1	2	3	2	2	1

Module I (25 Hours)

Human Resource Management (HRM): Importance and functions of HRM - Human Resource planning - Job analysis, Job description, Job specification, Job evaluation - Recruitment (sources and methods) - Selection (process), Placement, Induction and Socialisation - Training and development - Succession planning - Performance appraisal including 360 degree performance appraisal, Techniques and limitations of performance appraisal - BARs (Behavioural Anchored Rating Scale) - Promotion and Demotions - Transfer, Separations: resignation - discharge - dismissal - suspension - retrenchment: lay off (an overview only) - Traditional HRM V/S Modern HRM - Industrial relations in India - Emerging issues in HRM.

Module II (15 Hours)

Human Resource Development: Concept and objectives of HRD, New HRD Strategies - TQM - Meaning and its elements - HR outsourcing - Meaning and its advantages.

Module III (15 Hours)

Training - Importance, types and methods of training - Training process (an overview only) - Training climate and pedagogy - Developing training modules - Facilities and training aids.

Module IV (10 Hours)

Grievance handling: Grievance - meaning and causes of grievance - Importance and procedure of grievance handling - Hot Stove rule - Code of discipline - Suggestion scheme - Importance of suggestion scheme - Implementation of suggestion scheme.

Module V (10 Hours)

- a. Collective bargaining and worker's participation in management - Work life imbalance and its causes.
- b. Compensation function- Wage and salary administration, Incentive and Fringe benefits, Wage system in India.
- c. Morale and Productivity.

References:

1. C.B. Memoria & V.S.P Rao: Personnel Management (Text & Cases)-Himalaya Publishing House, 13th edition, 2012.
2. P.Subba Rao: Essentials of Human Resource Management and Industrial Relations (Text Cases and Games) Himalaya Publishing House, 5th edition,2014.
3. K. Aswathappa: Human Resource Management (Text and Cases) McGraw Hill India, 8th edition, 2017.
4. L.M Prasad: Human Resource Management, Sulthan Chand & Sons, 2018.
5. Gupta. C.B: Human Resource Management (Text and Cases), Sulthan Chand & Sons, 2018.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

SEMESTER IV**MCM 401- SECURITY ANALYSIS AND PORTFOLIO MANGEMENT****Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO 1: To examine investment management practices and the process of portfolio management

CLO 2: To know the securities market, its structure and trading mechanism.

CLO 3: To find the methods of valuation of securities and decide the timing of making investment through technical analysis.

CLO 4: To impart the knowledge about portfolio theories and its risk return comparison

CLO 5: To have an idea about the portfolio performance evaluation methods.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	1	2	3	1	2	3	2	2	3	3	1	3	3	1
CLO-2	1	2	3	1	2	3	1	2	3	1	3	3	2	3	3	3
CLO-3	2	2	1	3	3	2	1	3	3	2	3	1	2	3	2	1
CLO-4	1	2	1	1	2	2	3	2	1	1	2	2	3	3	2	3
CLO-5	3	2	3	1	2	3	3	2	1	2	2	1	3	2	3	1

Module I (10 Hours)

Investment, meaning and objectives, features, functions, classification of investment avenues - Mutual funds - Types of financial assets - Money market instruments - Risk return trade off - Investment V/S Speculation - Hedging - Portfolio management process.

Module II (20 Hours)

Securities market, its types and participants - Functions of secondary market - Trading mechanism - Stock exchanges like BSE, NSE, OTCEI - Stock market indices - Primary V/S Secondary - SEBI, its functions and powers.

Module III (20 Hours)

Security valuation, shares and bond valuation methods - Fundamental analysis ,EIC framework, key characteristics, - Industrial life cycle - Efficient market theory - Technical analysis, charts, tools like Dow Theory, Elliot Wave Theory - Fundamental analysis V/S Technical analysis.

Module IV (13 Hours)

Portfolio Theory - CAPM (Capital Asset Pricing Model) EMH (Efficient Market Hypothesis), RWH, (Random Walk Hypothesis) Markowitz Model, APT, (Arbitrage Pricing Theory) Prospect Theory - Selection of securities and portfolio execution

Module V (12 Hours)

Portfolio performance evaluation methods, Treynor's measure, Sharpe's measure, Jensen's measure - Problems of portfolio management - Active and passive portfolio strategies - Portfolio management plans like formula plan, cost averaging plan constant value plan, constant ratio plan, variable ratio plan - Portfolio revision.

References

1. Punithavathy pandian, Security analysis and portfolio management,, 2nd edition, paper back, Pandian p
2. V.A Avadhani, Security analysis and portfolio management, 12th edition, 2019 publications, Himalaya publishing house private ltd
3. Preeti Singh, Investment management, Himalaya publishing house, 19th revised edition
4. Dr. Kevin Portfolio management, PHI Learning publisher
5. Bhalla V.K, Investment management, 13th edition, Chand publisher.

Teaching-Learning Strategies:

The pedagogy would involve discussion of theory substantiated with numerical and live examples taken from business world and teaching learning process will be based on lectures, seminars, case studies.

Assessment methods:

Class participation, Presentation, Practical's, test, End Semester Exam.

MCM 402: INTERNATIONAL FINANCIAL MANAGEMENT

Total Hours: 75

Credits: 04

Course Learning Outcomes:

CLO 1: Understand basics of IFM.

CLO 2: learn exchange rate theories

CLO 3: Describe International Monetary System

CLO 4: Enable the students to gain knowledge on Balance Of Payment.

CLO 5: Familiarize with Foreign Direct Investment.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL1	PL 2	PL 3	PL 4	PL 5	PL 6	PL 7	PL 8	PL 9	PL 10	PL 11	PL 12	PS 1	PS 2	PS 3	PS 4
CLO-1	1	2	3	1	2	2	1	3	2	2	3	2	1	3	3	3
CLO-2	1	3	3	2	2	1	1	2	3	3	3	2	2	1	2	3
CLO-3	1	2	3	2	1	2	1	2	3	2	3	1	3	3	2	3
CLO-4	1	2	1	3	2	1	2	3	3	2	2	1	1	2	2	3
CLO-5	2	3	2	3	3	2	1	2	3	1	2	3	2	3	1	3

Module I (15 Hours)

International Financial Management - Meaning - Importance - Scope - Problems - Recent changes in International Financial Markets - Foreign exchange markets - Exchange rate Definitions - Spot and forward rates - Alternative exchange rate regimes.

Module II (17 Hours)

Exchange rate determination - Theories of foreign exchange rate - Purchasing power parity theory - International Fisher effect - Portfolio balance model - Balance of payment theory - Exchange rate of rupee - Recent trends - Convertibility of Indian rupee.

Module III (18 Hours)

International monetary system - Features - Present exchange rate system - Reforms of International monetary system - European monetary system - International debt - ABD -

M.Com (Finance) : Bye-laws and Syllabus -2022 onwards

IBRD and IMF - Functions - Special schemes of lending - Conditionality of IMF lending - International liquidity and IMF - SRDs - International markets and instruments.

Module IV (15 Hours)

Balance of payment - Meaning - Accounting Principles - Valuation and Timing - Components - Deficit and surplus - Macro-economic factors affecting exchange rates - Some open economy identities - Open economy multipliers - SWIFT and interbank clearing among banks in different countries.

Module V (10 Hours)

Foreign investment and financing decisions: FII, FDI - Types - Motives and Effects - current issues in FDI - Trends in FDI - India's foreign investment policy.

References:

1. Levi Maurice D, International Finance, Mc Graw Hill, India
2. V.K. Bhalla, International Financial Management, S.Chand
3. S. Kevin, Fundamentals of International Financial Management, PHI publication
4. Vyuptakesh Sharma, International Financial Management, PHI publication, sixth edition
5. O.P. Agarwal, International Financial Management, Himalya publishing house, 3rd revised edition

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 403: FINANCIAL MARKETS AND SERVICES**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO-1 Enlighten the students with the concepts and practical dynamics of Indian financial system, markets, institution and financial services.

CLO-2 Analyze the pivotal role of the banking and insurance sector in a financial system and their role in economic development.

CLO-3 Understand the organization, role, functioning and need for regulation of different types of financial markets and their implications on the society.

CLO-4 Understand the theoretical and practical background of security markets and stock exchanges

CLO-5 Understand the role and functions of Reserve Bank of India in economic development of the country.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PL O12	PS O1	PS O2	PS O3	PS O4
CLO-1	3	2	1	2	3	1	2	3	2	2	3	3	1	3	3	1
CLO-2	1	2	3	1	2	3	1	2	3	1	3	3	2	3	3	3
CLO-3	2	2	1	3	3	2	1	3	3	2	3	1	2	3	2	1
CLO-4	1	2	1	1	2	2	3	2	1	1	2	2	3	3	2	3
CLO-5	3	2	3	1	2	3	3	2	1	2	2	1	3	2	3	1

MODULE I (18 Hours)

Introduction: Nature and role of financial system - Financial system and financial markets - Financial system and economic development - Indian financial system - an overview.

Financial Markets: Money and capital markets - Money market - meaning, constituents, functions of money market - Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills - Recent trends in Indian money market - Capital market- primary and secondary markets - Depository system - Government securities market - Role of SEBI - an overview.

MODULE II (16 Hours)

Reserve Bank of India: Organization, management and functions - Credit creation and credit control - monetary policy.

Commercial Banks: Meaning, functions, investment policies of commercial banks - Present structure - E-banking and E-trading.

Development Banks: Concept, objectives, and functions of development banks - Operational and promotional activities of development banks - IFCI, ICICI, IDBI, IRBI, SIDBI - State development banks, State financial corporations.

MODULE III (16 Hours)

Insurance Sector: Objectives, role, investment practices of LIC and GIC - Insurance Regulatory and Development Authority - Role and functions.

Non-Banking Financial Institutions: Concept and role of non-banking financial institutions - Sources of finance - Functions of Non - Banking Financial Institutions - Investment policies of Non - Banking Financial Institutions in India.

MODULE- IV (15 Hours)

Mutual Funds: Concept, performance appraisal, and regulation of mutual funds. Designing and marketing of mutual funds schemes - Latest mutual fund schemes in India -an overview.

Unit Trust of India: Objectives, functions and various schemes of UTI - Role of UTI in industrial finance.

Merchant Banking: Concept, functions and growth - Government policy on merchant banking services - Future of merchant banking in India.

Module V (10 Hours)

Factoring: Concept - Forms of factoring - Legal aspects - Factoring services in India - Credit rating - Concept - Types of rating agencies Credit cards - Concept - Billing and payment - Settlement procedure - Corporate credit cards - Business cards - Users of credit cards - Current developments.

References:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy,I.H: Global Financial Markets, A.I.T.B.S., Delhi.

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5. Khan, M. V: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney,P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets - MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution - Himalaya Publishing House, Mumbai.
10. Verma J.C., Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.

Teaching-Learning Strategies:

As the course is designed to equip students with the basic skills required to operate in stock market, the teaching learning process will be based on lectures, seminars, workshops, project work and case studies.

Assessment methods

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, end semester examination.

MCM 404: CORPORATE TAX MANAGEMENT**Total Hours: 75****Credits: 04****Course Learning Outcomes:**

CLO1: To understand the need and importance of tax planning.

CLO2: To have an idea about overall assessment of companies.

CLO3: **To be an expert in tax planning for individual.**

CLO4: To study different areas in tax planning for managerial decisions.

CLO5: To get awareness about tax planning in various circumstances and E-filing.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL 1	PL 2	PL 3	PL 4	PL 5	PL 6	PL 7	PL 8	PL 9	PL 10	PL 11	PL 12	PS 1	PS 2	PS 3	PS 4
CLO-1	2	3	1	2	2	3	2	1	1	3	3	2	2	3	3	2
CLO-2	3	2	1	2	3	1	2	2	1	2	2	3	3	1	1	2
CLO-3	3	3	3	2	3	2	1	2	2	3	1	2	3	2	3	1
CLO-4	2	1	1	2	3	1	2	3	2	1	2	2	3	3	3	3
CLO-5	1	2	3	2	3	2	1	3	3	2	1	2	3	2	2	1

Module I (10 Hours)

Introduction to tax planning and management - Concept of tax planning and management - Tax evasions and tax avoidance - Need and significance of tax planning and management -Tax Planning in respect of residential status.

Module II (25 Hours)

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 - Security Transaction Tax - Tonnage Tax.

Module III (20 Hours)

Tax Planning: Individuals - Tax Planning with reference to all five heads of income for individuals - Salary, House Property, Profit and gains from business or 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).

Module IV (15 Hours)

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.

Module V (5 Hours)

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) - Deduction and collection of tax at source - Advance payment of tax – E-filing of income tax returns.

References:

1. Dr. Pradip Kumar, Corporate Tax Planning, Himalaya Publishing House, Bengaluru.
2. Mehrotra & Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra,Uttapradesh.
3. Bhagmati Prasad, Direct Taxes: Laws Practices, New Age International Pub. (P) Limited, New Delhi.
4. V.K. Singhanian and Dr. Monica Singhanian, Corporate Tax Planning and Business Ta,Procedures with Case Studies, Taxmann's Flagship Publications Private Limited, New Delhi.
5. Latest amendments which are applicable for the relevant Assessment Year.

Teaching-Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom by applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Problems- For practical courses like Accounting, numerical problems will be conducted in the class.
5. Encourage group learning - Group discussions support group learning.
6. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

MCM 405 P: PROJECT REPORT

Credits: 04

1. During the third and fourth semesters each student shall do a project work under the guidance of a faculty member.
2. The project should be done individually on a topic based on a business organisation or a social or economic problem relating to the discipline to be decided by the student under supervising teacher.
3. The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.
4. The report shall be printed (neatly typed) and bound with not less than 50 A4 size, 1.5 spaced, pages, Font Size 12 pt.
5. The project report should be submitted to the Course Co-ordinator, PG Department of Commerce of the campus where he/she is doing M.Com at least 10 days before the last working day of the fourth semester duly certified by the guide.

6. Structure of the report

Title page

Certificate from the organization (if the project work is done in an organisation).

Certificate from the supervising teacher.

Declaration of student.

Acknowledgements

Contents

Chapter I: Introduction (Significance of the study, Research problem, objectives of the study, Research methodology etc.)

Chapter II: Review of literature & Conceptual Frame work

Chapter III: Profile of the Industry & Organisation

Chapter IV: Data Analysis and Interpretation

Chapter V: Summary, Findings, suggestions and Conclusion

Appendix: Questionnaire, specimen copies of forms, other exhibits etc.

Bibliography: Books, journal articles, websites etc. used for the project work.
