

GURU NANAK COLLEGE(AUTONOMOUS)

(Affiliated to University of Madras and Accredited at A++Grade By NAAC)
Guru Nanak Salai, Velachery, Chennai-600042



SCHOOL OF COMMERCE

M.COM.GENERAL

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

(For the PG Batch of 2024-26 and thereafter)

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LOCF-LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

PREAMBLE

1.ABOUT THE PROGRAMME

The Post Graduate Programme of Commerce aims to develop a curriculum that enables the learners acquire the much-needed skills demanded by the industry and the market. The Commerce curriculum aims to enhance the learning experience of the learners through regular conduct of Class activities, Competitions, Business Events, Conferences, Seminars, Workshops and Industrial Visits. The research methodology subject kindles the research quest and spirit of the students. This enables the students to provide scientifically sound findings to resolve social problems. The computerized accounting subject makes the students technologically sound and adept at using the digital media. The Project paper in the Curriculum builds the higher order thinking and problem-solving skills of the students. Digital Marketing, GST, Income Tax, Information Technology in Business and Logistics and Supply Chain Management courses also helps to enhance the knowledge and managerial skills in the relevant fields. Students gain expertise in analytical skills, critical thinking, problem solving, financial analysis and strategic planning which are essential for successful careers. Thus, the Two Year Post Graduate Programme encompasses all the qualities of shaping responsible and ethical students for the betterment of the society. The evaluation of students' progress will be based on internal assessment tests and end semester examination performance scores of the students that provides a comprehensive and in-depth education in commerce and business equipping students with the knowledge and skills needed to excel in various roles across multiple industries.

2. VISION:

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

3. MISSION:

1. 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
2. To facilitate e-learning opportunities to cope up with required levels of competence for employment in both domestic and global market.
3. To evolve value-based education to improve social consciousness for establishing an improved society by imparting values, ethics and self-assurance in young minds.

4. PROPOSED PEOs FOR THE BATCH OF 2024-2026

1. Values of Life, Ethics & Social Concern

The graduates exhibit truth, loyalty, and love as integral moral principles, thereby contributing to a society characterized by enhanced well-being and fundamental goodness in behavior.

2. Employability & Entrepreneurship

The graduates apply analytical, logical, and critical problem-solving skills in professional contexts, elevating employability and cultivating entrepreneurial capabilities through upskilling.

3. Regional/National/Global Relevance & Competency

The graduates foster advanced analytical skills and a heightened appreciation for current Regional/National/Global perspectives, enabling informed and sustainable decision-making in a dynamic environment.

4. Skill Enhancement, Self-Directed & Lifelong Learning

The graduates independently engage in skill-based learning, utilizing infrastructure and opportunities for continuous upskilling, enabling self-evaluation and lifelong excellence attainment.

5. Research Skills & Innovation

The graduates proficiently apply scientific reasoning, fostering creativity, strategic thinking and effective problem-solving skills. They demonstrate a core competency in generating innovative ideas for advancements and inventions.

5.PROGRAMME OUTCOMES

PO 1:Knowledge Management and Professional Competency:

The continuous learning practice and adaptation helps students to harness the power of knowledge management to excel in their careers and contribute to the growth and success of their organizations.

To Leverage knowledge effectively enhances the professional competency, driving innovation and achieving organizational success in global level.

PO 2:Critical Thinking and Problem Solving:

Provides a comprehensive framework for developing critical thinking and problem-solving skills essential for academic success and professional advancement thus, making the students capable of identifying opportunities at National and Global level, develop innovative solutions and initiating and managing business ventures effectively.

PO 3:Team Work and Leadership:

The continuous practice and reflection of competitive environment, solving practical problems in realm of commerce and business management enables the students to cultivate teamwork skills and become transformative leaders capable of making a positive impact in their teams and communities.

PO 4:Communication Skills and Digital Literacy:

Develop essential communication skills and digital literacy competencies necessary for success in today's interconnected world. Enhance the student communication prowess and digital fluency, enabling them to thrive in academic, professional and personal domains.

PO 5:Multicultural Ethics and Competence:

Equip the necessary skills and attitudes to navigate multicultural ethics and competence effectively. Understanding cultural diversity, fostering empathy and practicing ethical decision-making are essential for building inclusive and equitable communities.

6.PROGRAMME SPECIFIC OUTCOMES

PSO 1:Acquire comprehensive and demonstrated advanced knowledge and understanding of various domains within commerce including Accounting Standards, Management, Finance and Taxation to become self-sufficient, readily employable and professionally competent individuals.

PSO 2:Raise technically sound professionals by adopting application-oriented, skill-based learning, formulate business strategies considering economic, financial and market factors in line with national and global corporate standards for multi-level sustenance.

PSO 3:Engage in professional behavior, follow ethical business practices, gain the potential to become entrepreneurs and take leadership role in their chosen careers. Imbibe transformative learning to

embrace sustainability so as to drive new value for businesses.

PSO 4:Develop traits and proficiency in communicating complex ideas and preparedness for living, learning and working in a digital society.

PSO 5:Facilitate the necessary research skills, integrate agility and self-education to become effective and competent leaders by adapting to the requirements of National and Global environment

7.PEO–PO MAPPING

	PEO 1	PEO2	PEO3	PEO4	PEO5
PO 1	3	3	3	3	3
PO 2	2	3	3	3	3
PO 3	3	3	3	3	3
PO 4	3	3	2	3	3
PO 5	3	3	3	2	3

8.PO–PSO MAPPING

	PO 1	PO2	PO3	PO4	PO5
PSO 1	3	3	2	3	3
PSO 2	3	3	3	3	3
PSO3	3	3	3	3	2
PSO 4	2	3	3	3	3
PSO 5	3	3	3	3	3

9.CHOICE BASED CREDIT SYSTEM(CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill-based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses(MOOCs)and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the

personality of the student. This is represented as Cumulative Grade Point Average(CGPA)and Grade Point Average(GPA)which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

Eligibility for Admission

Candidates admitted to the first year of the PG programme should have taken the 10+2+3 pattern in the relevant subject in the qualifying examination. The basic requirement for admission to the M.Com programme is a Bachelor's degree in Commerce.

Duration of the Course

The PG Programme is of two years duration with four semesters commencing from the period June to November, termed as the odd semester and the period from December to April, referred as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

Course of Study

Core Courses

PART-III: Consisting of(a)Main Course(b)Allied Course(c)Elective Course and Extra disciplinary Course related to the main subject of study and project work.

PART-IV: Soft Skills (I,II,III&IV Semesters)

PART-V: Summer Internship (After II Semester)

Course Structure

The PG Programme consists of 15 Core courses includes a course on Project work with 4 credits for each paper,5 Elective courses with 3 credits for each paper,2 Extra-Disciplinary Course with 3 credit for each paper and 4 Soft Skill courses with two credits each.Internship as a compulsory component carries 2 credits.

10.Consolidated Credit Structure for all the 3 years

Course component		No.of Papers	Credits
Part III	Core	15	60
	Elective	5	15
	Extra Disciplinary	2	6
Part IV	Soft Skills	4	8
Part V	Internship	1	2
Total		27	91

11.Credit Distribution for Each Semester:

Semester	Part	Course Components	Subject	Credits	Hours	Internal	External	Total
Semester-I	III	Core Paper-I	Advanced Corporate Accounting and Accounting Standards	4	6	50	50	100
	III	Core Paper-II	Financial Management	4	6	50	50	100
	III	Core Paper-III	Organisational Behaviour	4	6	50	50	100
	III	Core Paper-IV	Managerial Economics	4	5	50	50	100
	III	Elective-I	Goods and Service Tax Laws and Customs Duty	3	5	50	50	100
	IV	Soft Skill-I	Communication and Presentation Skills	2	2	50	50	100
Total Credits:21/Total Hours per week:30								
Semester-II	III	Core Paper-V	Advanced Cost and Management Accounting	4	5	50	50	100
	III	Core Paper-VI	Advanced Business Statistics	4	5	50	50	100
	III	Core Paper-VII	Computerised Accounting	4	5	50	50	100
	III	Core Paper-VIII	Income Tax Law and Practice	4	5	50	50	100
	III	Elective-II	Modern Management Practices	3	5	50	50	100
	III	Extra Disciplinary-I	Basics of Banking	3	3	50	50	100
	V	Internship		2	-	-	-	-
	IV	Soft Skill-II	Advanced Computing Paradigms	2	2	50	50	100
Total credits:26/Total Hours per week:30								
Semester-III	III	Core Paper-IX	Business Research Methods	4	5	50	50	100
	III	Core Paper-X	Information Technology in Business	4	5	50	50	100
	III	Core Paper-XI	Accounting for Managers	4	5	50	50	100
	III	Elective-III	Accounting for Specialised Institutions	3	5	50	50	100
	III	Elective-IV	Industrial Relations and Labour Laws	3	5	50	50	100
	III	Extra Disciplinary-II	Elements of Human Resource Management	3	3	50	50	100
	IV	Soft Skill-III	Employability Skills	2	2	50	50	100
	Total credits:23/Total Hours per week:30							
Semester-IV	III	Core Paper-XII	Change Management	4	6	50	50	100
	III	Core Paper-XIII	Digital Marketing	4	6	50	50	100
	III	Core Paper-XIV	Consumer Rights and Education	4	5	50	50	100
	III	Core Paper-XV	Project and Viva-Voce	4	6	50	50	100
	III	Elective-V	Logistics and Supply Chain Management	3	5	50	50	100
	IV	Soft Skill-IV	Personality Enrichment	2	2	50	50	100
Total credits:21/Total Hours per week:30								
Over all credits:91/Total Hours per week:120								

#Project and Viva-Voce is considered as one core paper

#Internal marks 20, External marks-Viva-Voce examination 20 Marks and Project Report carries 60 Marks

Internship

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the internship. The Internship report shall be evaluated by two examiners within the Department of the College. The credit shall be given by the College and the same will be included in the third Semester Statement of Marks.

Examination

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent.

Continuous Internal Assessment (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 80 working days in each semester. Internship credits will be given in semester III after verification of documents by the respective Heads.

The schedule for these tests is as follows:

CIA	Schedule	Syllabus Coverage
Mid Semester Examination	After 45 working days of the Semester	60%
Model Examination	After 80 working days of the Semester	95%

The components for the CIA (Theory&Practicals) are as follows:

Internal Components			
Assessment Type	Nature	Maximum Marks	%of Weightage
CIA	Mid Semester Examination	50	10
Model	Model Examination	100	10
	Assignment		10
	Class activities		15
	Attendance		5
Total			50

The class activity relates to a Programme of accepted innovative techniques such as Seminar, Quiz, Portfolio Creation, Power Point Presentation, Objective Tests, Role play, Group Discussion, Case Study etc. The mode of evaluation of the class activity will be fixed before the commencement of the semester and an approval will be obtained from the Head of the Programme/wing. The students will be informed of the various methods of evaluation once the semester begins.

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the Principal in case of glaring disparities in marking CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty. The marks for attendance will be awarded as per the following:

Percentage of General Attendance	Marks Awarded
90-100	5
75-89	4
60-74	3
<60	0

End Semester Examinations (ESE)

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for PG Programmes will be held for all courses in November/December and April/May. Practical examinations will be conducted only during the end of the odd/even semester before during or after the commencement of the theory exam. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean (Academics).

12. Mode of Evaluation

METHODS OF EVALUATION		
Internal Evaluation	Mid Sem Exam(10)	50 Marks
	Model Exam(10)	
	Assignment(10)	
	Class activity(15)	
	Attendance(5)	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

13. Method of Assessment

<p>Remembering (K1)</p>	<ul style="list-style-type: none"> • The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. • Suggested Keywords: Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why
<p>Understanding (K2)</p>	<ul style="list-style-type: none"> • Understanding of acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combined at altogether • Suggested Keywords: Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate
<p>Application (K3)</p>	<ul style="list-style-type: none"> • Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response. • Suggested Keywords: Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use
<p>Analyze(K4)</p>	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to breakdown something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. • Suggested Keywords: Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Insight, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme
<p>Evaluate(K5)</p>	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers. • Suggested Keywords: Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value

Create (K6)

- The questions of this category challenge students to get engaged in creative and original thinking.
- Developing original ideas and problem solving skills
- Suggested Keywords:

Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory

SEMESTER I

PROGRAMME: M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE I
COURSE NAME: ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS	COURSE CODE:
SEMESTER:I	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEM	

COURSE OBJECTIVES:

To impart knowledge on Corporate Accounting methods and procedures and to develop skills in the preparation of accounting statements and their analysis.

COURSE OUTCOMES:

1. Understand the importance of the accounting treatment for issue of shares.
2. Solve problems relating to valuation of goodwill and shares by using different methods.
3. Explain the procedures for preparation of Profit and Loss Account and Balance Sheet for companies.
4. Illustrate the accounting procedure with respect to Liquidation of Companies.
5. Discuss the various provisions relating to mandatory Accounting Standards and accounting for price level changes.

UNIT-I (20 Hours)

Issue of shares: ESOPs-ESPS-Sweat Equity Shares-Book Building-Buy-back of Shares-Accounting for Rights Issue-Bonus Issue.

UNIT-II (20 Hours)

Valuation of Goodwill and shares-methods of valuation of goodwill-average profit method-weighted average method-super profit method-annuity method-capitalization method-valuation of shares-net assets method-yield method.

UNIT-III (20 Hours)

Company Final Accounts: Final accounts of Joint Stock Company-as per revised format of companies Act 2013-Alteration of share capital and internal reconstruction.

UNIT-IV (15 Hours)

Liquidation of companies-order of payment-calculation of liquidator's remuneration liquidator's final statement of account-statement of affairs-deficiency or surplus account.

UNIT-V (15 Hours)

Accounting for price level changes-social responsibility accounting-human resource accounting-Introduction to Accounting Standards(AS)and Indian Accounting Standards(AS 5,AS 10,AS 19,AS 20).(Theory Only)

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

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

E-LEARNING REFERENCES

1. <https://www.youtube.com/@aksamazingaccountancy/>
2. www.accountingcoach.com
3. www.accountingstudyguide.com
4. www.cimaglobal.com

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1		1	-	1
II	1	1		2	-	1
III	1	1		2	-	1
IV	1	1		1	-	1
V	3	-	2	-	-	-
TOTAL	8	4	2	6	-	4
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-PO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	3
CO 2	2	3	2	3	3
CO 3	3	2	3	3	2
CO 4	3	2	3	3	3
CO 5	3	3	2	2	3
Ave.	2.8	2.6	2.6	2.6	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the importance of the accounting treatment for issue of shares.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Solve problems relating to valuation of goodwill and shares by using different methods.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Explain the procedures for preparation of Profit and Loss Account and Balance Sheet for companies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Illustrate the accounting procedure with respect to Liquidation of Companies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Discuss the various provisions relating to mandatory Accounting Standards and accounting for price level changes.	PSO 1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME: M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-II
COURSE NAME: FINANCIAL MANAGEMENT	COURSE CODE:
SEMESTER:I	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEM	

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

1. Examine the role of financial management in investment and dividend decisions.
2. Assess the various costs related to Capital.
3. Justify the financing decisions relating to capital structure.
4. Analyse the significance and computation of leverages and dividends
5. Apply the working capital management strategies and its determinants.

UNIT-I

(15 Hours)

Financial Management: Meaning, Scope, and Objectives-Finance Functions: Investment, Financing and Dividend decisions-Time Value of Money: Calculation of EMI amortization and Compound annual growth rate[CAGR].

UNIT-II

(20 Hours)

Cost of Capital: Meaning and determinants of cost of capital-computation of cost of capital-cost of debt, cost of preference and cost equity-Cost of Retained Earnings Measurement of Weighted Average Cost of Capital.

UNIT-III

(20 Hours)

Financing Decisions: Capital Structure- Meaning, patterns of capital structure; difference between capital structure and financial structure E.B.I.T-E.P.S analysis-capital structure theories: Net Income Approach, Net Operating Income Approach MM approach and Traditional approach.

UNIT-IV

(18 Hours)

Leverages: Meaning and Significance of Leverages-Types of Leverages-Computation of Operating Leverage, Financial Leverage, Combined leverage. Dividend policy-Objective of Dividend Policies-Types of Dividend Policies-Factors Affecting Dividend Policy-Dividend Theories: Walter's-Gordons's-M.M Hypothesis-Forms of Dividend

UNIT-V

(17 Hours)

Working Capital Management: Concept, Need, Determinants of working capital-estimating working capital requirement-Inventory levels-EOQ-Estimation of Cash possession. Capital

Budgeting-Concept-Traditional Techniques: Pay Back Period, Average Rate of Return, Modern Techniques: Net present Value Method, Internal Rate of Return and Profitability Index. Theoretical Frame work of Crowd funding and Angel investors.

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

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

E-LEARNING REFERENCES

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

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1		1	-
II	1	1	1	1	-	1
III	2	1	-	1	-	1
IV	1	2	-	2	-	-
V	1	1	-	2	-	1
TOTAL	7	5	2	6	1	3
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	2	3	2	2	3
CO 3	3	2	3	3	2
CO 4	3	2	2	3	3
CO 5	2	3	3	2	3
Ave.	2.6	2.6	2.4	2.6	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Examine the role of financial management in investment and dividend decisions.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Assess the various costs related to Capital.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Justify the financing decisions relating to capital structure.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Analyse the significance and computation of leverages and dividends	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Apply the working capital management strategies and its determinants.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:CORE-III
COURSE NAME:ORGANISATIONAL BEHAVIOUR	COURSE CODE:
SEMESTER:I	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

To provide knowledge on various aspects of Human Behaviour at work place.

COURSE OUTCOMES:

1. Understand the need for Organisational Behaviour and to know the various Organizational Behaviour Models.
2. Assess various theories and their role in Organisational Behaviour
3. Evaluate the Transactional Analysis, Quality of Work Life and Stress Management at work place.
4. Examine the various dimensions of Conflict.
5. Create and maintain Organizational Climate and Culture.

UNIT I (15 Hours)

Introduction to Organisational Behaviour-Meaning-Elements-Need-Approaches–Organisational Behaviour Models.

UNIT II (20 Hours)

Individual Behaviour-Personality-importance-personality theories-determinants of personality-Learning–factors-theories-Attitudes–factors influencing attitude-attitude measurement-functions and change of attitude-Perception–process-determinants-Motivation–theories of motivation-Group Behaviour-Group Dynamics-Group Norms-Group Cohesiveness.

UNIT III (20 Hours)

Transactional Analysis-components-Stress-Meaning-Types-measures to overcome stress-Quality of Work Life-factors responsible for the growing importance of QWL-criteria for measuring QWL-measures to improve QWL and benefits of high QWL.

UNIT IV (20 Hours)

Organizational Conflict-meaning-causes of conflict-stages of conflict-levels of conflict-conflict outcomes-resolution of conflicts-Discipline-positive and negative aspects-objectives-causes of indiscipline-procedures for disciplinary action-the Red Hot Stove Rule-kinds of punishment-principles of natural justice.

UNIT V (15 Hours)

Organizational Dynamics-Effectiveness-Approaches-Organizational Culture–Determinants-types-creation and maintenance of Organizational Culture-Organizational Climate.

Activity-Case Studies-Swiggy's Moonlighting Policy for employees, Coca Cola Case study on Organisational Culture-Godrej Case study on Work Culture-Cultural Shift at Microsoft Corporation

THEORY-100%

REFERENCE BOOKS

1. Dr.S.S.Khanka(2023),“Organisational Behaviour:Texts&Cases”,S.Chand Publications
2. Aswathappa, (2021) “Organizational Behaviour (Text,Cases and Games)”, 7th Edition,Himalaya Publications,Mumbai.
3. Subba Rao,(2021)“Organizational Behaviour”,6th Edition,Himalaya Publications,Mumbai.
4. L.M.Prasad,(2016)“Organizational Behaviour”,6th Edition,Sultan Chand,New Delhi.
5. Stephen P.Robbins(2019),“Essentials of Organisational Behaviour”,Pearson
6. Fred Luthans,Organizational Behavior–An Evidence based approach,Twelfth Edition,FredMGH

E-LEARNING REFERENCES

1. https://www.du.ac.in/uploads/new-web/29122022_Appendix-122.pdf
2. https://sde.uoc.ac.in/sites/default/files/sde_videos/SL_M-BBA-Organisational%20Behaviour.pdf
3. <https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-II-Organizational-Behavior-final-book.pdf>
4. <https://www.totalassignment.com/free-sample/coca-cola-organizational-behavior-case-study>
5. <https://icmrindia.org/casestudies/catalogue/human%20resource%20and%20organization%20behavior/swiggys-moonlighting-policy-excerpts.htm>
6. <https://www.icmrindia.org/casestudies/catalogue/Human%20Resource%20and%20Organization%20Behavior/HROB226.htm>
7. <https://www.icmrindia.org/casestudies/catalogue/Human%20Resource%20and%20Organization%20Behavior/HROB219.htm>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Number s	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 question (each in 1200 words) Q.No.21 is compulsory Case Study Question either from UNIT II or UNIT V.	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	1	-
II	3	2	1
III	3	2	1
IV	2	2	1
V	2	1	1
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	3	2	2	3
CO 3	3	2	3	3	2
CO 4	2	3	3	3	2
CO 5	3	2	3	2	3
Ave.	2.8	2.6	2.6	2.6	2.4

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the need for Organizational Behaviour and to know the various Organizational Behaviour Models.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Assess various theories and their role in Organisational Behaviour	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate the Transactional Analysis, Quality of Work Life and Stress Management at work place.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Examine the various dimensions of Conflict	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Create and maintain Organizational Climate and Culture.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember, K2=Understand, K3=Apply, K4=Analyse, K5=Evaluate, K6=Create

PROGRAMME: M.COM	BATCH:2024-26
PART: III	COURSE COMPONENT: CORE-IV
COURSE NAME: MANAGERIAL ECONOMICS	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To offer expertise and knowledge on the application of economic theories and concepts to business decisions

COURSE OUTCOMES:

1. Analyse the approaches of Managerial economics for managerial decision making.
2. Forecast the business through Demand Analysis.
3. Assess the cost as well as the capital investment analysis
4. Inspect the market structure for pricing and output determination.
5. Synthesize the expertise on the application of economic theories and concepts to business decisions.

UNIT I

(15 Hours)

The Scope and Methods of Managerial Economics-Risk-uncertainty and probability analysis
-Approach to managerial decision making and the theory of firm, Computation of GDP, National Income and Personal Income-Theory.

UNIT II

(15 Hours)

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

(15 Hours)

Concepts in resource allocation, cost analysis; break-even 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

(15 Hours)

Market structure, Pricing and output; General Equilibrium. Product Policy, Rates, Promotion and Market Strategy-Advertising Rates Model-Advertisement Budgeting.

UNIT V

(15 Hours)

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.

THEORY-100%

REFERENCE BOOKS

- Geetika,Piyali Ghosh,Purba Roy Chowdhury,Managerial Economics,McGraw Hill Education Private Limited,3rd Edition,India
- Deepakshi Guptha,Managerial Economics,IK International House Pvt.Ltd,5th Edition,India
- D.M.Dwivedi,Managerial Economics,S Chand And Company Ltd;9th edition,India
- Leela Rani,Managerial Economics,Wiley India Pvt Ltd,8th Edition,India
- Peterson,Managerial Economics 4th Ed.Pearson Education,New Delhi.
- Spencer,M.H.:Managerial Economics,Text Problems and Short Cases

E-LEARNING REFERENCES

1. https://en.wikipedia.org/wiki/Managerial_economics
2. <https://redstagfulfillment.com/what-is-demand-forecasting/>
3. <https://siiet.ac.in/wp-content/uploads/2019/05/CSE-III-IIMEFA-NOTES.pdf>

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTALMARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	3	2	-
II	2	1	1
III	3	1	1
IV	2	2	1
V	2	2	1
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
CO 2	3	3	2	3	2
CO 3	2	3	3	2	3
CO 4	3	2	2	3	3
CO 5	3	2	3	2	3
Ave.	2.8	2.4	2.6	2.6	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyse the approaches of Managerial economics for managerial decision making.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Forecast the business through Demand Analysis.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Assess the cost as well as the capital investment analysis	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Inspect the market structure for pricing and output determination.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Synthesize the expertise on the application of economic theories and concepts to business decisions.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:ELECTIVE-I
COURSE NAME:GOODS AND SERVICE TAX LAWS AND CUSTOMS DUTY	COURSE CODE:
SEMESTER:I	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVE:

To impart important concepts, provisions and practical knowledge relating to Goods and Services tax and Customs Laws.

COURSE OUTCOMES:

- 1 Highlight the implementation of Goods and Services Tax in India.
2. Examine the Registration process and provisions in GST
3. Implement the practical exposure on filing of GST returns.
4. Analyse the emphasis on contribution to Government revenues through taxation.
5. Investigate into the levy and collection of Customs Duty.

UNIT I

(15 Hours)

Goods&Service Tax: Concepts, Meaning, Significance-An overview of Goods&Service Tax(GST) –Introduction of Goods&Service Tax in India-Constitutional Amendment under Pre-Goods&Service Tax Regime&Transitional Provisions.Taxes&Duties not subsumed in GST–Rates of GST in India.

UNIT II

(15 Hours)

Goods&Service Tax(GST)Council&its role–Registration and Returns–GST Registration–Types –GST Returns–GSTR1,GSTR3B,GSTR9,GSTR9A,GSTR9C-Functions and Services performed by Goods&Service Tax Network(GSTN).

UNIT III

(15 Hours)

CGST ACT 2017 Supply–Meaning–Classification–Time of Supply–Valuation–Registration– Voluntary–Compulsory–Input Tax Credit–Eligibility–Reversal–Reverse charge Mechanism–E –Way Bill Returns.

UNIT IV

(15 Hours)

IGST ACT Export and Import of goods and services–Inter State vs Intra state supply–Place of supply;Role of GSTN in implementation of GST–Anti Profiteering rules–Doctrine of Unjust Enrichment–Challenges in implementation of GST.

UNIT V

(15 Hours)

Customs Act,1962:Definitions–Basics–Importance of Customs Duty–Constitutional authority for levy of Customs Duty–Types of Customs Duty–Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty–Transaction Value–Assessable Value–Computation of Assessable Value and Customs Duty

❖ **Problems from Unit–V(Customs Duty)only**

THEORY-80% PROBLEM- 20%

REFERENCE BOOKS

1. T.S.Reddy&Y.Hari Prasad Reddy,Business Taxation,Margham Publications,2018.
2. ICAI–Indirect Tax Study Material,2018.
3. Dr.Vinod K Singhania,Monica Singhania,Students Guide to Income Tax,Taxmann Publications Pvt Ltd.,New Delhi.
4. Girish Ahiya,Dr.Ravi Gupta,Systematic Approach to Income Tax and CST,Bharat Law House Pvt.Ltd.New Delhi.
5. Dr.Sanjeev Kumar,Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt.Ltd.,New Delhi.

E-LEARNING REFERENCES

- 1.<https://gstcouncil.gov.in/brief-historygst>
- 2.<https://www.adityabirlacapital.com/abc-of-money/what-is-gst>
- 3.<https://unacademy.com/content/kerala-psc/study-material/finance/gst-concept-and-implications>
- 4.<https://cbic-gst.gov.in/pdf/CGST-Act-Updated-30092020.pdf>
- 5.https://www.indiacode.nic.in/handle/123456789/2251?sam_handle=123456789/1362
- 6.<https://www.teamleaseregtech.com/resources/acts/article/32/the-customs-act-1962/>
- 7.<https://www.indiafilings.com/learn/customs-duty/>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
	TOTALMARKS			100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3		1		1	
II	2		2		1	
III	3		2		1	
IV	2		2		-	
V	2		1			1
TOTAL	12		8		3	1
	SECTION A-12		SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	2	3	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	2
CO 5	2	3	2	3	3
Ave.	2.6	2.8	2.6	2.8	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Highlight the implementation of Goods and Services Tax in India.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Examine the Registration process and provisions in GST	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Implement the practical exposure on filing of GST returns.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Analyse the emphasis on contribution to Government revenues through taxation.	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO5	Investigate into the levy and collection of Customs Duty.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:-IV	COURSE COMPONENT:SOFT SKILL-I
COURSE NAME: COMMUNICATION AND PRESENTATION SKILLS	COURSE CODE:
SEMESTER:I	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

1. Students will demonstrate the ability to listen to others actively, understand diverse perspectives, and paraphrase key points accurately, enhancing their comprehension skills in various personal and professional contexts.
2. Students will be able to articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication.
3. Students will develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, enhancing self-assurance and effectiveness in interpersonal and group communication.
4. Students will learn to adapt their communication style and approach based on the audience, context, and purpose of communication, fostering flexibility and versatility in interacting with diverse individuals and groups.
5. Students will acquire techniques for resolving conflicts, managing disagreements, and negotiating mutually beneficial outcomes through effective communication strategies, promoting constructive problem-solving and collaboration in personal and professional settings.

UNIT I Essentials of Effective Communication (6 Hours)

Communication Skills-LSRW-Characteristic features of LSRW-Consequences of Ineffective Communication-Impact of technology on Communication

UNIT II Types of Communication (6 Hours)

Verbal Communication–Non-verbal Communication-Visual Communication-Written Communication-Group Communication-Digital Communication-Formal and Informal Communication-Vertical-Horizontal-Diagonal Grapevine

UNIT III Barriers in Communication (6 Hours)

Physical Barriers-Language Barriers-Social and Cultural Barriers-Psychological Barriers-Semantic Barriers-Interpersonal Barriers-Technological Barriers-Means to overcome the various barriers to Communication

UNIT IV Etiquettes and Ethical Practices in Communication

(6 Hours)

Active Listening-Clarity and Conciseness-Professional Tone-Timeliness-Constructive Feedback-Transparency-Professionalism-Accountability-Confidentiality-Cultural-Sensitivity-Emotional Intelligence-Empathy-Social Intelligence-Social Etiquettes-Appreciation and Gratitude

UNIT V Presentation Skills

(6 Hours)

Types of Presentation-Preparing a presentation-Do's and Don'ts while giving a presentation-Managing tools for presentation-Using Prompts-Making effective uses of Audio/Visual aids during presentation-Dealing with Questions,Interruptions and Pauses-Practical:Participating in Mock presentations

PRESCRIBED BOOKS

1. Monippally,Matthukutty,M.Business Communication Strategies.New Delhi:Tata McGraw-Hill Publishing Company Ltd.,2001.
2. Peter,Francis.(2012)Soft Skills and Professional Communication.New Delhi:Tata McGraw Hill.
3. Raman,Meenakshi&Prakash Singh(2012)Business Communication Oxford University Press

REFERENCE BOOKS

1. Gallo,Maria.D(2018)Stop Lecturing Start Communicating:The Public Speaking Survival Guide for Business Kindle Edition
2. Hasson,Gill.(2012)Brilliant Communication Skills.Great Britain:Pearson Education.
3. Patil,Shailesh(2020)Handbook on Public Speaking,Presentation&Communication Skills:Principles&Practices to create high impact presentations&meaningful conversations,Chennai,Notion Press Media Pvt Ltd.

E-LEARNING RESOURCES

1. <https://uwaterloo.ca/centre-for-teaching-excellence/catalogs/tip-sheets/effective-communication-barriers-and-strategies>
2. <https://www.coursera.org/articles/presentation-skills>
3. <https://positivepsychology.com/how-to-improve-communication-skills/>

GUIDELINES FOR QUESTION PAPER SETTING

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal - Choice)	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	2	-
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL	7	6	4
SECTION A-7			SECTION B-6
			SECTION C-4

SEMESTER II

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-V
COURSE NAME:ADVANCED COST AND MANAGEMENT ACCOUNTING	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVES:

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.

COURSE OUTCOMES:

1. Examine the essentials of costing system and its installation.
2. Prioritize the assessment of process costing towards normal and abnormal losses and gains.
3. Design budgets and evaluate through effective budgetary control.
4. Assess the preparation and interpretation of financial statement analysis.
5. Construct the cash flow analysis and standard costing and develop the skills of students in preparation of cost and management accounting statements.

UNIT-I

(11 hours)

Introduction to CAS-Cost Accounting Standards CAS-1 Classification of Cost,CAS3-Production and Operation OH,CAS4-Cost of Production,CAS6-Material Cost and CAS7-Employee Cost
- Installation of costing system-Essentials of a good cost accounting system-cost reduction and cost control techniques-control over wastage,scrap,spoilage and defectives

UNIT-II

(18 hours)

Process costing-meaning and features-treatment of normal loss,abnormal loss and abnormal gain
- treatment of equivalent units-inter-process profit.

UNIT-III

(12 hours)

Budgetary Control-meaning-classification of Budgets-Material Budget,Production Budget,Sales Budget,Purchaser Budget,Flexible Budgets,Cash Budget,Zero Base Budgets-Control ratios

UNIT-IV

(16 hours)

Financial Statement analysis-meaning and types of financial statements-comparative financial statements-common size financial statements-Trend analysis-Ratios meaning-meritsand demerits-Methods of ratio analysis-profitability ratios-turnover ratios and solvency ratios,Construction of Trading,Profit and Loss account and Balance Sheet.

UNIT-V

(18 hours)

Cash Flow analysis-meaning and uses,construction of Cash flow statement.(AS 3 Indirect Method),Standard Costing-Meaning,Importance,Standard Costing vs Budgetary Control,Computation of Material and Labour variances only.

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Maheswari, D.S., "Principles of Management Accounting" Sultan Chand & Sons, Delhi-53, 17th Edition
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. al. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw Hill Choudhary
6. Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
7. Reddy, T.S., & Y. Hariprasad Reddy, Management Accounting, Margham Publications, 15th Edition.

E-LEARNING REFERENCES

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

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

GUIDELINES TO THE QUESTION PAPER SETTERS

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	2	1	-	1	-	1
III	1	2	1	1	-	1
IV	1	2	1	2	-	1
V	1	-	-	1	-	1
TOTAL	7	5	3	5	-	4
SECTION A -12			SECTION B -8		SECTION C -4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	2
CO 2	3	2	3	3	2
CO 3	2	2	3	3	3
CO 4	3	2	2	3	3
CO 5	2	3	2	2	3
Ave.	2.6	2.4	2.6	2.6	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Examine the essentials of costing system and its installation.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Prioritize the assessment of process costing towards normal and abnormal losses and gains.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Design budgets and evaluate through effective budgetary control.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Assess the preparation and interpretation of financial statement analysis.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Construct the cash flow analysis and standard costing and develop the skills of students in preparation of cost and management accounting statements.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-VI
COURSE NAME:ADVANCED BUSINESS STATISTICS	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

1. Assess the Times Series and Trend Analysis
2. Prioritize the Index numbers and cost of living index
3. Measure the usage of Probability distributions
4. Compare and contrast Probability binomial, Normal and poison distribution
5. Analyse the different sampling techniques and distributions to construct expertise in statistics methods and applications for statistical analysis.

UNIT-I

(15 Hours)

Time Series Analysis–components of time series–Graphic method–least square method–moving average-seasonal index(simple and ratio moving average method)-Trend analysis

UNIT-II

(15 Hours)

Index Numbers–Aggregative and Relative Index–simple and weighted method, Chain and Fixed Index–construction of Cost of Living Index and methods.

UNIT-III

(15 Hours)

Probability–measurement–Addition and Multiplication theorems–Bayesian theorem-combination

UNIT-IV

(15 Hours)

Theoretical Distribution–Binomial, Normal and Poisson Distributions-definition–characteristics – problems.

UNIT-V

(15 Hours)

Sampling-Sampling methods-sampling error-Sample size and standard error-Sampling distribution-Central limit theorems-Estimating population parameters-point and interval estimates-percentage and mean population from large sample and small sample.

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

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

E-LEARNING REFERENCES

1. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
2. [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)
3. <http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%28%29.pdf>
4. <https://www.dynamictutorialsandservices.org/2021/01/probability-theory-business-statistics.html>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	1	-	1
II	2	-	-	1	-	1
III	2	-	1	1	-	1
IV	3	-	-	1	-	1
V	3	-	1	1	-	-
TOTAL	12		3	5	-	4
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	3	3	2	3
CO 2	3	3	2	3	2
CO 3	2	3	3	2	3
CO 4	3	2	2	3	3
CO 5	2	3	3	2	3
Ave.	2.4	2.8	2.6	2.4	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Assess the Times Series and Trend Analysis	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Prioritize the Index numbers and cost of living index	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Measure the usage of Probability distributions	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Compare and contrast Probability binomial,Normal and poisson distribution	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Analyse the different sampling techniques and distributions to construct expertise in statistics methods and applications for statistical analysis.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:CORE-VII
COURSE NAME:COMPUTERIZED ACCOUNTING	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:4	TOTAL HOURS:75
100%PRACTICAL	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

1. Understand the concept of accounting software and integrate with financial accounting.
2. Create of Accounts and Inventory Masters.
3. Prepare the financial and inventory statements.
4. Position the voucher entries into real time business.
5. Construct the technology-oriented modules for financial records and manage the business transactions effectively.

UNIT-I (15 Hours)

Introduction–Features and advantages of Computerized Accounting–Purchases and Sales–Debit and Credit–Types of Accounts–Rules of Double Entry system–Account Books(Journal,Ledger,Subsidiary Books,Final Accounts)-Inventory system.

UNIT-II (15 Hours)

Start Up Screen–Components–Creation of a Company–Accounts Only,Accounts with Inventory.Configuration features–Accounting Features,Inventory Features and Statutory Features.

UNIT-III (15 Hours)

Creation of Accounts Master–Accounts Info.-Ledger,Groups,Cost Categories,Cost Centre-Creation of Inventory Masters–Inventory Info.-Stock Item,Stock Group,Units of Measurement.Bill-wise details–Advantages and Disadvantages.

UNIT-IV (15 Hours)

Accounting Voucher Entry–Contra,Receipt,Payment,Journal,Purchase,Sales,Debit Note and Credit Note-Accounting Reports–Trial Balance-Profit and Loss Account-Balance Sheet,Cash&Bank books-Ledger Summaries–Bills Receivables and Payable Statements.

UNIT-V (15 Hours)

Inventory Voucher Entry-Delivery Challan–Goods Receipt Note-Stock Transfer-Bill of Materials-Physical Stock Voucher-Batch wise details-Inventory Report-Stock Summaries-Order Books Summary-Purchase Order summary-Sales Order Summary-Statutory Reports.

PRACTICAL - 10

Note: The practical examination will be conducted by Internal and External Examiner jointly. The practical paper(3 Hours&100 Marks)will be scaled to 50 marks, Continuous Internal Assessment for 50 marks will be awarded for the regular Practical.

The candidate has to secure 50%in each of the CIA and the End Semester Practical to secure pass. Failure to secure the minimum marks either in the CIA or the End Semester Practical will entitle to reappear only in that component. 20 marks out of 100 for the practical paper is reserved for the record note book.

REFERENCE BOOKS

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

E-LEARNING REFERENCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 3 out of 5 programmes	1-5	20	60
B	Answer any 2 out of 4 Programmes	6-9	10	20
	Record Note Book	20		
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR PRACTICALS

UNITS	SECTION A	SECTION B
I	1	-
II	1	1
III	1	1
IV	1	1
V	1	1
TOTAL	5	4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	2
CO 2	3	2	3	2	3
CO 3	2	3	3	3	2
CO 4	3	3	2	3	3
CO 5	3	2	3	2	3
Ave.	2.8	2.6	2.8	2.6	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the concept of TALLY software and integrate with financial accounting.	PSO 1,2,3,4,5	K3,K4,K5
CO2	Create of Accounts and Inventory Masters.	PSO 1,2,3,4,5	K3,K4,K5
CO3	Prepare the financial and inventory statements.	PSO 1,2,3,4,5	K3,K4,K5
CO4	Position the voucher entries into real time business.	PSO 1,2,3,4,5	K3,K4,K5
CO5	Construct the technology-oriented modules for financial records and manage the business transactions effectively.	PSO 1,2,3,4,5	K3,K4,K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-VIII
COURSE NAME:INCOME TAX LAW AND PRACTICE	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVE:

To explore knowledge on income tax law and practice to develop the skills in computing total income and tax liability.

COURSE OUTCOMES:

1. Understand the provisions regarding computation of Salary Income.
2. Discuss the various provisions regarding computation of Income from House Property and Profits and Gains of Business or Profession.
3. Impart knowledge on Capital Gain and Income from Other Sources.
4. Explain the provisions regarding computation of Set off and Carry forward of losses, various deductions from Gross Total Income and tax liability of individuals.
5. Assess the e-filing procedure and various Income Tax forms and Returns.

UNIT-I

(15 Hours)

Salary income–Allowances–Dearness Allowance–House Rent Allowance–Education Allowance – City Compensatory Allowance, Medical Allowance, Conveyance allowance, Travelling allowance, Entertainment allowance–Perquisites–Rent Free Accommodation–Car Perquisite–Laptop given to employees–Medical Benefits–Gratuity–Pension–Commutation of Pension–Leave Salary–Taxability of Provident funds–Deductions U/S 16–Computation of Salary Income.

UNIT-II

(15 Hours)

Income from House Property–Definition of Annual Value–Computation of Income of Let out and Self Occupied properties–Treatment of Loss under the head House Property–Profits and Gains of Business or Profession–Allowable and not allowable expenses–Maintenance of Books of Accounts u/s 44AA–Compulsory Audit of accounts u/s 44AB–Computation of income u/s 44AD & 44AE–Computation of Profits and Gains of Business or Profession.

UNIT-III

(15 Hours)

Capital Gains–Types of Capital Gains–Transactions not included as transfer–Cost of Acquisition and Cost of Improvement–Indexation of Cost–Computation of Capital Gains–Income from other sources–Deductions in computing income under the head Income from other sources.

UNIT-IV

(15 Hours)

Set off, Carry forward and set off of losses–Deductions from gross total income: 80C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80DDB, 80G, 80GGA, 80TTA, 80TTB, 80U–Assessment of Individuals–Computation of Tax liability of Individuals (Old Regime and Alternative Tax Regime).

UNIT-V**(15 Hours)**

Due date of Filing of Return–Permanent Account Number(PAN)–Meaning and its uses–Advance payment of Tax–Deduction of Tax at Source.E-Filing–Meaning–Procedure-Form 26AS-Form 10-Form 10C–Form 10E-Form 16-ITR-1 and ITR-4–Types of Assessment.

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

(Latest edition of the books to be referred)

1. Reddy,T.S.&Hariprasad Reddy Y,Income Tax Theory,Law&Practice,Margham Publications,Chennai.
2. Dr.Anshika Bansal&Prof.Preeti Rani Mittal,Income Tax Law and Practice,Sultan Chand&Sons Publications
3. Vinod,K.Singhania,Students Guide to Income Tax,Taxman Publications Pvt.Ltd.
4. Gaur&Narang,Income Tax Law&Practice,Kalyani Publisher
5. Mehrotra-Income Tax Law&Accounts,Goyal,Sathiya Bhavan Publications.
6. Bhagavathi Prasad,"Income Tax Law and Practice",Wishwa Prakashan,New Delhi.
7. Hariharan N,Income Tax Law&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai.

E-LEARNING REFERENCES

1. www.icaai.org/post.html?postid=19154
2. www.incometaxindia.gov.in/
3. <https://cleartax.in/s/view-form-26as-tax-credit-statement>
4. <https://cleartax.in/s/what-is-form-16>
5. https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF
6. https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1
II	1	1		2	-	1
III	1	2		1	-	1
IV	1	2	-	2	-	1
V	1	-	1		-	-
TOTAL	5	7	2	6	-	4
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	2	3
CO 2	2	3	3	2	3
CO 3	3	2	3	3	2
CO 4	2	3	2	3	3
CO 5	3	2	3	2	3
Ave.	2.6	2.6	2.6	2.4	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the provisions regarding computation of Salary Income.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Discuss the various provisions regarding computation of Income from House Property and Profits and Gains of Business or Profession	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Impart knowledge on Capital Gain and Income from Other Sources.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Explain the provisions regarding computation of Set off and Carry forward of losses,various deductions from Gross Total Income and tax liability of individuals.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Assess the e-filing procedure and various Income Tax forms and Returns.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM.	BATCH:2024-26
PART:III	COURSE COMPONENT:ELECTIVE-II
COURSE NAME:MODERN MANAGEMENT PRACTICES	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVES:

To enlighten the students about the various management practices which play a vital role in functioning of an organisation in an effective way.

To highlight the SWOC analysis process for an individual and the organisation and the importance of CSR which are essentially required to take the challenges in the current scenario.

COURSE OUTCOMES:

1. Analyze the importance of Leadership and examine the leadership styles.
2. Assess the skills to build Emotional Quotient.
3. Examine the tips for effective management and to analyse the case studies.
4. Evaluate the Internal and External factors of SWOC Analysis.
5. Understand the Corporate Social Responsibility in Business.

UNIT-I

(15 Hours)

Leadership-Meaning and Definition-Importance of Leadership-Characteristics of Leadership-Difference between Management and Leadership-Traits of an ethical Leader-Role of a Leader-Leadership styles - Management thoughts focused in Thirukkural(Thirukkural verses-158, 435, 467, 471, 483, 517, 611, 616, 619, 668)

UNIT-II

(15 Hours)

Emotional Quotient-Meaning and Definition-Importance of Emotional Quotient-Benefits-Components of Emotional Quotient-Difference between Intelligence Quotient and Emotional Quotient-Skills to build Emotional Quotient.EQ Test.

UNIT-III

(15 Hours)

Time Management-Meaning-Need for Time Management-Benefits-Tips for effective Time Management-Consequences of Poor time management-Priority Matrix in Time Management-Time Management skills for workplace success.

UNIT-IV

(15 Hours)

SWOC Analysis in Strategic Management-Meaning-Objectives of SWOC Analysis-Internal and external factors of SWOC Analysis-Process of Conducting and evaluating SWOC Analysis.Applicability of SWOC to Individual and Organisation.

UNIT-V

(15 Hours)

Business Ethics and Social Responsibilities-Meaning of Ethics-Pillars of Ethics-Ethical Theories-Utilitarianism Theory-Deontology Theory-Virtue Theory-Concept of social responsibility-Areas of social Responsibility-Corporate social responsibility in business

Activity-Case Study-Google's Implementation of Emotional Intelligence Training-Elon Musk's Approach to Time Management at SpaceX and Tesla-Coca-Cola's SWOC Analysis for Market Expansion-Patagonia's Commitment to Corporate Social Responsibility(CSR)

THEORY-100%

REFERENCE BOOKS

1. C.B.Gupta,Management Theory&Practice-Sultan Chand&Sons-New Delhi.
2. L.M.Prasad,Principles&Practice of Management-Sultan Chand&Sons-New Delhi.
3. P.C.Tripathi&P.N Reddy,Principles of Managements-Tata Mc.Graw Hill-New Delhi.
4. Boyatzis,R.E.,“Developing Emotional Intelligence Competencies”,Psychology Press.
5. Stephen J.Andriole,Best Practices in Business Technology Management”,Auerbach Publications
6. Marc Mancini,“Time Management”,MCGraw-Hill Publications
- 7.Business Ethics:Decision-Making for Personal Integrity&Social Responsibility by Laura Hartmanand Joseph DesJardins,MCGraw-Hill Publications.

E-LEARNING REFERENCES

1. https://www.managementstudyguide.com/leadership_basics.htm
2. <https://ctb.ku.edu/en/table-of-contents/leadership/leadership-ideas/leadership-styles/main>
3. <https://celadonbooks.com/what-is-emotional-intelligence/>
4. <https://www.managementstudyguide.com/time-management.htm>
5. <https://meas.illinois.edu/wp-content/uploads/2017/02/Tips-and-Facts-A-SWOC-Analysis.pdf>
6. <https://managementhelp.org/businessethics/index.htm>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	1	1
II	2	2	1
III	2	2	1
IV	3	2	1
V	3	1	-
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	2	3	3	3	3
CO 3	3	2	3	3	2
CO 4	2	3	3	3	3
CO 5	3	2	3	2	3
Ave.	2.6	2.6	2.8	2.8	2.6

PSO- CO- QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyze the importance of Leadership and examine the leadership styles.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Assess the skills to build Emotional Quotient.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Examine the tips for effective management and to analyse the case studies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate the Internal and External factors of SWOC Analysis.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand the Corporate Social Responsibility in Business.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: EDE-I
COURSE NAME:BASICS OF BANKING	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:3	TOTAL HOURS:45
THEORY	

COURSE OBJECTIVE:

To enlighten the students about the services of Reserve Bank of India and Commercial banks which plays vital role in developing our economy.

COURSE OUTCOMES:

1. Examine the practical insights into Banking Sector and Financial System in India
2. Understand the role of RBI in the Indian Banking Sector.
3. Familiarize them about the workings of modern commercial banks and types of bank account which are operated in India.
4. Analyse the concept of negotiable instruments and its relevance in day-to-day activities.
5. Determine the various banking innovations and e-services offered by the modern banking system.

UNIT-I

(8 Hours)

Meaning&Definition of Banking–Importance of Banking-Nationalised Banks-Private Banks-Non-Banking Financial Companies(NBFC)-Basic concepts

UNIT-II

(10 Hours)

Reserve Bank of India–Role and functions of RBI-Traditional functions-Promotional Functions-Supervisory Functions.

UNIT-III

(10Hours)

Commercial Banks-Meaning--Primary functions-Secondary functions-opening of an account-types of Accounts and Deposits–Savings account–Current account–Fixed deposit–Recurring deposit-Functions of Modern Commercial Banks

UNIT-IV

(10 Hours)

Negotiable Instruments–Cheque-features of Cheque-crossing of a Cheque-types of crossing–Benefits of crossing.

UNIT-V

(7 Hours)

E- banking–meaning–benefits of e-banking–various services of e-banking–Online banking–Mobile banking–ATM–Debit and Credit Card Services–Point of Sale–Unified Payment Interface(UPI)-Electronic Data Interchange(EDI)–Electronic Fund Transfer(EFT)–National Electronic Funds Transfer(NEFT)–Real-Time Gross settlement(RTGS)–immediate Payment Services(IMPS)–Basics.

THEORY-100%

REFERENCE BOOKS

1. Banking Theory Law and Practice–K.P.M.Sundaram and P.N.Varshney–Sultan Chand&Sons
2. Banking Theory Law and Practice–B.Santhanam, Margham Publications
3. Banking Law and Practice–S.N.Maheswari and S.K.Maheswari, Kalyani Publications
4. Indian Banking–Dr.S.Natarajan and Dr.R.Parameswaran–S.Chand Publications
5. Tannan’s Banking Law&Practice in India–Vinod Kothari, Lexis nexis Publications

E-LEARNING REFERENCES

1. <https://app1.unipune.ac.in/external/course-material/Fundamental-of-Banking-English.pdf>
2. <https://www.vedantu.com/commerce/types-of-banking>
3. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
4. http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/BANK%20AND%20BANKI NG%20Modern_Banking.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	3	2	-
II	2	2	1
III	2	1	1
IV	2	2	1
V	3	1	1
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	2	3	2	3
CO 3	3	2	3	3	2
CO 4	2	3	2	3	3
CO 5	2	2	3	2	3
Ave.	2.6	2.4	2.6	2.6	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Acquire basic knowledge of accounting concepts and accounting standards	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Grasp the accounting treatment of bank reconciliation statement and Insurance claims.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Understand and prepare Final accounts of Sole trading concern.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Explain the accounting methods for special transactions	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Convert single entry system into systematic accounting.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:-IV	COURSE COMPONENT:SOFT SKILL-II
COURSE NAME:ADVANCED COMPUTING PARADIGMS	COURSE CODE:
SEMESTER:II	MARKS:100
CREDITS:2	TOTAL HOURS:30
PRACTICAL	

COURSE OBJECTIVE

To provide deep understanding and practical experience in emerging methodologies in IT.

COURSE OUTCOMES

1. Ability to do advance data processing using Excel.
2. Competency to represent data efficiently using Excel and Chat GPT
3. Adeptness to integrate AI Tools with Microsoft word and Microsoft Power point and to Translate documents using AI.
4. Skill to use the open source design tool Canva
5. Ability to efficiently visualize data using Tableau.

UNIT-I

(6Hours)

Excel:Cell Reference-Types of Cell Reference-Ranges,Named Ranges,Functions-Sum,Average,Max,Min,Count,Count A,Count Blank-Logical Functions-If and Nested If Functions,If with AND,OR,NOT,Count,If.

UNIT-II

(6 Hours)

Conditional Formatting:PivotTables-Basic PivotTable Data,Insert a Pivot Table,Lookup Functions-Excel with Chat GPT.

UNIT-III

(6 Hours)

AI Tools:Integrating Chat GPT in Microsoft Word,AI tool for PowerPoint Presentation-ANUVADINI:Voice&Document AI Translation Tools.

UNIT-IV

(6 Hours)

Introduction to Open Source Design Tools-Canva:What is Canva?-Logging into Canva-Choosing a Carleton templates-Canva Editor-Open and edit your design-Using the Canva sidebar-Save and download your design piece-Share your design.

UNIT-V

(6 Hours)

Tableau-Introduction-Adding Data Sources in Tableau-Data Types-Working with Measures and Dimensions-Working with Marks--Creating Charts-Bar Chart-Line Chart-Maps.

E-LEARNING REFERENCES

1. <https://www.w3schools.com/>
2. <https://anuvadini.aicte-india.org/>
3. <https://d31kydh6n6r5j5.cloudfront.net/uploads/sites/158/2020/06/Canva-Userguide.pdf>

SEMESTER III

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-IX
COURSE NAME:BUSINESS RESEARCH METHODS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To learn and acquire knowledge about Business Research Methods and to gain practical experience to conduct Research in Business.

COURSE OUTCOME:

1. Understand the Concepts of Research,Business Research and the Areas of business research.
2. Bring out an idea of Business Research Gap,Selection of Problem and Formulation of hypothesis
3. Gather an idea about Methods of Data Collection,Probability and Non-Probability Sampling Methods and Determination of sample size.
4. Gain Knowledge about different Sources of Data Collection.
5. Acquire knowledge about data analysis and Report Writing

UNIT-I:Introduction to Research

(10 Hours)

Research:Meaning-Definitions-Objectives-Importance-Business Research vs.Social Science Research-Types of research-Business Research-Major areas of Business Research:Financial Analysis Research-Human Resource Development Research-Marketing and Consumer Behavior Research-Management Research-An overview of the research process-Ethics in Research.

UNIT-II:Selection and Formulation of Business Research Problems

(15 Hours)

Business Research Problems-Meaning,Sources,Criteria-Sources of Literature for Research-Review of Literature-Identification of Research Gap-Framing of Objectives-Formulation of Hypothesis-Testing of Hypothesis.

UNIT-III:Methods of Data Collection

(15 Hours)

Census Survey:Meaning and features-Census Vs.Sample Survey-Sample survey:Meaning,Importance-Sampling Process-Methods of Sampling:Probability Sampling and Non-Probability-Determination of Sampling method and Sample Size-Pilot Study-Testing Of Reliability and Validity of Sampling-Sampling Error-Case study.

UNIT-IV:Techniques of Data Collection

(20 Hours)

Primary Data:Meaning,Objectives and Importance-Advantages and Limitations of Primary Data-Variable:Meaning and types-Techniques of Primary Data collection:Interview,Interview Schedule,Questionnaire,Observation-Secondary Data:Meaning and sources-Differences between primary data and secondary data.

UNIT–V:Data Analysis and Report Writing**(15 Hours)**

Data Entry-Editing the data-Data Analysis–Diagrammatic and Graphical Representation-Tools Used for Analysis:Parametric Test:t-test,Z-test,F-test,ANOVA,Correlation coefficient and Linear Regression.Non-Parametric test:Chi-Square test,Rank Correlation,Mann-Whitney U test,Wilcoxon Sign Rank test,Krushkal-Wallis test,Friedman test–Research Findings-Usage of SPSS.Business Research Report–Style of Research Reports:Anderson Model,MLA Model,APA model
–Lay out of Business Research Report-Mechanics of report writing–Footnote and Endnote-Bibliography.

THEORY:100%**REFERENCE BOOKS**

1. D.R.Cooper,(2017),Business Research Methods,Tata Mcgraw Hill,New Delhi.
2. C.R.Kothari,(2012),Research Methodology,New Age International Publishers,New Delhi.
- 3.P.C.Tripathi,Research Methodology,(2014),Sultan Chand&Sons,New Delhi.
4. Sashi K.Guptha and ParneetRangi,(2018),Research Methodology and Report Writing,Kalyani Publisher,Ludhiana.
5. O.R.Krishnaswami and M.Ranganathan,(2016),Methodology of Research in Social Sciences,Himalaya Publishing House,Delhi.
6. Dipak Kumar Battacharyya,(2013),Research Methodology Excel Books,New Delhi.

E-LEARNING REFERENCES

1. <https://www.apa.org/education/undergrad/research/business>
2. <https://www.utc.edu/library/help/instructional-materials/online-tutorials/formulate-research-problem.php>
3. <https://www.research-methodology.net/survey-research/census-vs-sample-survey/>
4. <https://courses.lumenlearning.com/boundless-business/chapter/primary-data-collection-methods/>
5. https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTALMARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
	THEORY	THEORY	THEORY
I	3	2	1
II	2	2	-
III	2	1	1
IV	3	2	1
V	2	1	1
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	2
CO 2	3	3	3	2	3
CO 3	3	2	3	3	3
CO 4	2	3	2	3	3
CO 5	3	2	3	2	3
Ave.	2.8	2.6	2.8	2.6	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the Concepts of Research,Business Research and the Areas of business research	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Bring out an idea of Business Research Gap,Selection of Problem and Formulation of hypothesis	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO3	Gather an idea about Methods of Data Collection,Probability and Non-Probability Sampling Methods and Determination of sample size	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Gain Knowledge about different Sources of Data Collection	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Acquire knowledge about data analysis and Report Writing	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:CORE-X
COURSE NAME:INFORMATION TECHNOLOGY IN BUSINESS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:4	TOTAL HOURS:75
PRACTICAL	

COURSE OBJECTIVE:

To enable the students to explore the applications of Information technology in business.

COURSE OUTCOMES:

1. Explore the implications of e-commerce tools for business development.
2. Examine the data visualization tools for deriving analytical reports.
3. Investigate the business connections through AI tools.
4. Apply the Google analytics and HR analytics for business-driven models
5. Categorize the business process reports through Google Workspace.

UNIT I

(15 Hours)

E-Commerce Tools

Managing Online Stores–Creation of contents using Canva education version–Designing through Logo,Flyer,Banner Maker-Productivity tool-Coda-creation of collaborative documents,connected to tables,charts-powerful formulas and automation.

Project Management tool–Planning,executing,controlling projects through Open Work Bench-Social Media Management Platforms-SEO tools–Ahrefs.com-SEO reporting tools–Google search Console,Google Data Studio

UNIT II

(15 Hours)

Data Visualization Tools

Data Visualization using Tableau-Basics-Data types-File systems-working with Data sources-Import of Excel files–Create Visualizations-Quick table calculations-Building a range of essentials charts.Introduction to Microsoft Power BI--Find,collect and clean data from different sources-creation of analytical reports.

UNIT III

(15 Hours)

Business Intelligence Tools

HR analytics tools-Introduction to HR analytics-Getting started-Descriptive statistics-projecting employee salary using Linear Regression-Projecting employee turnover-Google Analytics-simple queries-Database–Inserting and fetching records-Drop shipping channels-Email News Letters

UNIT IV

(15 Hours)

AI Tools in Business

Chat GPT-Generating sample data-Generating Documentation-Audio podcasts Creation of Blogs and Videos-Text conversion into Video(Steve.ai)-Picasso,Ideogram-Content tuning–Google translator-Inventory Management tool-ODOO

UNIT V

(15 Hours)

Navigation Tools

Google Workspace–preparation of business reports through Google Docs-Budget preparation-Cash, Flexible, Production, Sales, Material Budgets through Google sheets-Pivot table-Google slides-slide designs-Business Interaction programmes through G Meet and G forms.

PRACTICAL - 100%

Note:The practical examination will be conducted by an internal examiner and an external examiner jointly. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. Continuous Internal Assessment for 50 marks will be awarded for the regular Practical.

The candidate has to secure 50% in each of the CIA and the End Semester Practical to secure pass. Failure to secure the minimum marks either in the CIA or the End Semester Practical will entitle to reappear only in that component. 20 marks out of 100 for the practical paper is reserved for the record note book.

REFERENCE BOOKS

1. Alberto Ferrai and Macro Russo-Introducing Microsoft Power BI, Microsoft Press, Microsoft corporation.
2. Alexis, Leon & Mathew Leon, Fundamentals of IT, Vikas Publishers.

E-LEARNING REFERENCES

1. <https://www.canva.com/for-campus/>
2. <https://coda.io/pricing>
3. <https://ahrefs.com/free-seo-tools>
4. <https://ahrefs.com/academy/how-to-use-ahrefs/dashboard>
5. <https://ahrefs.com/blog/seo-reporting-tools/>
6. <https://www.geeksforgeeks.org/tableau-tutorial/>
7. <https://www.geeksforgeeks.org/best-ai-language-translation-tools/>
8. <https://www.datacamp.com/blog/top-business-intelligence-tools>
9. <https://www.datacamp.com/tracks/power-bi-fundamentals>
10. <https://www.datacamp.com/courses/introduction-to-power-bi>
11. <https://www.datacamp.com/blog/top-business-intelligence-tools>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 3 out of 5 programmes	1-5	20	60
B	Answer any 2 out of 4 Programmes	6-9	10	20
	Record Note Book			20
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR PRACTICAL

UNITS	SECTION A	SECTION B
I	1	1
II	1	1
III	1	-
IV	1	1
V	1	1
TOTAL	5	4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	3
CO 2	3	3	3	2	3
CO 3	2	3	3	3	2
CO 4	3	3	2	3	3
CO 5	3	2	3	2	3
Ave.	2.8	2.8	2.6	2.6	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Explore the implications of e-commerce tools for business development.	PSO 1,2,3,4,5	K3,K4,K5
CO2	Examine the data visualization tools for deriving analytical reports.	PSO 1,2,3,4,5	K3,K4,K5
CO3	Investigate the business connections through AI tools.	PSO 1,2,3,4,5	K3,K4,K5
CO4	Apply the Google analytics and HR analytics for business-driven models	PSO 1,2,3,4,5	K3,K4,K5
CO5	Categorize the business process reports through Google Workspace.	PSO 1,2,3,4,5	K3,K4,K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:CORE XI
COURSE NAME:ACCOUNTING FOR MANAGERS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVE:

To apply advanced managerial accounting concepts in order to make more informed and more effective decisions insimulated and actual business situations.

COURSE OUTCOMES:

1. Compare and contrast the pricing decisions under special circumstances.
2. Investigate into Differential costing in managerial decision making.
3. Assess the various Capital Investment Decisions.
4. Examine the Transfer pricing and performance measurement.
5. Apply advanced managerial accounting concepts in order to make more effective decisions in simulated and actual business situations.

UNIT-I

(15 Hours)

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

UNIT-II

(15 Hours)

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

UNIT-III

(15 Hours)

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

UNIT-IV

(15 Hours)

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

(15 Hours)

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

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

1. Management Accounting:Information for Decision-Making and Strategy Execution"by Anthony A. Atkinson,Robert S.Kaplan,S.Mark Young(Latest edition:2021).
2. Managerial Accounting"by Ray Garrison,Eric Noreen,Peter Brewer(Latest edition:2022).
3. Advanced Management Accounting–StudyMaterial–Institute of Chartered Accountants
4. Management Accounting:Principles and Applications"by Leslie G.Eldenburger,Susan K.Wolcott,Louis C.Lupinetti(Latest edition:2021)..

E-LEARNING REFERENCES

1. <https://www.cimaglobal.com/Research--Insight/Management-accounting/>
2. <https://hbr.org/topic/management-accounting>
3. <https://aaahq.org/Sections/Management-Accounting-Section>
4. <https://www.investopedia.com/terms/m/managerial-accounting.asp>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTALMARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	1	-	-
II	2	-	-	1	-	1
III	3	-	1	1	-	1
IV	2	-	-	1	-	1
V	2	-	1	1	-	1
TOTAL	12	-	3	5	-	4
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	3
CO 2	3	3	2	3	3
CO 3	3	3	3	3	2
CO 4	3	3	2	3	3
CO 5	2	2	3	3	3
Ave.	2.8	2.8	2.6	2.8	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Compare and contrast the pricing decisions under special circumstances.	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	Investigate into Differential costing in managerial decision making.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Assess the various Capital Investment Decisions.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Examine the Transfer pricing and performance measurement.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Apply advanced managerial accounting concepts in order to make more effective decisions in simulated and actual business situations.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:ELECTIVE– III
COURSE NAME:ACCOUNTING FOR SPECIALISED INSTITUTIONS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVES:

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.

COURSE OUTCOMES:

1. Categorize accounting practices of various specialized institutions and to update the knowledge of Conversion of business into Company form of organisation.
2. Equip with the concept of Amalgamation, Absorption and External Reconstruction
3. Examine the proceedings for preparation of Profit and Loss Account and Balance Sheet of Holding and Subsidiary Companies.
4. Assess the different schedules of Banking Companies on loans and advances.
5. Facilitate the students relating to generation of revenues and claims of General and Life Insurance Companies.

UNIT I

(15 Hours)

Acquisition of Business: Objectives of business acquisition, Accounting entries in the books of purchasing company, Accounting entries in the books of vendor-Debtors and creditors taken over on behalf of vendor-Debtors and creditors not taken (when same set of books are continued), preparation of statement showing pre and post incorporation profit.

UNIT II

(15 Hours)

Amalgamation, Absorption and External Reconstruction-purchase consideration-computation of purchase consideration-methods of accounting for Amalgamation-pooling of interest method-purchase method-distinction between pooling of interest method and purchase method-accounting treatment for Amalgamation, Absorption and External Reconstruction.

UNIT III

(15 Hours)

Holding and Subsidiary company-Accounting treatment and disclosures, Treatment of Dividends, Unrealized profits, Revaluation of Assets, Depreciation adjustments for revaluation, consolidation of accounts, Preparation of profit & loss account and balance sheet.

UNIT IV

(15 Hours)

Banking Company Accounts: Classification of banking company's assets Rebate on bills discounted, Treatment of NPA and interest on doubtful loans & advances, Preparation of Profit and loss Account and balance sheet as per the new regulations.

UNIT V**(15 Hours)**

Insurance company Accounts:General insurance,Life insurance,Treatment of Claims,Correct life assurance fund,Preparation of valuation balance sheet,Preparation of revenue accounts and final accounts of life and non-life insurance companies as per the new regulations.

THEORY-20% PROBLEMS- 80%

REFERENCE BOOKS

1. T.S.Reddy&Dr.A.Murthy,Advanced Corporate Accounting,Margham Publications,
2. Maheshwari S N,Advanced Accounting, Vol.II,Vikas Publications,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.

E-LEARNING REFERENCES

1. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
2. www.accountingcoach.com
3. www.accountingstudyguide.com
4. www.cimaglobal.com

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	1	-	-
II	2	-	-	1	-	1
III	3	-	1	1	-	1
IV	2	-	-	1	-	1
V	2	-	1	1	-	1
TOTAL	12	-	3	5	-	4
SECTION A-12			SECTION B-8		SECTION C-4	

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	2
CO 2	2	3	3	3	3
CO 3	3	2	3	3	2
CO 4	3	3	2	3	3
CO 5	3	2	2	3	3
Ave.	2.8	2.6	2.6	2.8	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Categorize accounting practices of various specialized institutions and to update the knowledge of Conversion of business into Company form of organization	PSO1,2,3,4,5	K1,K2,K3,K4,
CO2	Equip with the concept of Amalgamation,Absorption and External Reconstruction.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Examine the proceedings for preparation of Profit and Loss Account and Balance Sheet of Holding and Subsidiary Companies.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Assess the different schedules of Banking Companies on loans and advances.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Facilitate the students relating to generation of revenues and claims of General and Life Insurance Companies.	PSO1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:ELECTIVE-IV
COURSE NAME:INDUSTRIAL RELATIONS AND LABOUR LAWS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVES:

To gain knowledge on managing Industrial relations and to understand the Labour welfare measures, the machinery to solve the Industrial disputes and to know necessary Labour laws.

COURSE OUTCOMES:

1. Know the provisions regarding Industrial Relations code 2020 and to Investigate into industrial relations problems in Public and Private Sector as well as the rights and duties of Trade Union and Code of Conduct in Industries.
2. Awareness regarding various forms, impact and causes of Industrial Disputes, Identify the availability of Government Machinery to attain industrial peace.
3. Analyse the various Labour welfare measures, Labour welfare fund and Education and Training Schemes.
4. Discuss on various provisions regarding The Occupational Safety, Health and Working Conditions Code, 2020.
5. Examine the Provisions of the Code on Wages, 2019

UNIT I

(10 Hours)

Industrial Relations Code 2020–Meaning–Importance–Standing Orders–Industrial Relations problems in Private and Public sector–Trade Union–Definition–Objectives–Rights and Duties of Trade Union–Code of Conduct.

UNIT II

(15 Hours)

Industrial Disputes–Meaning–Various Forms of Industrial Disputes–Impact–Causes–Industrial Peace–Government Machinery–Conciliation–Arbitration–Adjudication

UNIT III

(15 Hours)

Labour Welfare–Meaning–Objectives–Scope–Need–Voluntary Labour Welfare Measures–Statutory Labour Welfare Measures–Labour Welfare Funds–Education and Training Schemes–The Code on Social Security, 2020–Key Highlights–Significance.

UNIT IV

(20 Hours)

The Occupational Safety, Health and Working Conditions Code, 2020: Definition–Objects–Salient Features–Listing of 13 Consolidated Old Labour Laws–Duties of the Employer–Duties of the Employees–Functions of National Occupational Safety and Health Advisory Board–Employers’ health and safety responsibilities–Working conditions and welfare facilities–Inspector cum Facilitator–Powers & Duties of Inspector cum Facilitator–Special Provisions for Women Employees –Special Provisions for Contract & Inter-State Migrant Workers–Offences & Penalties–Social Security Fund–Industrial Visit.

UNIT V**(15 Hours)**

Code on Wages 2019:Code on Wages:Definition–Objectives–Scope–Key reform measures under Wage code 2019–Rules under Code on Wages 2019–procedure regarding payment of wages–Deduction from wages–Mode of payment of wages–Items to be included in minimum wages–Fixation and revision of minimum wages.

THEORY-100%**REFERENCE BOOKS**

1. Mishra S.N.(2018),“Labour and Industrial Laws”,29th Edition,Central Law Publications,Classic Edition,Allahabad,UP.
2. Srivastava S C(2022),“Industrial Relations and Labour Laws”,8th Edition,Vikas Publishing,New Delhi.
3. Tripathi PC,Gupta CB,Kapoor ND(2020),“Industrial Relations and Labour Laws”,6th Edition,Sultan Chand&Sons,New Delhi.
4. Sinha P.R.N.,Sinha Indu Bala,Shekar Seema Priyadarshini(2017),“Industrial Relations,Trade Unions and Labour Legislation”,3rd Edition,Pearson Education India Pvt Ltd.,Noida..
5. Sharma J.P.(2018),“Simplified Approach to Labour Laws”,5th Edition,Bharath Law House Pvt Ltd.
6. Taxmann(2023),“Taxmann’s Labour Laws”,Taxmann Publications Pvt.Ltd.
7. John Godard(2017),“Industrial Relations,the economy and society”,Captus press.
8. David J.Doorey(2017),“Industrial Relations and Collective Bargaining”,Emond Publishing.

E-LEARNING REFERENCES

1. <https://vvgnli.gov.in/en/industrial-relations-code-2020>
2. <https://vvgnli.gov.in/en/code-social-security-2020>
3. <https://vvgnli.gov.in/sites/default/files/Occupational%20Safety%2C%20Health%20and%20Working%20Conditions%20Code%202020.pdf>
4. https://labour.gov.in/sites/default/files/the_code_on_wages_as_introduced.pdf
5. https://www.icsi.edu/media/webmodules/Labour_Laws&Practice.pdf
6. https://www.icsi.edu/media/webmodules/Labour_Laws&Practice_June_2020.pdf

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
	THEORY	THEORY	THEORY
I	2	1	-
II	3	2	1
III	2	1	1
IV	3	2	1
V	2	2	1
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	3
CO 2	3	3	3	2	3
CO 3	2	3	3	2	3
CO 4	3	2	3	3	3
CO 5	3	2	2	3	3
Ave.	2.8	2.6	2.6	2.6	3

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Know the provisions regarding Industrial Relations Code 2020 and to Investigate into industrial relations problems in Public and and Private Sector as well as the rights and duties of Trade Union and Code of Conduct in Industries	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	Awareness regarding various forms, impact and causes of Industrial Disputes, Identify the availability of Government Machinery to attain industrial peace.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyse the various Labour welfare measures, Labour welfare fund and Education and Training Schemes	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Discuss on various provisions regarding The Occupational Safety, Health and Working Conditions Code, 2020	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Examine the Provisions of the Code on Wages, 2019	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

K1=Remember, K2=Understand, K3=Apply, K4=Analyse, K5=Evaluate, K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:EDE-II
COURSE NAME:ELEMENTS OF HUMAN RESOURCE MANAGEMENT	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:3	TOTAL HOURS:45
THEORY	

COURSE OBJECTIVE:

To explain the importance of Human Resource Management and its process concerning with recruitment,selection,interview and training of prospective candidates.

COURSE OUTCOMES:

1. Outline the basic concepts of human resource practices in an organization.
2. Assess the levels of performance of employees for their career advancement.
3. Familiarize the welfare schemes and benefits offered to the employees.
4. Equip with knowledge on conflicts and grievances handling mechanism.
5. Design the Human Resource Information system modules.

UNIT-I

(7 Hours)

Human Resource Management-Meaning-Objectives-Importance of Human Resource Management
Difference Between Personnel Management and Human Resource Management-Role and
Competencies of Human Resource Manager.

UNIT-II

(8 Hours)

Recruitment-Meaning-Process-Sources of Recruitment-Internal Sources-Merits and Demerits
External Sources-Merits and Demerits.

UNIT-III

(10 Hours)

Selection-Meaning-Steps in Selection Process-Interview-Meaning-Types of Interview-Guidelines
for facing Interview.

UNIT-IV

(10 Hours)

Training-Meaning-Importance of Training-Methods of Training-Merits and Demerits-Off-the-Job
and On-the-Job Training-Methods-Merits and Demerits-Career Development-Concept and
Importance.

UNIT-V

(10 Hours)

Performance Appraisal-Meaning-Need for Performance Appraisal-Methods-Traditional methods-
Merits and Demerits-Modern methods-Merits and Demerits-Promotion-Meaning-Methods of
Promotion.

THEORY- 100%

REFERENCE BOOKS

1. Human Resource Management(2020),Dr.T.K.Avvai Kothai,Charulatha Publication.
2. Human Resource Management(Personnel Management)(2016),Dr.C.D.Balaji,Margham Publications
3. Human Resource Management,(2011),C.B.Gupta Sultan Chand&Sons Educational Publishers.
4. Essentials of Human Resource Management(2013),Dr.K.Sundar&Dr.J.Srinivasan,Vijay Nicole Imprints Pvt.Ltd.,

E-LEARNING REFERENCES

1. <https://brauss.in/hrm-basic-notes.pdf>
2. <https://ebs.online.hw.ac.uk/EBS/media/EBS/PDFs/Human-Resource-Development-Course-Taster.pdf>
3. <https://open.lib.umn.edu/humanresourcemanagement/>
4. https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTALMARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	1
V	2	2	-
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	3	3	2	2
CO 3	3	2	3	3	3
CO 4	2	3	3	3	3
CO 5	2	3	2	3	3
Ave.	2.6	2.8	2.6	2.8	2.6

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Outline the basic concepts of human resources practices in an organization.	PSO1,2,3,4,5	K1,K2,K3,K4,
CO2	Assess the levels of performance of employees for their career advancement.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Familiarize the welfare schemes and benefits offered to the employees.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Equip with knowledge on conflicts and grievances handling mechanism.	PSO1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Design the Human Resource Information system modules.	PSO1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:IV	COURSE COMPONENT:SOFT SKILLS-III
COURSE NAME:EMPLOYABILITY SKILLS	COURSE CODE:
SEMESTER:III	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To cultivate a comprehensive set of Employability Skills, encompassing both Technical Expertise and Soft Skills essential for Professional Success.

COURSE OUTCOMES:

1. Students will understand the overall advancement and development in the Global Job Market by envisaging its impact on prospective employees
2. Students will acquire the much-needed skill sets to prepare themselves to be competent and confident
3. Students will obtain global perspectives on diverse work cultures to handle different environments by not losing their individuality.
4. Students will focus on being mentally and physically fit in accomplishing their goals in their preferred workplaces.
5. Students will understand the proper drafting format of a Resume/CV and the different online portals available for job seekers.

UNIT I-Introduction to Global Perspectives in Employment (6 Hours)

Globalization-Market Expansion-Diversity and Inclusion-Competitive Advantage-Cultural Sensitivity-Adaptability-Innovation and Creativity-Risk Management-Career Advancement

UNIT II-Key Employability Skills in a Global Context (6 Hours)

Cross-cultural Communication-Language Proficiency-Flexibility-Global Awareness-Interpersonal Skills, Problem-solving and Critical Thinking-Teamwork-Global Business Acumen-Digital Literacy-Resilience and Persistence

UNIT III-Understanding Diverse Work Environments (6 Hours)

Diversity-Inclusive Practices-Communication Styles-Team Dynamics-Conflict Resolution-Cultural Sensitivity-Work Practices-Job Hopping-Moon Lighting-Training and Development-Leadership Commitment-Continuous Learning

UNIT IV-Employers' Expectations from Employees (6 Hours)

Job Competence-Required Skill Sets-Reliability and Accountability-Initiative and Proactivity-Adaptability and Flexibility-Teamwork and Collaboration-Professionalism and Ethical Conduct, Customer Focus, Progressive Learning and Development-Adherence to Policies and Procedures, Contribution to Organizational Culture

UNIT V-Navigating International Job Markets (6 Hours)

Network Globally-Advertisements-Overseas Appointments-knowledge of International Labour Laws-Do's and Don'ts of Migrant Workers-Skilled Labour-Utilize Online Job Portals-Customize your Resume/CV-Preparedness for Remote Interviews and Assignments-Awareness: Health, Insurance, Foreign Exchange

PRESCRIBED BOOKS

1. Covey, Stephen (2004) *Seven Habits of Highly Effective People: Powerful Lessons in Personal Change*, Free press.
2. Wiesinger, Susan & Ralph Beliveau (2023) *Digital Literacy: A Primer on Media, Identity, and the Evolution of Technology*

REFERENCE BOOKS

1. Hasson, Gill (2012) *Brilliant Communication Skills*. Great Britain: Pearson Education.
2. Trought, Frances. Dr. Brilliant (2017) *Employability Skills*, 2nd Edition Pearson's Business.
3. Soft Skills Training: A workbook to develop skills for employment, 2012
4. <https://bharatskills.gov.in/pdf/EmployabilitNew.pdf>

E-LEARNING RESOURCES

1. <https://www.sydney.edu.au/careers/students/career-advice-and-development/employability-skills.html>
2. <https://www.careers.ox.ac.uk/develop-your-employability-skills>
3. <https://www.careers.ox.ac.uk/boosting-your-employability>
4. <https://builtin.com/diversity-inclusion/types-of-diversity-in-the-workplace>
5. <https://www.coursera.org/articles/employability-skills>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal-Choice)	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	2	-
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL	7	6	4
	SECTION A-7	SECTION B-6	SECTION C-4

SEMESTER IV

PROGRAMME:M.Com	BATCH:2024-26
PART:III	COURSE COMPONENT:Core XII
COURSE NAME:CHANGE MANAGEMENT	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

To enable students to analyse strategic change and how change impacts organisational and managerial issues.

COURSE OUTCOMES:

1. Analyse the nature and forces of Change Management and its impact.
2. Examine the Change Management resources, reasons for resistance and models of change management.
3. Equip to manage the complex changes, role of leader to challenge issues in organisational change management.
4. Map the cultural attributes to change and its impact.
5. Investigate the different models of System change and the success stories of Change management initiatives.

UNIT-I

(18 hours)

Change management: Definition-Nature of change management-Change Management Plan-Key Factors in Effective Change Management-Internal and External Forces of Change management-Types of Organizational Change-steps of the change management process-Impact of change management-Benefits of Change management.Complexities of Driving Change-(Apple and Samsung Organisational Case)

UNIT-II

(20 hours)

Change Management Resources-Levels of change management-Pre-Requisites for Successful Change Management-Reasons for Resistance to Change-Ways overcome Resistance to change-Success Stories as well as Failures(Organizational Case Studies)-Models of organizational change:Kurt Lewin's Change Model-Kotter's 8 step Model of Change-Mintzberg and Quinn's Model of Change-McKinsey 7S Change Model-ADKAR Model.

UNIT-III

(18 hours)

Challenges in organizational change management-Fundamental Issues with the Top Down Approach in Change Management-Role of HR in Change Management-Motivating and enabling change-Effective change leader-Transactional Vs Transformational Leadership in Change Management-Perpetual Transition Management(Buchanan&Mc Calman).

UNIT-IV

(14 hours)

Learning organization-Elements of Organizational Learning-Mechanism for fostering Organizational Learning-Mapping change-Steps for Mapping Organizational Change-Cultural web-Meaning-Elements of Cultural Web-Types of Cultural Traits-Cultural attributes to change.

UNIT-V

(20 hours)

Role of Innovation in Change Management-(**3M Corporation**)-Need for External Consultants for Change Management Success(Jaguar,BP and Shell)-Change Management

in Family owned Businesses versus Professionally run Companies-Corporate Planning Function in the Digital Age of Agile Organizations-Systems Model of Change Management and Continuous Change Process Model.

**Activity:Case Study-Google,Metro Rail,Coco-cola,Unilever,ICICI HR
THEORY-100%**

REFERENCE BOOKS

1. Change Management and Organizational Development,Ratan Raina,SAGE Publications Pvt.Ltd;New Delhi,2018.
2. Organizational Change,Harsh Pathak,Pearson Education India,2011
3. Management of Organizational change,Harigopal K,SAGE Publications Pvt.Ltd.,New Delhi,2006.
4. Change Management,V.Nilakant&S.Ramnarayan,SAGE Publications India Pvt Ltd,2006.
5. Change Management:The People Side of Change Jeffrey M.Hiatt(Author),Timothy J.Creasey(Author),Prosci Research,December 2012.
6. Change Management,Paton A.R,Mc Calman J,SAGE Publications Pvt.Ltd.,New Delhi,2001

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1. <https://www.geeksforgeeks.org>
2. <https://www.prosci.com>
3. <https://asq.org>
4. <https://www.yourarticlelibrary.com>
5. <https://www.linkedin.com>
6. <https://www.shrm.org>
7. <https://managementstudyguide.com>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200 words) (Q. No. 21 Compulsory- Case study from any Unit I/II/III/IV)	21-24	20	40
	TOTAL MARKS			100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	3	1	1
II	2	2	1
III	3	2	1
IV	2	2	1
V	2	1	-
TOTAL	12	8	4
SECTION A-12		SECTION B-8	SECTION C-4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	3
CO 2	3	3	2	3	3
CO 3	3	3	3	3	2
CO 4	2	2	3	3	3
CO 5	2	3	2	3	3
Ave.	2.6	2.8	2.6	2.8	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyse the nature and forces of Change Management and its impact	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	Examine the Change Management resources,reasons for resistance and models of change management.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Equip to manage the complex changes,role of leader to challenge issues in organisational change management.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Map the cultural attributes to change and its impact.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Investigate the different models of System change and the success stories of Change management initiatives.	PSO 1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Creat

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE-XIII
COURSE NAME:DIGITAL MARKETING	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVES:

To comprehend the fundamental ideas of digital marketing as well as the blueprint for effective digital marketing tactics.

COURSE OUTCOMES:

1. To develop a holistic understanding of the digital marketing landscape.
2. To understand the digital customer in terms of needs and behaviour
3. To evaluate the online marketing mix's dimensions.
4. To develop advertising positioning and an efficient Ad Words campaign in relation to digital marketing.
5. Recognize the essential strategies for digital marketing, such as mobile and social media marketing.

UNIT-I:Introduction to Digital Marketing

(15 Hours)

Digital Marketing–Emergence of digital marketing as a tool–Digital marketing channels–Digital marketing applications,benefits and limitations–Factors for success of digital marketing–Emerging opportunities for digital marketing professionals-YouTube channels,LinkedIn and Twitter.

UNIT-II:Dynamics in Consumer Behaviour

(20 Hours)

Online consumer behavior–Digital marketing Strategy-Digital advertising Market in India-Digital marketing Plan–Dynamics of online consumer visit–Models of website visits–Data base marketing –Electronic consumer relationship management–Goals–Process–Benefits–Role–Next generation CRM.

UNIT-III:Online Marketing Mix

(20 Hours)

Online marketing mix–E-product–E-promotion–E-price–E-place–Consumer segmentation–Targeting–Positioning–POEM Framework-Leveraging digital marketing techniques-Online shopping issues–Website characteristics affecting online purchase decisions.

UNIT-IV:Digital Marketing Strategy and Advertising

(15 Hours)

Digital Media Channels–Search Engine Marketing–Affiliate Marketing–Invasive Marketing–Campaign Management Using–Facebook and Corporate Blogs–Metaverse Marketing-Advertising &Its Importance-Digital Advertising-Different Types of Digital Advertisement-Performance of Digital Advertising-Process&Players-Display Advertising Media.

UNIT–V:Social Media Marketing**(20 Hours)**

Managing social media formats-user-generated content and influencer marketing-Brand engagement on social media and viral marketing-PR in the age of social media-Content marketing-necessity of Social media Marketing-Building a Successful strategy:Goal Setting,Implementation-Coping with digital disruptions-Case Study-Google,Addidas,Wikipedia and ebay.

THEORY:100%**REFERENCE BOOKS**

1. Vandana Ahuja,(2016)"Digital Marketing",Oxford University Press.London.
2. Ryan Deiss&Russ Henneberry,(2017)"Digital Marketing" ,John Wiley and Sons Inc.Hoboken.
3. Alan Charlesworth,(2014),"Digital Marketing-A Practical Approach",Routledge,London.
4. Simon Kingsnorth,Digital Marketing Strategy,(2022)"An Integrated approach to Online Marketing",Kogan Page Ltd.United Kingdom.
5. Maity Moutusy,(2022)"Digital Marketing"2nd Edition,Oxford University Press,London.
6. Seema Gupta,(2022)"Digital Marketing"3rd Edition,McGraw Hill Publications Noida.
7. Kailash Chandra Upadhyay,(2021)"Digital Marketing:Complete Digital Marketing Tutorial",Notion Press,Chennai.

WEB REFERENCES

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTALMARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	3	2	1
II	2	2	1
III	2	1	1
IV	2	1	1
V	3	2	-
TOTAL	12	8	4
SECTION A-12 SECTION B-8 SECTION C-4			

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	3	2	3	3
CO 3	2	3	3	2	3
CO 4	3	2	3	3	3
CO 5	3	2	3	2	3
Ave.	2.8	2.6	2.6	2.6	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	To develop a holistic understanding of the digital marketing landscape.	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	To understand the digital customer in terms of needs and behaviour	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	To evaluate the online marketing mix's dimensions.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	To develop advertising positioning and an efficient Ad Words campaign in relation to digital marketing.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Recognize the essential strategies for digital marketing,such as mobile and social media marketing.	PSO 1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE- XIV
COURSE NAME:CONSUMER RIGHTS AND EDUCATION	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To acquire knowledge as a consumer on the basics of the Consumer Protection Act and consumer pressure groups-voluntary consumer organizations.

COURSE OUTCOMES:

1. Equip the students with the consumer movement in India.
2. Analyse the ill effects of consumerism.
3. Discuss the rights and responsibilities of consumers,the redressal forum and various grievance redressal methods.
4. Highlight the procedure to file a complaint and relief available to them
- 5.Categorize the social responsibility of Business in consumer satisfaction

UNIT-I

(15 Hours)

Consumer Movement in India-Profile of Indian Consumer–Consumerism-Emerging concepts in consumerism-Green consumerism-Cyber consumerism-Effects of consumerism.

UNIT-II

(12 Hours)

Consumer Protection Act 1986-Consumer Rights,Consumer Education&awareness–Unfair Trade Practices–Restrictive trade practices-Caveat Emptor

UNIT-III

(18 Hours)

Consumer Protection Act 2019-Main Provisions–Redressal forums-District Level-State Level and National Level-Powers and Functions-Voluntary consumer organisation-Consumer Protection Council-Consumer Pressure Groups

UNIT-IV

(15 Hours)

Filing of Complaints-Procedure-Grounds for filing a complaint-E-filing of complaints-Remedies available against complaints–Ombudsman.

UNIT-V

(15 Hours)

Consumer Satisfaction and Social Responsibility of Business-Consumer Communication-Ethics in advertisement-Consumer care mechanism in Private and Public sector.

Suggested Activity:Case Study such as Cadbury India Ltd.,Tata Chemicals,Hindustan Unilever Ltd.,Debate,Group Discussion,Role Play.

THEORY -100%

REFERENCE BOOKS

1. Mohammed Kamalun Nabi, "Consumer Rights and Protection in India", Jan 2015, Ingram Publications, New Delhi
2. Aggarwal V.K. "Law of Consumer Protection (Student Edition)", 4th Edition, 2022 Bharat Law House Pvt. Ltd.
3. Indian consumer protection Act
4. Law of consumer protection – Avatar Singh – Eastern Book Company
5. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butterworth Publishing
6. Commentary on the Consumer Protection – Universal Law Publication

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1. https://onlinecourses.swayam2.ac.in/nou22_lw01/preview
2. <https://ncert.nic.in/textbook/pdf/lehe210.pdf>
3. <https://www.oecd.org/sti/consumer/44110333.pdf> http://www.consumer.tn.gov.in/pdf/Teachers_Reference_Book.pdf
4. https://ncdr.nic.in/bare_acts/1_1_2.html
5. https://www.indiacode.nic.in/handle/123456789/15256?sam_handle=123456789/1362

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	1	-
II	3	2	1
III	3	2	1
IV	2	2	1
V	2	1	1
TOTAL	12	8	4
SECTION A-12 SECTION B-8 SECTION C-4			

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	2	3	3	2	3
CO 3	3	2	3	3	3
CO 4	3	2	3	3	3
CO 5	2	3	2	3	3
Ave.	2.6	2.6	2.6	2.8	2.8

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Equip the students with the consumer movement in India.	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	Analyse the ill effects of consumerism.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Discuss the rights and responsibilities of consumers,the redressal forum and various grievance redressal methods.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Highlight the procedure to file a complaint and relief available to them	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Categorize the social responsibility of Business in consumer satisfaction	PSO 1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT:ELECTIVE
COURSE NAME:LOGISTICS AND SUPPLY CHAIN MANAGEMENT	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVES:

To disseminate in-depth knowledge on global networks,material handling,transportation,warehouse management and distribution channel so as to make decisions pertaining to the operations of logistics and supply chain network.

COURSE OUTCOMES:

1. Understand the basic concepts of Logistics and its significance in global network
2. Familiarize with the significance of material handling and modes of transportation.
3. Impart knowledge on the warehousing and material management to facilitate services.
4. Investigate the essentials of packaging and its recent trends in supply chain management.
5. Explore the strategic role of distribution channels,its design techniques to improve supply chain process.

UNIT-I

(15 Hours)

Logistics Management and supply chain management[LSCM]–Definition-Importance-Objectives-Logistics Vs Supply Chain Management-Functions-Types of Logistics–Logistics Innovation,Logistics Performance–Role of AI in Logistics and Supply Chain Management,Customer Service-Elements of customer service:Key drivers of supply chain performance.

UNIT-II

(15 Hours)

Material Handling-Load unitisation-Types of layout for order picking-Storage equipment-Transportation Management-Importance-Modes of Transportation-Selection of a mode of Transportation-Vehicle Routing and Scheduling-Principles of good routing and scheduling-International Transport Documentation-Exports and Imports.

UNIT-III

(15 Hours)

Warehouse Management-Automation and outsourcing-Types and Functions of warehouse-Warehouse location-Need for Warehouse Management-Role of a Warehouse Manager-Warehouse Process and Quality Control.

UNIT-IV

(15 Hours)

Packaging-Meaning-Functions and Essentials of Packaging,Industrial Packaging-Functions-Requirements of packaging-Material handling efficiency-Importance of communication in Logistics Packaging-Packaging Materials.

UNIT-V

(15 Hours)

Distribution Management-Distribution Resource Planning-Distribution Network Design-choice of distribution network-3 PL,4 PL,5PL,6PL-Bull Whip Effect-SCOR Model.

THEORY- 100%

REFERENCE BOOKS

- 1.G.Raghuram&N Rangaraj,“Logistics and Supply Chain Management-Cases and Concepts”,Macmillan Business Books,2000
- 2.Agrawal D.K.,Textbooks of Logistics and Supply Chain Management,2022,MacMillan Press Ltd.
3. Martin Christopher,“Logistics and Supply Chain Management,6th Edition,Pearson Education Limited.
4. Alan Ruston,Phil Crouches,Peter Baker,‘The Handbook of Logistics and Distribution Management,2021,kogan page
5. Waters Donald,Logistics:Introduction to Supply Chain Management,2002,Palgrave Macmillan
6. Christopher Martin,Logistics and Supply Chain Management:Creating Value-Adding Networks,4th Edition,2011,FT Prentice hall.
7. Dalmina Sanjay,Financial Supply Chain Management,2007,MC Graw Hill Publishing Co.Pvt.Ltd.,

E-LEARNING REFERENCES

<https://lapaas.com/logistics-management-overview-types-and-process/>https://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAINMANAGEMENT.pdf
<https://testbook.com/ugc-net-commerce/logistics-management><https://egyankosh.ac.in/bitstream/123456789/72271/1/Block-1.pdf><https://indiafreenotes.com/umbms-logistics-supply-chain-management/>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions(each in 300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in 1200words)	21-24	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	1	-
II	3	2	1
III	3	2	1
IV	2	2	1
V	2	1	1
TOTAL	12	8	4

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	3	3
CO 2	2	3	3	2	3
CO 3	3	3	3	2	3
CO 4	3	3	2	3	3
CO 5	2	2	3	3	3
Ave.	2.6	2.6	2.6	2.6	3

PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Understand the basic concepts of Logistics and its significance in global network	PSO 1,2,3,4,5	K1,K2,K3,K4,
CO2	Familiarize with the significance of material handling and modes of transportation.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Impart knowledge on the warehousing and material management to facilitate services.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Investigate the essentials of packaging and its recent trends in supply chain management.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Explore the strategic role of distribution channels,its design techniques to improve supply chain process.	PSO 1,2,3,4,5	K1,K2,K3,K4

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate,K6=Create

PROGRAMME:M.COM	BATCH:2024-26
PART:III	COURSE COMPONENT: CORE XV
COURSE NAME: PROJECT AND VIVA VOCE	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:4	TOTAL HOURS:90

COURSE OBJECTIVES:

To acquire knowledge on Research methodology,data collection,applying statistical tools and preparation of project reports.

COURSE OUTCOMES:

1. Apply the Research Methodology techniques in Projects.
2. Examine the Review of Literature and identify the research gap.
3. Prioritize the nature of data and its collection.
4. Apply the Statistical tools to infer the findings.
5. Prepare the Project reports and suggest the solutions for the tribulations of research study

GUIDELINES FOR INTERNAL & EXTERNAL ASSESSMENT OF 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. For each presentation 10 marks should be allotted
- The first presentation shall be assessed after one month of commencement of the Project work in IV Semester covering the proposal for the project work and review of literature.
- The second presentation shall contain data analysis and findings of the project work.
- The viva voce for each candidate shall be conducted by the external examiner.
- Project Viva-Voce is considered as one core paper. Internal evaluation 20 marks Viva-voce examination 20 Marks and Project Report carries 60.

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:

- Practicals
- Library work
- Seminars
- Tutorials
- Quiz
- Field Work
- Institutional visits

PROGRAMME:M.COM	BATCH:2024-26
PART:--IV	COURSE COMPONENT:SOFT SKILLS-IV
COURSE NAME:PERSONALITY ENRICHMENT	COURSE CODE:
SEMESTER:IV	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To enable students to acquire and exhibit leadership qualities and work effectively by applying conflict resolution strategies and collaborative problem-solving.

COURSE OUTCOMES:

1. Students will demonstrate an understanding of various personality theories and assessments, leading to increased self-awareness.
2. Students will acquire effective verbal and non-verbal communication skills, including active listening and providing constructive feedback.
3. Students will exhibit leadership qualities, understand diverse leadership styles, and effectively work within teams by applying conflict-resolution strategies and collaborative problem-solving.
4. Students will develop resilience, coping mechanisms, and stress reduction techniques to successfully navigate personal and academic challenges.
5. Students will demonstrate cultural intelligence, cross-cultural communication skills, and an understanding of global issues, fostering a sense of global citizenship.

UNIT I

Self-Actualization

(6 Hours)

SWOC Analysis-Self Regulation-Self Evaluation, Self-Monitoring, Self-Criticism, Self-Motivation, Self-awareness and Reflection: Reflective practices-Journaling and self-assessment exercises.

UNIT II

Interpersonal Skills

(6 Hours)

Effective Communication: Verbal and non-verbal communication-Active listening skills-Feedback and constructive criticism-Building Empathy and Emotional Intelligence:Negotiation Skills

UNIT III

Leadership and Teamwork

(6 Hours)

Leadership Skills: Leadership styles-Goal-setting and decision-making-Motivation and influence-Team Dynamics: Team building activities-Conflict resolution-Collaborative problem-solving

UNIT IV

Stress and Time Management

(6 Hours)

Definition of Stress, Types of Stress, Symptoms of Stress, Stress coping ability, Stress Inoculation Training, Time Management and Work-Life Balance: Self-discipline Goal-setting

UNIT V

Cultural Competence and Global Awareness

(6 Hours)

Cultural Intelligence: Understanding diversity-Cross-cultural communication-Global citizenship and

social responsibility-Ethics and Integrity:Personal and professional ethics-Decision-making in ethical dilemmas

PRESCRIBED BOOKS

1. Goleman, Daniel (2006) *Emotional Intelligence*, Bantam Books
2. Linden, Wolfgang (2004) *Stress Management From Basic Science to Better Practice*-University of British Columbia, Vancouver, Canada.
3. Richard L. Hughes; Katherine Colarelli Beatty; David L. Dinwoodie (2022) *Becoming a Strategic Leader*, Wiley
4. *Leading with Cultural Intelligence* Saylor Foundation, (2012)

REFERENCE BOOKS

1. Meyer, Erin (2014) *The Culture Map: Breaking Through the Invisible Boundaries of Global Business*, Public Affairs.
2. Pittino, Daniel (2022) *The Concise Leadership Textbook: Essential Knowledge and Skills for Developing Yourself as a Leader*
3. Radtke, Laura (2022) *Principles of Leadership & Management*, Fanshawe College, Ontario
4. Wentz, Fredrick H. (2012) *Soft skills Training—A workbook to develop skills for employment*, Create Space Independent Publishing Platform.

E-LEARNING RESOURCES

1. <https://www.helpguide.org/articles/stress/stress-management.htm>
2. <https://www.skillsyouneed.com/>
3. https://greatergood.berkeley.edu/quizzes/take_quiz/stress_and_anxiety
4. <https://www.switchboard.app/learn/article/teamwork-leadership-skills>
5. <https://kpu.pressbooks.pub/interculturalizingcurriculum/chapter/chapter-1/>

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal-	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A THEORY	SECTION B THEORY	SECTION C THEORY
I	2	2	-
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL	7	6	4
SECTION A-7 SECTION B-6 SECTION C-4			