

GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Velachery Main Road, Velachery, Chennai – 600042.



M.Com (General)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2016-17 and thereafter)

VISION

To nurture the students with academic excellence towards holistic and value based development by providing inclusive and empowering opportunities.

MISSION

- To develop the all-round personality of the students by providing appropriate exposure in the relevant fields to deal with modern world and its challenges
- To facilitate e-learning opportunities to cope up with required levels of competence for employment in both domestic and global market.
- To evolve value based education to improve social consciousness for establishing an improved society by imparting values, ethics and self-assurance in young minds.

PROGRAMME OUTCOMES

PO 1 Aims to provide students with the knowledge, tools of analysis and skills with which they can understand and participate in the modern business, accounting and economic world to achieve success in their career.

PO 2 To equip the students to face the modern-day challenges in commerce and business.

PO 3 Enhances critical thinking mind-set and the ability to identify and formulate research problems, design tools, analyse and interpret data, and synthesize the information to provide valid conclusions.

PO 4 Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, banking and professional fraternity and with society at large through digital and non-digital mediums.

PO 5 To educate and train the students to solve practical problems in the realm of commerce and business management through case study analysis, role playing and brainstorming methods.

PROGRAMME SPECIFIC OUTCOMES

PSO 1: To Impart the ethical values and norms required for facing the challenges of growing Trade, Industry and Research.

PSO 2: To provide expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST.

M.Com
COURSE STRUCTURE 2016-18 Batch

Semester	Part	Course Components	Subjects Code	Subject Name	Credits	Hours	Marks		Total
							Internal	External	
I	III	Core Paper – I	16PCOMC01	Advanced Corporate Accounting And Accounting Standards	4	6	50	50	100
		Core Paper – II	16PCOMC02	Financial Management	4	6	50	50	100
		Core Paper – III	16PCOMC03	Organisational Behaviour	4	5	50	50	100
		Core Paper – IV	16PCOMC04	Managerial Economics	4	5	50	50	100
		Elective – I	16PCOME01	Accounts For Specialised Institutions	4	6	50	50	100
IV	Soft Skill – I	16PGSLS01A	Essentials of Language and Communication	2	2	50	50	100	
CREDIT TOTAL = 22									
II	III	Core Paper – V	16PCOMC05	Advanced Business Statistics	4	6	50	50	100
		Core Paper – VI	16PCOMC06	Marketing of Services	4	6	50	50	100
		Core Paper – VII	16PCOMC07	Income Tax Law And Practice	4	5	50	50	100
		Core Paper - VIII	16PCOMC08	Advanced Cost and Management Accounting	4	6	50	50	100
		Elective – II – Extra Disciplinary	16PCOME02	Knowledge Management	4	5	50	50	100
	IV	Internship	16PINT401		2				100
	Soft Skill – II	16PGSLS02C	Computing Skills	2	2	50	50	100	
CREDIT TOTAL = 24									
III	III	Core Paper – IX	16PCOMC09	Research Methodology	4	6	50	50	100
		Core Paper – X	16PCOMC10	Fundamentals of Information Technology	4	5	50	50	100
		Core Paper – XI	16PCOMC11	Accounting For Decision Making	4	6	50	50	100
		Core Paper – XII	16PCOMC12	Indirect Taxes	4	5	50	50	100
		Elective – III Extra Disciplinary	16PCOME03	Operations Research	4	6	50	50	100
	IV	Soft Skill – III	16PGSLS04F	Essentials of Spoken and Presentation Skills	2	2	50	50	100
CREDIT TOTAL = 22									
IV	III	Core Paper – XIII	16PCOMC13	Management Information System	4	5	50	50	100
		Core Paper – XIV	16PCOMC14	Investment Analysis and Portfolio Theory	4	5	50	50	100
		Core Paper – XV	16PCOMC15	Project Plus Viva Voce	8	6	40	60	100
		Elective –IV	16PCOME04	Computerized Accounting	4	6	50	50	100
	IV	Soft Skill – IV	16PGSLS06H	Personality Enrichment	2	2	50	50	100
CREDIT TOTAL = 22									
OVER ALL CREDIT TOTAL = 90									

SEMESTER - I

GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 600 042

(Effective for the batch of candidates admitted in 2016-17)

CORE PAPER – I

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

SUBJECT CODE: 16PCOMC01	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 90

Course Objectives: To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.

Unit I

Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares

Unit II

Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes - Statements for liquidation of companies

Unit III

Consolidated final statement of Holding companies and subsidiary companies –inter-company holdings and owings -treatment of dividends

Unit IV

Final statements of banking companies and insurance companies Accounting for price level changes - Social responsibility accounting -Human resources Accounting

Unit V

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI -Mandatory Accounting Standards (AS) issued by the ICAI

Note: The proportion between theory and problems 20: 80

Book References

1. Shukla M C and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. Gupta R L and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3. Jain S P and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. Reddy T S and Murthy, Corporate Accounting, Chennai, Margam Publications

Web references

- www.accountingcoach.com
- www.accountingstudyguide.com
- www.cimaglobal.com

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	1	2
	Unit – 3	2	
	Unit – 4	2	2
	Unit – 5	1	
Section B	Unit – 1		2
	Unit – 2		2
	Unit – 3	1	1
	Unit – 4		1
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

CORE PAPER -II
FINANCIAL MANAGEMENT

SUBJECT CODE: 16PCOMC02	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours: 90

Course Objective: To impart knowledge on the fundamentals of finance function in business and to develop skills in financial analysis and decision making.

Unit I

Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions.

Unit II

Cost of Capital: Definition and Concepts, Measurement, the weighted average Cost of Capital; Leverage: Operating and financial, Combined Leverage.

Unit III

Financing Decisions: Capital Structure Theories, taxation and capital structure; planning the capital structure, Factors affecting capital structure, E.B.I.T.- E.P.S analysis, ROI - ROE analysis, Assessment of Debt Capacity, Capital Structure Policies in Practice.

Unit IV

Dividend Decision: Theories of Dividends – traditional position, Gordon Model, Walter model, M.M. Model, Redical Model, Factors affecting dividend policy, stock dividends and stock splits, Repurchase of stock procedural and legal aspects of dividends.

Unit V

Working Capital Management: Concept, Need, Determinants, Finance mix for working capital, Estimating working capital needs; Sources of Working Capital Funds: Accruals, trade, credit, commercial banks advances, public deposits, Inter corporate deposits and short term loans from financial institution.

.Note: The proportion between theory and problems 60: 40

Book References

- 1 Van Horne J. Financial Management & Policy Pearson Education, Delhi
- 2 Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
- 3 West on and Brigham, Managerial Finance, New York, Holt Rinehart
- 4 Pandey I M, Financial Management, New Delhi, Vikas
5. Periyasamy P, Financial Management, Vijay Nicole Imprints

Web references

- <https://www.economicdiscussion.net/financial-management/capital-structure/33348>
- <https://taulia.com/glossary/what-is-working-capital-management/>
- <https://efinancemanagement.com/investment-decisions/cost-of-capital>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	
	Unit – 5	1	1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

CORE PAPER -III
ORGANISATIONAL BEHAVIOUR

SUBJECT CODE: 16PCOMC03	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours: 75

Course Objective: To provide knowledge on employees' behaviour and their managerial implications and to impart knowledge on organizational dynamics.

UNIT I

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.

UNIT II

Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour

UNIT III

Organizational communication - Meaning, Importance, Process, Barriers - Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management

UNIT IV

Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour.

UNIT V

Organizational change - Meaning - Resistance to change - Management of change

Book References

1. Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
2. Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
3. L.M. Prasad, - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
4. Gupta.Shahi.K & Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
5. Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra

Web references

- <https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-II-Organizational-Behavior-final-book.pdf>
- <https://www.measimba.ac.in/pdf/course-materials/PMF1C-OB.pdf>
- <https://2012books.lardbucket.org/pdfs/an-introduction-to-organizational-behavior-v1.1.pdf>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

**CORE PAPER – IV
MANAGERIAL ECONOMICS**

SUBJECT CODE:16PCOMC04	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours: 75

Course Objective: To offer expertise and knowledge on the application of economic theories and concepts to business decisions.

Unit I

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm

Unit II

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.

Unit III

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

Unit IV

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

Unit V

Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

Book References

- 1 Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
- 2 Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
- 3 Mote and Paul: Managerial Economics TMH, New Delhi
- 4 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
- 5 Dwivedi D N Managerial Economics, New Delhi Vikas

Web references

- https://en.wikipedia.org/wiki/Managerial_economics
- <https://www.yourarticlelibrary.com/economics/market/market-structure-meaning-characteristics-and-forms-economics/28736>
- <https://www.microeconomicsnotes.com/market-2/pricing-methods-in-managerial-economics-top-7-methods/15697>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

ELECTIVE – I
ACCOUNTS FOR SPECIALIZED INSTITUTIONS

SUBJECT CODE:17PCOME01	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours: 90

Course Objective: To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions and to update the knowledge of accounting standards for specified nature of accounts.

UNIT I

Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account – Treatment of Dividends, Revaluation of Assets – Intercompany Owings

UNIT II

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, classification of banking companies assets, capital adequacy ratio and preparation of financial statements

UNIT III

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

UNIT IV

Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies

UNIT V

Accounting for Government Grants AS 12– Accounting for Hotels – Accounting for Educational Institutions Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13

Note: The proportion between theory and problems 20: 80

Book References

1. T.S. Reddy & Dr. A. Murthy, Advanced Corporate Accounting, Margham Publications,
2. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi
3. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi
4. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons.
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani Publications, New Delhi
6. Horngren C T, Introduction to Financial Accounting, PHI, New Delhi
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH,.

Web References

- www.accountingcoach.com
- www.accountingstudyguide.com
- www.cimaglobal.com

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	1	1
Section B	Unit – 1		1
	Unit – 2		1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

SEMESTER - II

CORE PAPER - V
ADVANCED BUSINESS STATISTICS

SUBJECT CODE:16PCOMC05	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours: 90

Course Objective: To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

UNIT –I

Unit I: Probability – measurement – Addition and Multiplication theorems – Bayesian theorem- combination.

UNIT II

Probability Distribution – Normal, Binomial and Poisson Distributions.

UNIT III

Decision Environment – Certainty and Uncertainty – EMV, EOL, EPPI & EVPI – Marginal Analysis – Decision Tree Analysis

UNIT IV

Central Limit Theorem – Inertia of Large numbers – Sampling - Sample Size – Sampling Error – Point estimate and Interval estimate – Hypothesis testing – Z, t, F, X^2 and ANOVA.

UNIT V

Karl Pearson and Spearman Rank Correlation – Simple, Partial and Multiple Correlations – Regression – Simple (OLS) and Multiple Regression (With 3 Variables only).

Note: The proportion between theory and problems shall be 20: 80

Book References

- 1 Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi
- 2 Gupta, Statistical Methods, Sultan Chand
- 3 Johnson, Applied Multivariate Statistical Analysis, 5th Ed, Pearson Education

Web references

- <https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
- [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- <http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%282%29.pdf>
- <https://www.dynamictutorialsandservices.org/2021/01/probability-theory-business-statistics.html>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		2
	Unit – 5	2	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

**CORE PAPER VI
MARKETING OF SERVICES**

SUBJECT CODE:16PCOMC06	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours: 75

Course Objective: To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector.

UNIT- I

Nature and classification of services -Characteristics of services and their marketing implications

UNIT- II

Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism

UNIT- III

Product support services -pricing of services -problems of quality -innovations in services

UNIT- IV

Marketing of financial services -nature- types -marketing of insurance -mutual fund - marketing for non-profit firms.

UNIT- V

CRM & Relationship Marketing -Customer Satisfaction.

Book References

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Managing Services Marketing -Text and Readings, Dryden Press, Insdale Ill.
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan

Web references

- http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
- <https://www.measimba.ac.in/pdf/course-materials/PMF16.pdf>
- https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf
- https://gurukpo.com/Content/BBA/Service_Marketing.pdf
- <https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

CORE PAPER - VII

INCOME TAX LAW AND PRACTICE

SUBJECT CODE:16PCOMC07	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours: 90

Course Objective:

To Enrich concepts of Income tax and to practice the provisions relating to different sources of income.

To acquaint knowledge with provisions relating to Assessment of Individuals and Powers of Income Tax Authorities.

UNIT-I

Head of Income - Computation of Income from salary - Income from house property -Profits and gains of business or profession.

UNIT II

Computation of capital gains – income from other sources.

UNIT III

Set – off and carry forward of losses – deduction from gross total income.

UNIT IV

Assessment: Assessment of individuals HUF, partnership firms and companies

UNIT V

Transfer pricing – concept –methods – domestic and international under the Income Tax of 1961.

Note: The proportion between theory and problems shall be 20: 80

Books for References:

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.
5. Bhagawath Prasad Direct Taxes Law and Practice

Web References

- https://www.icai.org/post.html?post_id=13752
- https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf
- <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	2
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	
Section B	Unit – 1		1
	Unit – 2		2
	Unit – 3		2
	Unit – 4		1
	Unit – 5		2
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

CORE PAPER VIII
ADVANCED COST AND MANAGEMENT ACCOUNTING

SUBJECT CODE:16PCOMC08	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours: 90

Course Objective: To impart knowledge on cost and management accounting techniques and to develop the skills of students in the preparation of cost and management accounting statements

UNIT- I

Installation of costing system -records required to be maintained under the Companies Act - management control and information system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives.

UNIT II

Costing methods -product costing -process costing -treatment of equivalent units -inter - process profit- JIT costing -Activity based costing

UNIT III

Budgets and Budgeting control- Flexible Budgets, Zero Base Budgets

UNIT IV

Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes V s. Status quo, sell or scrap, export V s. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing -Measurement of Segment Performance

UNIT V

Financial Statement analysis -Ratio analysis -Funds / Cash flow statement

Note: The proportion between theory and problems shall be 20:80

Book References

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGrawHill Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

Web references

- <https://www.yourarticlelibrary.com/cost-accounting/process-costing/top-5-problems-on-process-costing-with-solution/76054>
- <https://www.financialaccountancy.org/management-of-cash-budgets/cash-budget-format-and-example/>
- <https://www.wallstreetmojo.com/ratio-analysis>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4		1
	Unit – 5	1	1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

**ELECTIVE PAPER II
KNOWLEDGE MANAGEMENT**

SUBJECT CODE:16PCOME02	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours: 75

Course Objective: To provide knowledge on understanding managing human resources in organization and to provide an exposure on the knowledge management tools.

UNIT I

Knowledge Economy – Technology and Knowledge Management – Knowledge Management Matrix – Knowledge Management Strategy – Prioritizing knowledge strategies – knowledge as a strategic asset

UNIT II

Knowledge Attributes – Fundamentals of knowledge formation – Tacit and Explicit knowledge – Knowledge sourcing, abstraction, conversion and diffusion

UNIT III

Knowledge Management and organizational learning, architecture – important considerations – collection and codification of knowledge – Repositories, structure and life cycle – Knowledge Management infrastructure – Knowledge Management applications – Collaborative platforms.

UNIT IV

Developing and sustaining knowledge culture – Knowledge culture enablers – implementing knowledge culture enhancement programs – Communities of practice – Developing organizational memory

UNIT V

Knowledge Management tools, techniques – Knowledge Management and measurements – Knowledge audit – Knowledge careers – Practical implementation of Knowledge management systems – Case studies

Book Reference

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMCI Press
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. Shelda Debowski, Knowledge Management, , John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited
5. Stuart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. Hol Sappke Springer C W, Handbook on knowledge management (Edited)

Web References

www.knowledge-management-online.com
www.systems-thinking.org
www.kmworld.com
www.knowledge-management-tools.net

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

SEMESTER - III

CORE PAPER - IX
RESEARCH METHODOLOGY

SUBJECT CODE: 16PCOMC09	THEORY / PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours: 90

Course Objectives:

1. To provide knowledge on research methods, techniques and the process and
2. To develop skills in the application of research methods for business problem solving

Unit I

Research – Meaning and purpose – Types of Research – Pure and Applied, Survey, Case Study, Experimental and exploratory – Research Design – Steps in research – steps in selection and formulation of research problem – review of literature.

Unit II

Data Collection – Types of Data – Collection of Data – Observation – Interview – Questionnaire/Schedule construction – Pilot Study and pre-testing and testing validity and reliability.

Unit III

Processing and Analysis of Data – Coding – Tabulating – Outline of Analysis of Data – Descriptive Statistics – Correlation – Regression and time series – Elements of processing through Software Packages.

Unit IV

Hypothesis – Formulation – types – testing – sampling techniques – sampling errors and sample size – parametric and non-parametric tests.

Unit V

Report writing – Types of report – Contents – Style and Convention – Steps in drafting report

Note: The proportion between theory and problems shall be 20: 80

Book References

- 1 William C Emory, Business Research Methods, Richard D Irwin, NJ
- 2 Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
- 3 Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
- 4 Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

Web references

- [https://ebooks.lpude.in/commerce/mcom/term_2/DCOM408_DMGT404_RESEARCH MET_HODOLOGY.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM408_DMGT404_RESEARCH_MET_HODOLOGY.pdf)
- https://www.subhartidde.com/slms/Research%20Methodology_Final%20MBA-202.pdf
- <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
- http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology_A_Step-by-Step_G.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	1	3
	Unit – 3		1
	Unit – 4	1	3
	Unit – 5	1	
Section B	Unit – 1	1	
	Unit – 2	1	2
	Unit – 3		1
	Unit – 4		2
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5	1	

**CORE PAPER-X
FUNDAMENTALS OF INFORMATION TECHNOLOGY**

SUBJECT CODE:16PCOMC10	THEORY/PRACTICAL	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours: 75

Course Objectives

1. To offer basic skills in computer application.
2. To develop working knowledge on business related software.
3. To impart knowledge on application of software for analysis of business related data.

UNIT – I

Introduction to Computer – Classification of Digital Computer System- Computer Architecture – Nature and Implications of Information Technology.

UNIT – II

Operating systems – Functions, Significance - Application software – Statistical Package, SPSS - statistical analysis – t test, Chi-square test and other parametric tests.

UNIT – III

Introduction to Computer software “C” – Accounting Packages – TALLY – Accounts only – Accounts with Inventory – Preparation of financial statements – Voucher entries – Cash Books – Inventory management.

UNIT – IV

MS- Word – Creating word Document – Editing Text – adding and formatting Numbers – Symbols- Getting into Print – MS-Excel – Creating Tables using EXCEL – Using Tables and Creating Graphs – Ms-Access – Planning and creating tables – forms- Modifying Tables- Form Design- Reports – Ms-Powerpoint – Preparing Power Point presentation for Marketing products such as Credit Cards, FMCG, creation of Environmental awareness.

UNIT-V

Introduction to Internet – Resources of Internet – Hardware and software requirements of Internet – Internet Service Providers – Creating an E-Mail Account- Sending and receiving Messages with Attachments to our friends account- Multimedia and its Applications.

Note : The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 50 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

Book References

1. James A. Senn, Information Technology in Business Principles, Practices and opportunities, Prentice Hall
2. Corey Sandler, Tam Badget, Jan Wein Carten, Ms-Office for Windows.
3. Alexis, Leon & Mathew Leon fundamentals of IT, Vikas Publishers.

Web References

- https://www.hzu.edu.in/csit/IV.1_information_and_communication_technology.pdf
- https://www.tutorialspoint.com/operating_system/operating_system_tutorial.pdf
- https://users.dimi.uniud.it/~antonio.dangelo/MMS/materials/Fundamentals_of_Multimedia.pdf
- https://www.tutorialspoint.com/excel/excel_pdf_version.htm
- https://www.tutorialspoint.com/word/word_pdf_version.htm

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL

EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)
 - Using the query generator to extract data
 - Creating a Power Point presentation to promote a product.
 - Creating a PP Slide show with clip art and image files
 - Spelling checking, formatting and printing in WORD
 - Update files in MS-Access
 - Use reports to generate summaries in Ms-Access
 - Use PP Facilities to create and automate slide show (including transition)
 - Computing variance analysis using EXCEL
 - Using data from Ms-Access to mail, merge a document in MS-WORD
 - Drawing various types of graphs in EXCEL

CORE PAPER – XI
ACCOUNTING FOR DECISION MAKING

SUBJECT CODE:16PCOMC11	THEORY / PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours: 90

Course Objective: To apply advanced managerial accounting concepts in order to make more informed and more effective decisions in simulated and actual business situations, to develop management accounting information systems that will play an important role in the overall success of an organization and to analyze and to apply Modern cost analysis techniques to control and to reduce the cost to enhance the value.

UNIT- I

Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions

UNIT- II

Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making

UNIT- III

Capital Investment Decision – Payback and discounted payback – Net present value and taxation – Internal Rate of Return – Accounting Rate of Return – Post project evaluations

UNIT- IV

Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing – Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence

UNIT- V

Activity based approaches to Cost and Management Analysis – Activity Based Costing – Activity Based Management –Target costing – Cost ascertainment and pricing using Target Costing

Note: Proportion of theory and problems: 20% and 80%

Book References

1. Charler Brandon, Managerial Accounting, TMH, New Delhi
2. Ray H.Garrison, Managerial Accounting, TMH, New Delhi
3. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi
4. Advanced Management accounting – Study Material – Institute of Chartered Accountants
5. Horngren, Foster, Datar & Gowing. *Cost Accounting: A Managerial Emphasis*. 5th Cdn edition. Pearson

Web References

- <http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/ACCOUNTING%20FOR%20MANAGERS.pdf>
- [https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING FOR MANAGERS.pdf](https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING_FOR MANAGERS.pdf)
- https://www.eirc-icai.org/mybackoffice/background_Material/Marginal%20Costing%20&%20Others.pdf
- http://www.aurobindo.du.ac.in/uploads/pdf/1587189335_INVESTMENT_DECISIONS.pdf
- [http://14.139.185.6/website/SDE/M.Com%20\(2015%20Admtn%20Onwards\)%20Semester%20I-%20Paper%20III-%20Accounting%20for%20Managerial%20Decisions.pdf](http://14.139.185.6/website/SDE/M.Com%20(2015%20Admtn%20Onwards)%20Semester%20I-%20Paper%20III-%20Accounting%20for%20Managerial%20Decisions.pdf)

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1		2
	Unit – 2		1
	Unit – 3	1	2
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5	1	

CORE PAPER - XII

INDIRECT TAXES

SUBJECT CODE:16PCOMC12	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours: 75

Course Objective: To provide distinction between Direct Tax and Indirect Tax and also related incidence of tax rules for indirect tax and to provide understanding on the concept central excise and Service under the emerging increase importance of service sector.

UNIT- I

Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes – Movement towards GST

UNIT- II

Central Excise: Factors for Levy of Excise Duty – Goods, Excisable Goods, Manufacture, India

– First principles of valuation of goods – Types of Excise Duty – Procedure for assessment and payment of Excise Duty – Philosophy of Cenvat – Registration

UNIT- III

Service Tax: Genesis – First Principles of Taxable Service, Negative list, Exemption list, Taxable area, non-taxable area, point of taxation and valuation - Procedure for assessment and payment of Service Tax – Philosophy of Cenvat – Registration

UNIT- IV

Factors for levy of Customs Duty – First principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawback

UNIT- V

Value Added Tax: Salient features of VAT – Sales, Not Sales and Deemed Sales – Goods and Not Goods – Procedure for assessment and payment of VAT – Composition Scheme – Philosophy of Input Tax Credit – Registrations – Glimpses of CST

Book References

1. Datey, Indirect Taxes, Taxman Publication
2. Reddy T S and & Hariprasad Y Reddy, Business Taxation, Margham Publications
3. Govindan N S, Indirect Taxes made easy, Seethraman & Co
4. Finance Act, 1994
5. Central Excise Act, 1944
6. Customs Act, 1962
7. CST Act, 1956
8. TNVAT Act, 2006

Web References

- <https://irisgst.com/top-gst-news-for-the-month-latest-gst-updates/>
- <https://www.bankbazaar.com/tax/gst.html>

- <https://cbic-gst.gov.in/pdf/e-version-gst-fliers/eflier-meaning-scopeofsupply14062017.pdf>
- <https://www.zoho.com/in/books/gst/supply-of-goods-and-services-under-gst.html>
- <https://cleartax.in/s/supply-under-gst-scope>
- <https://cleartax.in/s/customs-duty-india>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

**ELECTIVE –III
OPERATIONS RESEARCH**

SUBJECT CODE:16PCOME03	THEORY/ PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours: 90

Course Objective: To offer knowledge on formulation of LPP, Transportation, Assignment, Network analysis and about game theory.

UNIT I

Introduction to Operations Research – Meaning – Definition – Characteristic features – Scope – Steps – Techniques – Application – Limitations.

UNIT II

Linear Programming Problem (LPP) – Meaning – Assumptions – Applications – Formulating LPP – Advantages – Limitations – Formulating LP Model (Simple Problems only) – Obtaining Optimal Solution for Linear Programming Problem (LPP) – Graphical Method – Problems – Simplex Method for \leq type and for slack and variable case – Maximisation function (Simple Problems only)

UNIT III

Transportation Problems (Initial Basic Feasible Solution) – Assumptions – Degenerate solution – North-west Corner method – Least Cost method – Vogel’s approximation method – Testing Optimality - Assignment problems – features – Transportation Vs Assignment problem - Hungarian method (Simple Problems only)

UNIT IV

Network analysis – Network diagram and critical path problems without crashing - PERT and CPM – Differences.

UNIT V

Game theory – Meaning – Types of games – Basic assumptions – Finding value of game for Pure Strategy – Mixed Strategy – Saddle point – Pay-off matrix – value of game (Simple Problems only)

Note: Proportion of theory and problems: 20% and 80%

Book References

- 1.Mamoria C.B. and Sathish Mamoria , ‘Dynamics of Industrial Relations’, Himalaya Publishing House, New Delhi 1998
- 2.Dwivedi. R.S. ‘Human Relations & Organisational Behaviour’, Macmillan India Ltd., New Delhi, 1997
- 3.Ratna Sen, ‘Industrial Relations in India’, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
- 4.Srivastava, ‘Industrial Relations and Labour laws’, Vikas 4 th edition, 2000
- 5.Venkata Ratnam C S, ‘Globalisation and Labour Management Relations’, Response Books, 2001

Web References

- <https://blog.ipleaders.in/mechanism-settlement-disputes-industrial-dispute-act/>
- https://www.mlsu.ac.in/econtents/1238_Industrial%20disputes.pdf
- <https://egyankosh.ac.in/bitstream/123456789/64369/2/Unit-19.pdf>
- https://www.osha.gov/sites/default/files/training-library_industrial_hygiene.pdf
- <https://www.yourarticlelibrary.com/human-resources/22-important-legal-provisions-for-industrial-safety/2380>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

SEMESTER - IV

CORE PAPER – XIII
MANAGEMENT INFORMATION SYSTEMS

SUBJECT CODE:16PCOMC13	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours: 75

Course Objective: To offer in depth knowledge on information systems in business and their management.

UNIT- I

Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

UNIT II

Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

UNIT III

Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

UNIT IV

Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

UNIT V

Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems.

Book References

1. Azam M, Management Information Systems, Vijay Nicole Imprints
2. James A O' Brain, Management Information Systems', Tata Mc Graw Hill
3. King R William, 'Management Information Systems'
4. Davis, 'Management Information Systems', Mc Graw Hill
5. Wetherbe, Turban, 'Information Technology for Management', John Willey publisher
6. Prasad L M, Usha Prasad, 'Management Information Systems', Sultan Chand & Sons
7. Goyal D P, 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
8. Sadagopan S, 'Management Information System', Prentice Hall
9. Eff Oz, 'Management Information Systems', Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, 'Business Information Systems', Vikas Publishing house Pvt. Ltd
11. Kenneth C. Loudan & Jane P. Loudan, "Essentials of MIS", Prentice Hall India

Web References

- <https://lecturenotes.in/subject/212/management-information-system>
- <https://egyanagar.osou.ac.in>
- <https://www.geektonight.com/management-information-system-pdf/>

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

Core paper XIV
INVESTMENT ANALYSIS AND PORTFOLIO THEORY

SUBJECT CODE: 16PCOMC14	THEORY / PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours: 75

Course Objective: To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building.

UNIT- I

Nature and scope of investment management -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information

UNIT II

Approaches to security analysis- market indicators -security price movements -fundamental analysis - technical-analysis -Dow theory -Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis -economic analysis -economic indicators -industry analysis

UNIT III

Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat~ risk -purchasing power risk -business risk -financial risk -measurement of risk

UNIT IV

Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process-portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio

UNIT V

Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) - estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors

Note: The proportion between theory and problems shall be 60: 40

Book References

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

Web references

- www.amazon.com
- www.bcci.bg
- www.asrm.edu.pk

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory and Problems Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory and Problems Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory and Problems Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

CORE PAPER XV
PROJECT REPORT AND VIVA VOCE

SUBJECT CODE:16PCOMC15	PRACTICAL	MARKS: 100
SEMESTER: IV	CREDITS: 8	Total Hours: 90

Course Objective: To acquire practical knowledge with regard to research work and application of statistical tools for research.

GUIDELINES FOR INTERNAL ASSESSMENT –PROJECT WORK

Work load for project work is 6 hours per week. Internal assessment for project work is to be carried out by the Department Committee with HOD as the Chair Person and all project Guides as members. They should assess each candidate based on two presentations. Each candidate should present two seminars. The first seminar after one month of commencement of the Project work/IVth semester, where in the proposal for the project work, review of literature should be presented. The second seminar should be presented before submission of the project work. The second presentation should cover results of the project work. For each presentation 25 marks should be allotted. At the option of the college, the students shall be asked to undergo Institutional training for 4 weeks during summer vacation immediately after first year. If such arrangement is made, the candidate should be asked to make a presentation in the first week of 4th semester on the training programme undergone and the experience gained. 20 marks shall be allotted for this presentation. Where ever Institutional training is encouraged, the project related seminars shall carry 15 marks each.

GUIDELINES FOR CONTINUOUS INTERNAL ASSESSMENT FOR 2 PAPERS IN LIEU OF PROJECT.

In case of internal assessment for other papers, each faculty member should conduct a minimum of two tests and the students should write at least one assignment and present one seminar in the subject taught by the faculty member. The marks should be allotted to each component and the total internal assessment marks obtained by each student should be recorded. Each faculty member and the department should maintain a record of the details of internal assessment marks awarded to each student. Each year in the beginning of the 4th semester the Head of Department and the faculty members who are involved in the project guidance should prepare a list of topics for project work and the students should be asked to choose from the list. Each student should work on a different topic. The viva voce for each candidate shall be conducted by the external examiner appointed by the University.

INSTRUCTIONS FOR COURSE TRANSACTIONS Out of the total teaching hour's allotted to each paper, the department committee shall allocate needed number of hours to the following:

- Practical's
- Library work
- Seminars
- Tutorials
- Quiz
- Field Work
- Institutional visits

#@ Viva-voce examination carries 20 Marks and Project Report carries 60 Marks & CIA 20 marks.

Project Viva-voce is considered one core paper.

Project:

Internal Marks best 2 out of 3 presentations = 20 marks
Viva =20 marks
Project Report = 60 marks

**ELECTIVE – IV
COMPUTERIZED ACCOUNTING**

SUBJECT CODE:16PCOME04	THEORY / PRACTICAL	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours: 90

Course Objective: To develop the skills of students to prepare Accounting Statements using Accounting software.

UNIT I

Introduction – features – basic concept of Computerized accounting and Inventory system – accounts organisation & types of accounts – accounts statements – purchases & sales – credit & debit – transaction, invoice, voucher, order, cost & stock – income & expenses – inventory control

UNIT II

Masters – creation of Accounts Master – Ledger – cost – group – Budgets – Voucher & Inventory – creation of Inventory Master – Stock Item – Group & Unit measurement - Transactions – Accounts vouchers entry – contra – receipt – payment – journal – debit & credit notes – sales, purchase option and post-date vouchers. Inventory voucher entry – types – delivery challan – Goods Receipt Note, Sales & Purchase returns – Invoice – Stock Transfer – Bill of Material Physical Stock Voucher

UNIT III

Reports – Accounting Report – Trial Balance – Profit & Loss account – Balance Sheet & Stock Statement – Account Books – Cash & Bank Books – Ledger summaries – Bills Receivable & Payable Statements

UNIT IV

Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order status – Sales Order Summary - Purchase Order Summary – Printing – Reports on Printer – Reports to File

UNIT V

Statutory Reports – VAT – TDS – Service Tax – CST – Budgeting

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 50 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

Book References

1. Official Guide to Financial Accounting using Tally ERP 9, Tally Education Pvt Ltd.
2. Narmata Agarwal, Financial Accounting using Tally –Dream tech publishers

Web References

- https://www.academia.edu/40257337/INTRODUCTION_TO_COMPUTERIZED_ACCOUNTING
- <https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/>
- https://collegetutor.net/notes/Financial_Accounting_e_book_pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	Theory Answer any 10 out of 12 questions	1 – 12	2	20
Section B	Theory Answer any 5 out of 8 questions	13–20	8	40
Section C	Theory Answer any 2 out of 4 questions	21– 24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

COMPUTERIZED ACCOUNTING- LIST OF PRACTICAL EXPERIMENTS

1. Creation, Alteration AND Deletion of Companies n TALLY
2. Creation of Single and Multiple Ledgers
3. Creation of Groups
4. Preparation of Final Accounts with Adjustments
5. Accounting Voucher Entries – Receipt, Payment, Contra, Purchases and Sales, Debit Note and Credit Note.
6. Inventory Info. Units of Measurement, Stock Group, Stock items
7. Preparation of Statement of Accounts
8. Creation of Cost Centers and Cost Category
9. Preparation of inventory Vouchers
10. Bill of Materials and Stock Journals
11. Bill-wise details and Tracking Numbers
12. Batch-wise Details and Expiry
13. Order Processing – Purchase Order and Sales Order
14. Preparation of Statutory Report – VAT