GURU NANAK COLLEGE (AUTONOMOUS)

A Sikh Minority Institution | Unit of Guru Nanak Educational Society (Regd.)
Affiliated to University of Madras | Approved by AICTE
Accredited at A++ Grade by NAAC (CGPA 3.68/4)
Guru Nanak Salai, Velachery, Chennai - 600042

SCHOOL OF COMMERCE

M.Com. General

(Semester pattern with Choice Based Credit System)

Syllabus

(For the PG Batch of 2026 - 28 and thereafter)

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 to 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 help 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. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

1. **Advanced Knowledge and Professional Competence:** Postgraduates will acquire in-depth knowledge of commerce, accounting, finance, taxation, and business management, enabling them to excel in professional practice, academia, and research.
2. **Analytical and Decision-Making Skills:** Postgraduates will develop strong analytical, quantitative, and problem-solving abilities to make informed decisions in complex business, financial, and economic environments.
3. **Ethics, Governance, and Social Responsibility:** Postgraduates will uphold ethical standards, integrity, and corporate governance practices, contributing to sustainable development and inclusive growth in society.
4. **Leadership, Communication, and Collaboration:** Postgraduates will demonstrate effective communication, teamwork, and leadership skills, preparing them to manage diverse organizational settings and collaborate across disciplines and cultures.
5. **Innovation, Adaptability, and Lifelong Learning**: Postgraduates will embrace innovation, adaptability, and continuous learning, enabling them to respond to evolving global business trends, technological advancements, and entrepreneurial opportunities.

5. PROGRAMME OUTCOMES (POs)

PO1: Knowledge Management

Apply advanced commerce and management knowledge to enhance competencies, drive innovation,and support organizational effectiveness.

PO 2: Problem Solving

Utilize analytical and managerial tools to identify business opportunities and develop effective solutions in financial and commercial contexts.

PO 3: Critical Thinking

Critically evaluate financial, economic, and business issues using evidence-based reasoning for strategic decision-making.

PO 4: Individual and Team Work

Demonstrate professional competence by working independently and collaboratively in business, finance, and organizational settings.

PO5: Communication and Lifelong Learning

Exhibit effective business communication and engage in continuous professional development to adapt to evolving commerce and industry practices.

6. PROGRAMME SPECIFIC OUTCOMES -(PSOs)

PSO1: Specialisation

Demonstrate advanced domain expertise in areas like Accounting, Finance, Taxation, Marketing, HRM, and IT for strategic business decision-making.

PSO2: Research Competency

Apply research methodologies and analytical skills to investigate and solve academic and industry-related problems.

PSO 3: Tools Usage

Select and apply suitable tools and techniques—quantitative (statistical, financial) and qualitative (behavioural, managerial frameworks)—for problem-solving, decision-making, and research.

7. PEO–PO MAPPING

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

8. PEO–PSO MAPPING

PSO / PEO	PEO 1	PEO2	PEO3	PEO4	PEO5
PSO 1	3	3	2	2	2
PSO 2	2	3	3	2	2
PSO3	2	3	3	3	2

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 ref 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 End Semester Exam

Course of Study

The Main course of study for the Master's Degree shall consist of the following:

Core Courses

PART - A: Consisting of (a) Core Courses (Including Project) (b) Elective Courses related to the main subject of study.

PART – B: Ability Enhancement Skills (I, II, III & IV Semesters), MOOC course/ Self Study course

Summer Internship (After II Semester)

10. Course Structure

The PG Programme consists of 15 Core courses including a course on Project work with 4 credits for each paper, 5 Elective courses with 3 credits for each paper, 2 Extra-Disciplinary Courses with 3 credits for each paper and 4 Soft Skill courses with two credits each.

Internship as a compulsory component carries 2 credits, MOOC course/ Self Study course as a compulsory component carries 2 credits and Project is a compulsory core course with 4 credits for all the PG programmes.

Consolidated Credit Structure for all the 2 years

Course component		No. of Papers	Credits
Part A	Core	15	60
	Elective	5	15
	Extra Disciplinary	2	6
Part B	Ability Enhancement Skills	4	8
	Internship	1	2
	MOOC /Self Study course	1	2
Total		28	93

Credit Distribution for Each Semester:

Semester I / Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part A	Core-I	Advanced Corporate Accounting and Accounting Standards	4	6	50	50	100
	Core-II	Financial Management	4	6	50	50	100
	Core – III	Organisational Behaviour	4	6	50	50	100
	Core- IV	Managerial Economics	4	5	50	50	100
	Elective-I	Goods and Service Tax Laws and Customs Duty	3	5	50	50	100
Part B	Ability Enhancement Skills -I	Communication and Presentation Skills	2	2	50	50	100
Total			**21**	**30**			
Semester II / Course Component		**Subject**	**Credit**	**Hrs/ Week**	**Marks**		**Total**
					Internal	**External**	
Part A	Core –V	Advanced Cost and Management Accounting	4	5	50	50	100
	Core –VI	Advanced Business Statistics	4	5	50	50	100
	Core –VII	Computerised Accounting	4	5	50	50	100
	Core –VIII	Income Tax Law and Practice	4	5	50	50	100
	Elective-II	Modern Management Practices	3	5	50	50	100
	Extra Disciplinary-I	Basics of Banking	3	3	50	50	100
Part B	Ability Enhancement Skills -II	Personality Enrichment	2	2	50	50	100
Total			**24**	**30**			

Semester III Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part A	Core -IX	Business Research Methods	4	5	50	50	100
	Core -X	Information Technology in Business	4	5	50	50	100
	Core -XI	Accounting for Managers	4	5	50	50	100
	Elective-III	Accounting for Specialised Institutions	3	5	50	50	100
	Elective-IV	Industrial Relations and Labour Laws	3	5	50	50	100
	Extra Disciplinary-II	Elements of Human Resource Management	3	3	50	50	100
Part B	Ability Enhancement Skills -III	Employability Skills	2	2	50	50	100
	MOOC/ NPTEL	Self- Study Online Course	2	-	-	-	-
	Internship	Internship	2	-	-	-	-
Total			**27**	**30**			

Semester IV Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part A	Core -XII	Change Management	4	6	50	50	100
	Core -XIII	Digital Marketing	4	6	50	50	100
	Core -XIV	Consumer Rights and Education	4	5	50	50	100
	Core -XV	Project and Viva-Voce	4	6	50	50	100
	Elective–V	Logistics and Supply Chain Management	3	5	50	50	100
Part B	Ability Enhancement Skills -IV	Advanced Computing Paradigms	2	2	50	50	100
Total			**21**	**30**			
Total credits			**93**				
****** Programmes can choose one extra core course (optional) if they give four credit to allied courses***							

11. EXAMINATION

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent. The CIA marks for the two credit courses (Ability Enhancement skill courses) coming under Part II, shall be awarded based on the nature of the course or at the course instructor’s discretion. (Assignment/project/presentation).

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 85 working days in each semester.

The schedule for these tests are as follows:

CIA	**Schedule**	**Syllabus Coverage**
Mid Semester Examination	After 45 working days of the Semester	50%
Model Examination	After 85 working days of the Semester	100%

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment			5
Workbook / recordbook / notebook			5
Class activity 1			5
Class activity 2			5
Class activity 3			5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

1) Quiz with MCQ
2) Case-Study analysis
3) Debate
4) Seminar/ Presentation
5) Peer/Self-Assessment
6) Role play
7) Scrap book
8) Monograph
9) Puzzle
10) Group Discussion
11) Group activity
12) Surprise class tests

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
75-90	4
65-75	3
<65	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 all UG and 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.

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		**100Marks**

Method of Assessment

Remembering (K1)	• 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**
Understanding (K2)	• Understanding off 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 combine at altogether • Suggested Keywords: **Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate**
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. • Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize**
Analyze (K4)	• Analyzing the question is one that asks the students to break down 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, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme**

Evaluate (K5)	• Evaluation requires an individual to make a 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 (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE I**
COURSE NAME: ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS	**COURSE CODE:26PCOM301**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEM	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Elucidate 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 **(20Hours)**

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 5, AS 10, AS 11, 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. ReddyT 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		
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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**		

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PSO-CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Elucidate the importance of the accounting treatment for issue of shares.	PO1,PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2, K3,K4
CO2	Solve problems relating to valuation of goodwill and shares by using different methods.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2, K3,K4
CO3	Explain the procedures for preparation of Profit and Loss Account and Balance Sheet for companies.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2, K3,K4,
CO4	Illustrate the accounting procedure with respect to Liquidation of Companies.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO5	Discuss the various provisions relating to mandatory Accounting Standards and accounting for price level changes.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analytical assignment on Ind AS / Corporate Financial Reporting ---**Rubrics:** • Understanding: 3 • Application: 3 • Interpretation: 2 • Presentation: 2	10	5
Workbook/record book/ notebook	Practical problems, journal entries, financial statement preparation. **Rubrics:** • Completion: 5 • Accuracy: 2 • Standards & Workings: 3	10	5
Class activity 1	Case Study Analysis **Rubrics:** • Understanding: 3 • Ind AS Application: 3 • Data Use: 2 • Presentation: 2	10	5
Class activity 2	Quiz / MCQ **Rubrics:** • Accuracy of Answers: 3 • Timely completion: 2	5	5
Class activity 3	Seminar (Recent developments in accounting standards) **Rubrics:** • Content: 4 • Relevance: 3 • Presentation: 3	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH: 2026-28**
PART: A	**COURSE COMPONENT: CORE-II**
COURSE NAME: FINANCIAL MANAGEMENT	**COURSE CODE:26PCOM302**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEM	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Analyse the role of financial management in investment and dividend decisions.
2. Examine the various costs related to Capital.
3. Evaluate 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.

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. 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.economicsdiscussion.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**		
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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**	

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	2	2
CO 2	3	3	3
CO 3	3	3	3
CO 4	3	3	3
CO 5	3	3	3
Ave.	3.0	2.8	2.8

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Analyse the role of financial management in investment and dividend decisions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4
CO2	Examine the various costs related to Capital.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4,
CO3	Evaluate the financing decisions relating to capital structure.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO4	Analyse the significance and computation of leverages and dividends	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO5	Apply the working capital management strategies and its determinants	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Preparation and interpretation of a financial report based on given data/case. **Rubrics:** Understanding of Case/Data: 3 Preparation of Financial Report: 3 Use of Financial Tools: 2 Presentation & Clarity: 2	10	5
Workbook/record book/ notebook	Regular record of problem-solving, formulas, and class exercises. **Rubrics:** Completion: 2 Regularity:1 Neatness: 2	5	5
Class activity 1	Quiz- Objective test covering concepts (time value of money, capital budgeting, cost of capital, risk return). **Rubrics:** Conceptual Understanding:2 Accuracy: 1 Time Management: 2	5	5
Class activity 2	Presentation on financial concepts, tools, or contemporary financial issues **Rubrics:** Clarity in topic: 3 Relevant examples: 2 Analysis and insights: 2 Presentation: 3	10	5
Class activity 3	Group activity-- Collaborative numerical problem-solving (NPV, IRR, ratios, working capital) **Rubrics:** Active participated: 2 Problem-solving steps: 2 Completed on time: 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH: 2026-28**
PART: A	**COURSE COMPONENT: CORE-III**
COURSE NAME: ORGANISATIONAL BEHAVIOUR	**COURSE CODE: 26PCOM303**
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:

After successful learning of this course the student will be able to:

1. Examine the need for Organisational Behaviour and the various Organizational Behaviour Models.
2. Analyse 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. Explain the importance of Organizational Climate and Culture.

UNIT I **(15 Hours)**

Introduction to Organisational Behaviour-Meaning-Elements-Need-Approaches–Organisational Behaviour Models-Autocratic Model-Custodial Model-Supportive Model-Collegial Model-System Model.

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 **(20Hours)**

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)**

OrganizationalDynamics-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%2and%20 Organization%20Behavior/HROB226.htm
7. https://www.icmrindia.org/casestudies/catalogue/Human%20Resource%20 and %20Organization%20Behavior/HROB219.htm

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Sectio n	Question Component	Numb er s	Marks	
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 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			

PO-CO MAPPING

CO/PSO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	2	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	2	2	3	3	3
Ave.	2.8	2.8	2.8	3	3

PSO–CO MAPPING

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

PO- PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Examine the need for Organisational Behaviour and various Organizational Behaviour Models.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3, K4
CO2	Analyse various theories and their role in Organisational Behaviour	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K3,K4, K5
CO3	Evaluate the Transactional Analysis, Quality of Work Life and Stress Management at work place.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K3,K4,K5
CO4	Examine the various dimensions of Conflict	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4
CO5	Explain the importance of Organizational Climate and Culture.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K3,K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Theoretical and application-oriented assignment on OB concepts and models **Rubrics**: Understanding Concept-2, Clarity-2, Writing format: 2,	5	5
Workbook/record book/ notebook	Evaluation of notes and documentation of OB principles etc. **Rubrics**: Completion: 2, Regularity:1 Neatness: 2	5	5
Class activity 1	Presentation on OB concepts (motivation, leadership, personality, group behaviour) **Rubrics:** Subject knowledge – 2, Use of relevant examples – 2, Presentation Skills - 1	5	5
Class activity 2	Analysis of real-life organizational behaviour scenarios. **Rubrics:** Understanding of case – 2, Problem solving & recommendations - 2 Presentation skill - 1	5	5
Class activity 3	Role Play (conflict, leadership, communication, team dynamics) **Rubrics:** Understanding of concept – 2, Role enactment & creativity 2, Communication skills 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-IV**
COURSE NAME: MANAGERIAL ECONOMICS	**COURSE CODE:26PCOM304**
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:

After successful learning of this course the student will be able to:

1. Analyse the approaches of Managerial economics for managerial decision making.
2. Evaluate 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.

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		
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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyse the approaches of Managerial economics for managerial decision making.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4
CO2	Evaluate the business through Demand Analysis.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K3, K4, K5
CO3	Assess the cost as well as the capital investment analysis	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO4	Inspect the market structure for pricing and output determination.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5
CO5	Synthesize the expertise on the application of economic theories and concepts to business decisions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weight age**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Each student works on a different topic related to managerial economics. **Rubrics:** Understanding 3 Application 3 Evaluation 2 Creation 2	10	5
Workbook/record book/ notebook	Concept-based short answer questions for continuous assessment **Rubrics:** Remembering 1 Understanding 2 Application 2	5	5
Class activity 1	Presentation on market structure **Rubrics:** Concept explanation-2 Use of real-life examples-2 Comparison of economic models-2 Communication -2 Originality-2	10	5
Class activity 2	Case Study **Rubrics:** Identification of core issue-2 Use of appropriate theories-2 Breakdown of business problem 3 Justification of solutions-3	10	5
Class activity 3	Group Discussion on economic issues. **Rubrics:** Awareness of economic issue-2 Logical reasoning -2 Critical thinking- 1 Engagement and teamwork-1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: ELECTIVE-I**
COURSE NAME: GOODS AND SERVICE TAX LAWS AND CUSTOMS DUTY	**COURSE CODE:26PCOM3E1**
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:

After successful learning of this course the student will be able to:

1. Discuss the implementation of Goods and Services Tax in India.
2. Apply 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. Evaluate 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 StudyMaterial,2018.
3. Vinod K Singhania,Monica Singhania,Students Guide to Income Tax,Taxmann Publications Pvt Ltd.,New Delhi.
4. Girish Ahiya,Ravi Gupta,Systematic Approach to Income Tax and CST,Bharat Law House Pvt.Ltd.New Delhi.
5. 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**		
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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	-	1	-	1	-
III	3	-	2		1	-
IV	2	-	2	-	-	-
V	2	-	1	1	-	1
TOTAL	**12**		**7**	**1**	**3**	**1**
SECTION A-12			**SECTION B-8**		**SECTION C-4**	

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Discuss the implementation of Goods and Services Tax in India.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3
CO2	Apply the Registration process and provisions in GST	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4
CO3	Implement the practical exposure on filing of GST returns.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO4	Analyse the emphasis on contribution to Government revenues through taxation.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4, K5
CO5	Evaluate the levy and collection of Customs Duty.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Application-based assignment **Rubrics:** Clarity of GST provisions and procedures-2 Accurate use of GST returns-3 Identification of compliance -2 Justification of decisions-2 Structure of submission-1	10	5
Workbook/record book/ notebook	Problem-solving exercises on GST **Rubrics:** Remembering -1 Understanding -2 Application -2	5	5
Class activity 1	Presentation on GST Online. **Rubrics:** Concept explanation-2 Use of real-life examples-2 Interpretation of amendments-2 Communication -2 Originality-2	10	5
Class activity 2	MCQ, concept puzzles Online. **Rubrics:** Conceptual Understanding:2 Accuracy: 1 Time Management: 2	5	5
Class activity 3	Analysis of GST analysis Online. **Rubrics:** Identification of relevant provisions-2 Accurate GST computation-3 Breakdown of valuation -3 Logical conclusions -2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART:- B	**COURSE COMPONENT:ABILITY ENHANCEMENT SKILLS-I**
COURSE NAME: COMMUNICATION AND PRESENTATION SKILLS	**COURSE CODE: 26PSKL401**
SEMESTER:I	**MARKS:100**
CREDITS:2	**TOTAL HOURS:30**
THEORY	

COURSE OBJECTIVE:
To build communication skills for personal and professional development.

COURSE OUTCOMES:
1: 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: Articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication.
3: Develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, enhancing self-assurance and effectiveness in interpersonal and group communication.
4: Demonstrate 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: Apply 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 (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-V**
COURSE NAME: ADVANCED COST AND MANAGEMENT ACCOUNTING	**COURSE CODE:26PCOM305**
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:

After successful learning of this course the student will be able to:

1. Examine the essentials of costing system and its installation.
2. Determine the assessment of process costing towards normal and abnormal losses and gains.
3. Prepare budgets and effective budgetary control.
4. Assess the preparation and interpretation of financial statement analysis.
5. Generate 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

UNIT–IV (16 hours)

Ratios Analysis- meaning–merits and 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.

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.at.Cost Accounting:Concepts and Applications for Managerial Decision Making,New York,McGrawHill 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/

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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	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**	

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the essentials of costing system and its installation.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4
CO2	Determine the assessment of process costing towards normal and abnormal losses and gains.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO3	Prepare budgets and effective budgetary control.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO4	Assess the preparation and interpretation of financial statement analysis.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO5	Generate the cash flow analysis and standard costing and develop the skills of students in preparation	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5

K1=Remember,K2=Understand,K3=Apply,K4=Analyse,K5=Evaluate, K6Create

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analytical assignment. **Rubrics** Data Interpretation – 3 Budget Preparation Accuracy – 3 Application of Concepts – 2 Working Notes – 2	10	5
Workbook/recordbook/ notebook	Practice and discussion of past exam questions. **Rubrics** Accuracy of Solutions – 2 Regular Practice– 2 Presentation – 1	5	5
Class activity 1	Short problems on costing techniques **Rubrics** Application of costing methods-2 Accuracy in calculations -2 logical problem-solving-1	5	5
Class activity 2	Concept-based puzzles Conceptual Understanding:3 Accuracy: 3 Time Management: 2 logical problem-solving-2	10	5
Class activity 3	Short tests covering numerical and theoretical aspects. **Rubrics** Accuracy in numerical solutions--3 Understanding concepts 2	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-VI**
COURSE NAME: ADVANCED BUSINESS STATISTICS	**COURSE CODE:26PCOM306**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY AND PROBLEM	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Assess the Times Series and Trend Analysis
2. Determine the Index numbers and cost of living index
3. Measure the usage of Probability distributions
4. Evaluate the suitability of Binomial, Normal, and Poisson 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

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
3. http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics% 2 0%28%20PDFDrive.com%20%29%20%282%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		
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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	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**	

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	3	2.8	3	3	3

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	3	3
CO 2	3	3	2
CO 3	3	2	3
CO 4	3	3	3
CO 5	3	3	3
Ave.	3	2.8	2.8

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyse the approaches of Managerial economics for managerial decision making.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4
CO2	Evaluate the business through Demand Analysis.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K3, K4, K5
CO3	Assess the cost as well as the capital investment analysis	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO4	Inspect the market structure for pricing and output determination.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5
CO5	Synthesize the expertise on the application of economic theories and concepts to business decisions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Solving and discussion of previous exam questions **Rubrics:** Accuracy of Solutions – 4 Application of Statistical Methods – 3 Interpretation of Results – 2 Presentation – 1	10	5
Workbook/recordbook/ notebook	Record of formulas, problem solving steps, and class exercises **Rubrics:** Correct Formulas – 2 Problem-Solving Steps – 2 Completion – 1	5	5
Class activity 1	Short tests covering numerical and conceptual questions **Rubrics** Correct Responses – 3 Application of Formulas – 2	5	5
Class activity 2	Presentation on Sampling technique unit. **Rubrics** Concept Clarity – 4 Application/Examples – 2 Communication Skills – 2 Structure & Visual Aids – 2	10	5
Class activity 3	MCQ / short problems on statistical concepts. **Rubrics** Correct Responses – 3 Application of Formulas – 2	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-VII**
COURSE NAME: COMPUTERIZED ACCOUNTING	**COURSE CODE:26PCOM307**
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:

After successful learning of this course the student will be able to:

1. Describe the concept of TALLY software and integrate with financial accounting.
2. Generate 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 **(15Hours)**

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 **(15Hours)**

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

UNIT-III **(15Hours)**

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 **(15Hours)**

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 **(15Hours)**

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 – 100 %

Note: The practical examination will be conducted by an 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 a pass. Failure to secure the minimum marks either in the CIA or the End Semester Practical will entitle them 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,TallyEducation Pvt Lrd.
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**		
A	Answer any 3 out of 5 programmes	1-5	20	60
B	Answer any2 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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	2	2	3	3	3
CO 3	3	2	3	2	3
CO 4	3	3	3	2	3
CO 5	3	3	3	3	3
Ave.	2.8	2.6	3	2.6	3

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PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	2	3
CO 2	3	3	3
CO 3	3	3	3
CO 4	3	3	3
CO 5	3	3	3
Ave.	3	2.8	3

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL(K1 to K6)**
CO1	Analyse the approaches of Managerial economics for managerial decision making.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K2, K3, K4
CO2	Evaluate the business through Demand Analysis.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K1, K3, K4, K5
CO3	Assess the cost as well as the capital investment analysis	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K3, K4, K5
CO4	Inspect the market structure for pricing and output determination.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5
CO5	Synthesize the expertise on the application of economic theories and concepts to business decisions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO 2, PSO3	K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Hands-on lab performance using accounting software	50	10
Model Examination	Record of practical procedures, screenshots, and outputs generated (Computer lab)	100	10
Assignment	Observation Note - 1(Mid Term exam)	5	5
Workbook/record book/ notebook	Observation Note - 2(Model exam)	5	5
Class activity 1	Practical Activity-1 (Unit 1,2,3) **Rubrics**: Procedure-3, Output-2	5	5
Class activity 2	Practical Activity-2 (Unit 4, 5) **Rubrics**: Procedure-3, Output-2	5	5
Class activity 3	Practical Activity-3 (Unit 1 to 5) **Rubrics**: Procedure-3, Output-2	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-VIII**
COURSE NAME: INCOME TAX LAW AND PRACTICE	**COURSE CODE:26PCOM308**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY AND PROBLEM	

COURSEOBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain 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. Explain the concepts of Capital Gain and Income from Other Sources.
4. Analyse the provisions regarding computation of Set off and Carry forward of losses, various deductions from Gross Total Income and tax liability of individuals.
5. Illustrate 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,80CCE,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. 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.icai.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	Number		
A	Answer any 10 out of 12 questions	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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	1	-	1	-	1
IV	1	2	-	2	-	1
V	2	-	1	-	-	-
TOTAL	**6**	**6**	**2**	**6**	**-**	**4**
SECTION A-12		**SECTION B-8**		**SECTION C-4**		

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	2	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.8	3	3	2.8	3

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	2	3
CO 2	3	2	3
CO 3	3	2	3
CO 4	3	3	3
CO 5	3	2	3
Ave.	3	2.2	3

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Examine the provisions regarding computation of Salary Income.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K2, K3, K4
CO2	Discuss the various provisions regarding computation of Income from House Property and Profits and Gains of Business or Profession	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K2, K3, K4, K5
CO3	Explain the concepts of Capital Gains and Income from Other Sources.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K2, K3, K4
CO4	Analyze the provisions relating to computation of set-off and carry forward of losses, various deductions from Gross Total Income, and tax liability of individuals.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2, K3, K4, K5
CO5	Illustrate the e-filing procedure and various Income Tax forms and returns.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Solving past exam questions for application and exam readiness. **Rubrics:** Accuracy of Tax Computation – 4 Application of Provisions – 3 Analytical Interpretation – 2 Presentation – 1	10	5
Workbook/record book/ notebook	Record of problems, formats. **Rubrics:** Completeness & Regularity – 2 Accuracy of Problems – 2 Neatness-1	5	5
Class activity 1	MCQ / short questions **Rubrics:** Accuracy of Tax Computation – 2 Application of Tax Provisions – 2 Steps – 1	5	5
Class activity 2	Group activity--Collaborative problem. **Rubrics:** Concept Clarity – 4 Application Examples 2 Communication Skills 2 Structure & Creativity 2	10	5
Class activity 3	Just in 5 minutes---Quick assessment. **Rubrics:** Accuracy of Responses – 3 Conceptual Understanding – 1 Time Management – 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH:2026-28
PART: A	COURSE COMPONENT: ELECTIVE–II
COURSE NAME: MODERN MANAGEMENT PRACTICES	COURSE CODE:26PCOM3E2
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:

After successful learning of this course the student will be able to:

1. Determine 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. Analyse 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**.**

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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	Number		
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			

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.80	3.00	2.80	3.00	3.00

PSO–CO MAPPING

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

PO-PSO-CO- QUESTION PAPER MAPPING

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL(K1 to K6)**
CO1	Determine the importance of Leadership and examine the leadership styles.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2,K3,K4
CO2	Assess the skills to build Emotional Quotient.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4
CO3	Examine the tipsfor effective management and to analyse the case studies.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4, K5
CO4	Evaluate the Internal and External factors of SWOC Analysis.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2, K3, K4, K5
CO5	Analyze the Corporate Social Responsibility in Business.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Theoretical and application-oriented assignment on modern management concepts. **Rubrics** Concept Clarity – 2 Application/Examples – 2 Presentation – 1	10	5
Workbook/record book/ notebook	Note book review. **Rubrics:** Completeness – 2 Organization – 2 Regularity – 1	10	5
Class activity 1	Presentation on contemporary management practices. **Rubrics:** Concept Clarity & Relevance – 4 Application to Real-world Practices – 2 Communication & Delivery – 2 Structure & Creativity – 2	10	5
Class activity 2	Case Study-Analysis of modern organizational practices and business scenarios. **Rubrics:** Problem Identification – 2 Application of Concepts – 2 Logical Conclusion – 1	5	5
Class activity 3	Discussion on emerging trends. **Rubrics:** Awareness of Trends – 2 Critical Thinking – 2 Participation – 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	10	5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: EDE-I**
COURSE NAME: BASICS OF BANKING	**COURSE CODE:26PCOM3E3**
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:

After successful learning of this course the student will be able to:

1. Examine the practical insights into Banking Sector and Financial System in India
2. Discuss the role of RBI in the Indian Banking Sector
3. Explain the functions of modern commercial banks and the types of bank accounts 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 **(8Hours)**

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

UNIT-II **(10Hours)**

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 **(10Hours)**

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

UNIT-V **(7Hours)**

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%20 Law% 20-Professional.pdf
4. http://www.untasmd.ac.id/files/Perpustakaan_Digital_1/BANK%20AND%20 BANKING%20 Modern_Banking.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers		
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	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			

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	2	2	2	3
CO 2	2	3	2	0	2
CO 3	3	2	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.80	2.60	2.40	2.20	2.80

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the practical insights into Banking Sector and Financial System in India	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K1, K2, K3, K4
CO2	Discuss the role of RBI in the Indian Banking Sector	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K1, K2, K3, K4
CO3	Explain the functions of modern commercial banks and the types of bank accounts operated in India.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4
CO4	Analyse the concept of negotiable instruments and its relevance in day-to-day activities.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3,K4,K5
CO5	Determine the various banking innovations and e services offered by the modern banking system	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K3,K4,K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Topic-based assignment on banking operations **Rubrics:** Concept Relevance – 3 Analysis of Banking Practices – 3 Use of Examples – 2 Presentation – 1 Originality – 1	10	5
Workbook/record book/ notebook	Record of notes, case insights **Rubrics:** Completeness – 2 Application through Exercises – 2 Neatness – 1	5	5
Class activity 1	Analysis of banking scenarios. **Rubrics**: Identification of Issues 3 Application of Banking Concepts – 2 Analytical Reasoning & Solutions – 3 Presentation – 2	10	5
Class activity 2	Discussion on current banking trends. **Rubrics**: Awareness of Trends:2 Critical Thinking2 Participation – 1	5	5
Class activity 3	Presentation on banking concepts. **Rubrics**: Concept Clarity – 4 Content Organization – 2 Communication Skills – 2 Creativity & Engagement – 2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: --B	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-II**
COURSE NAME: PERSONALITY ENRICHMENT	**COURSE CODE: 26PSKL402**
SEMESTER: II	**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: Demonstrate an understanding of various personality theories and assessments, leading to increased self-awareness.

2: Acquire effective verbal and non-verbal communication skills, including active listening and providing constructive feedback.

3: Exhibit leadership qualities, understand diverse leadership styles, and effectively work within teams by applying conflict-resolution strategies and collaborative problem-solving

4: Develop resilience, coping mechanisms, and stress reduction techniques to successfully navigate personal and academic challenges.

5: 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 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 III

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE–IX**
COURSE NAME: BUSINESS RESEARCH METHODS	**COURSE CODE:26PCOM309**
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 OUTCOMES:

After successful learning of this course the student will be able to:

1. Examine the Concepts of Research, Business Research and the Areas of business research.
2. Acquire the Business Research Gap, Selection of Problem and Formulation of hypothesis
3. Analyse the methods of Data Collection, Probability and Non-Probability Sampling Methods and determination of sample size.
4. Evaluate the different Sources of Data Collection.
5. Utilize data analysis techniques and report writing skills

UNIT–I: (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: (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: (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: (20 Hours)

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

UNIT–V: (15 Hours)

Data Entry-Editing the data-Data Analysis–Diagrammatic and Graphical Representation. Tools Used for Analysis: Parametric Test and Non-Parametric test. 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–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 Bhattacharyya, (2013), Research Methodology Excel Books, New Delhi.

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- https://www.apa.org/education/undergrad/research/business
- https://www.utc.edu/library/help/instructional-materials/onlinetutorials/formulate research- problem
- https://www.research-methodology.net/survey-research/census-vs-sample- survey/
- https://courses.lumenlearning.com/boundless-business/chapter/primary-data collection- methods/
- 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

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	3	2
CO 2	3	3	2
CO 3	3	3	3
CO 4	3	3	2
CO 5	3	3	3
Ave.	3	3	2.4

PO-PSO-CO-QUESTION PAPER MAPPING

CO No :	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL(K1 to K6)**
CO1	Explain the Concepts of Research, Business Research and the Areas of business research.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4
CO2	Acquire the Business Research Gap, Selection of Problem and Formulation of hypothesis	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4, K5
CO3	Analyse the methods of Data Collection, Probability and Non-Probability Sampling Methods and determination of sample size.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO4	Evaluate the different Sources of Data Collection.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K3, K4, K5
CO5	Utilize data analysis techniques and report writing skills	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Designing a structured questionnaire for a research problem. **Rubrics:** Relevance to Research Problem – 3 Structure of Questionnaire – 3 Appropriateness of Scales – 2 Clarity & Language – 1 Originality – 1	10	5
Workbook/recordbook/ notebook	Exercises on research design, data interpretation, and problem solving. **Rubrics:** Conceptual Understanding – 2 Application of Methods – 2 Completion – 1	5	5
Class activity 1	MCQ / short questions on research concepts. **Rubrics:** Correct Responses - 3 Conceptual Understanding -2	5	5
Class activity 2	Presentation on research topics, methods, or case-based research studies. **Rubrics:** Concept Clarity & Depth – 4 Case Analysis – 2 Communication Skills – 2 Originality – 2	10	5
Class activity 3	Discussion on research problems, methodologies, and ethical issues. **Rubrics:** Analytical Contribution – 2 Understanding of Methodology – 2 Engagement – 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH: 2026-28**
PART: A	**COURSE COMPONENT: CORE–X**
COURSE NAME: INFORMATION TECHNOLOGY IN BUSINESS	**COURSE CODE:26PCOM310**
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:

After successful learning of this course the student will be able to:

1. Explore the implications of e-commerce tools for business development.
2. Examine the data visualization tools for deriving analytical reports.
3. Apply the Google analytics and HR analytics for business-driven models 4 Investigate the business connections through AI tools.
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-Social Media Management Platforms-SEO tools-SEO reporting tools–Google search Console, Google Data Studio

UNIT II **(15 Hours)**

Data Visualization Tools--Data Visualization using-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-Generating sample data-Generating Documentation-Audio podcasts Creation of Blogs and Videos-Text conversion into Video Picasso, Ideogram-Content tuning–Google translator- Inventory Management tool-Application of Business Research tools: *t*-test, One way ANOVA, Correlation Coefficient, Chi-Square Test and Friedman test.

UNIT V **(15 Hours)**

Navigation Tools--Google Workspace–preparation of business reports through Google Docs-Google lens- 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

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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/
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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 any2 out of 4 Programmes	6-9	10	20
	Record Note Book			20
TOTALMARKS				**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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	2.80	3.00

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Explore the implications of e-commerce tools for business development.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2	K2, K3, K4
CO2	Examine the data visualization tools for deriving analytical reports.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K2, K3, K4
CO3	Investigate the business connections through AI tools.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO4	Apply the Google analytics and HR analytics for business-driven models	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K3, K4, K5
CO5	Categorize the business process reports through Google Workspace.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO3	K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Hands-on lab performance using accounting software	50	10
Model Examination	Record of practical procedures, screenshots, and outputs generated (Computer lab)	100	10
Assignment	Observation Note – 1 (Mid Term exam)	5	5
Workbook/record book/ notebook	Observation Note – 2 (Model exam)	5	5
Class activity 1	Practical Activity-1 (Unit 1,2,3) Rubrics: Procedure-3, Output-2	5	5
Class activity 2	Practical Activity-2 (Unit 4, 5) Rubrics: Procedure-3, Output-2	5	5
Class activity 3	Practical Activity-3 (Unit 1 to 5) Rubrics: Procedure-3, Output-2	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH: 2026-28**
PART: A	**COURSE COMPONENT: CORE XI**
COURSE NAME: ACCOUNTING FOR MANAGERS	**COURSE CODE:26PCOM311**
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 in simulated and actual business situations.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Evaluate the effectiveness of 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)**

Marginal Costing-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. Y. HariPrasad.Reddy, Y.H. Keerthana Reddy, Strategic Cost Management, Margham Publication
2. T.S.Reddy& Y.HariPrasad Reddy, Cost Accounting., Margham Publication
3. T.S.Reddy & Y.HariPrasad Reddy, Management Accounting,Margham Publication
4. Anthony A. Atkinson, Robert S.Kaplan,S.Mark . Management Accounting: Information for Decision-Making and Strategy Execution", Young(Latest edition:2021).
5. Ray Garrison, Eric Noreen, Peter Managerial Accounting, Brewer(Latest edition: 2022).
6. Advanced Management Accounting–Study Material–Institute of Chartered Accountants

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**		
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	1	2	1	2	-	1
II	1	1	-	1	-	-
III	1	2	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	**5**	**7**	**2**	**6**	**-**	**4**
SECTION A-12		**SECTION B-8**		**SECTION C-4**		

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	2
CO 2	2	3	2	2	2
CO 3	3	3	3	3	3
CO 4	2	2	2	2	2
CO 5	3	3	3	3	3
Ave.	2.60	2.80	2.60	2.60	2.40

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Compare and contrast the pricing decisions under special circumstances.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO2	Investigate into Differential costing in managerial decision making.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO3	Assess the various Capital Investment Decisions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO4	Examine the Transfer pricing and performance measurement.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K4, K5
CO5	Apply advanced managerial accounting concepts in order to make more effective decisions in simulated and actual business situations.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Comprehensive problem-solving covering all units **Rubrics:** Accuracy – 4 Application of Concepts – 3 Analytical Interpretation – 2 Working Notes – 1	10	5
Workbook/record book/ notebook	Class work- problem-solving, exercises and participation in class discussions **Rubrics:** Regularity & Completion – 2 Accuracy of Work – 2 Participation in Discussions – 1	5	5
Class activity 1	Presentation on managerial accounting concepts **Rubrics:** Concept Clarity & Accuracy – 4 Application – 2 Presentation Skills- 2 Creativity – 2	10	5
Class activity 2	Short tests covering concepts and numerical problems from various units **Rubrics:** Numerical Accuracy – 2 Concept Understanding – 2 Method – 1	5	5
Class activity 3	Quiz- Objective test covering concepts **Rubrics:** Correct Responses – 8 marks Conceptual Understanding – 2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH: 2026-28
PART: A	COURSE COMPONENT: ELECTIVE–III
COURSE NAME: ACCOUNTING FOR SPECIALISED INSTITUTIONS	COURSE CODE: 26PCOM3E4
SEMESTER: III	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY AND PROBLEM	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Examine the objectives of business acquisition and preparation of pre and post incorporation profit statements.
2. Determine 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. Analyse the different schedules of Banking Companies on loans and advances.
5. Assess the generation of revenues and claims of General and Life Insurance Companies.

UNIT I **(10 Hours)**

Acquisition of Business: Objectives of business acquisition. Preparation of statement showing pre and post incorporation profit.

UNIT II **(17 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 **(16 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 **(17 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 & 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	1-12	2	20
B	Answer any 5 out of 8 questions	13-20	8	40
C	Answer any 2 out of 4 questions	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	2	1	1	1	-	-
II	2	-	-	1	-	1
III	2	1	1	1	-	1
IV	2	-	-	1	-	1
V	2	-	1	1	-	1
TOTAL	**10**	**2**	**3**	**5**	**-**	**4**
SECTION A-12		**SECTION B-8**		**SECTION C-4**		

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	2
CO 2	2	3	2	2	2
CO 3	3	3	3	3	3
CO 4	2	2	2	2	2
CO 5	3	3	3	3	3
Ave.	2.60	2.80	2.60	2.60	2.40

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	2	1
CO 2	3	2	2
CO 3	3	2	2
CO 4	3	2	3
CO 5	3	2	2
Ave.	3	2	2

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the objectives of business acquisition and preparation of pre and post incorporation profit statements.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO2	Determine the concept of Amalgamation, Absorption and External Reconstruction	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO3	Examine the proceedings for preparation of Profit and Loss Account and Balance Sheet of Holding and Subsidiary Companies.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO4	Analyse the different schedules of Banking Companies on loans and	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K4, K5
CO5	Assess the generation of revenues and claims in General and Life Insurance.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Solving past exam questions for conceptual clarity and exam readiness. **Rubrics:** • Accuracy of Solutions – 4 • Application of Concepts – 3 • Presentation- 2 • Completeness – 1	10	5
Workbook/record book/ notebook	Record of formats, problems, and accounting procedures for various institutions. **Rubrics:** • Correct Formats – 4 • Concept Clarity – 3 • Neatness – 2 • Completion – 1	10	5
Class activity 1	MCQ / short questions on concepts. • Numerical Accuracy – 2 • Concept Understanding – 2 • Working – 1	5	5
Class activity 2	Presentation on accounting practices in specialised institutions. **Rubrics:** • Concept Clarity – 4 • Application – 2 • Presentation Skills – 2 • Creativity– 2	10	5
Class activity 3	Short tests covering theoretical and numerical aspects. **Rubrics:** • Numerical Accuracy – 2 • Clarity – 2 • Steps – 1	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH: 2026-28
PART: A	COURSE COMPONENT: ELECTIVE-IV
COURSE NAME: INDUSTRIAL RELATIONS AND LABOUR LAWS	COURSE CODE: 26PCOM3E5
SEMESTER: III	MARKS:100
CREDITS:3	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

- 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:

After successful learning of this course the student will be able to:

1. Discuss the provisions of the Industrial Relations Code, 2020, and analyze industrial relations issues in the public and private sectors, including the rights and duties of trade unions and codes of conduct in industries.
2. Identify various forms, impact and causes of Industrial Disputes, and 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 -Inspector cum Facilitator- Powers & Duties -Special Provisions for Women Employees- POSH Act- Objectives- Key features- Scope and applicability of the Act- Procedure for filing complaints- Special Provisions for Contract & Inter-State Migrant Workers-Offences &Penalties.

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.

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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

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 in300words)	13-20	8	40
C	Answer any 2 out of 4 questions(each in1200words)	21-24	20	40
TOTALMARKS				**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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	2
CO 2	2	3	2	2	2
CO 3	3	3	3	3	3
CO 4	2	2	2	2	2
CO 5	3	3	3	3	3
Ave.	2.60	2.80	2.60	2.60	2.40

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	3	2
CO 2	3	2	2
CO 3	3	2	2
CO 4	3	2	2
CO 5	3	2	2
Ave.	3	2.2	2

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Classify the accounting practices of various specialized institutions and update knowledge on the conversion of a business into a company form of organization.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO2	Determine the concept of Amalgamation, Absorption and External Reconstruction	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO3	Examine the proceedings for preparation of Profit and Loss Account and Balance Sheet of Holding and Subsidiary Companies.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5
CO4	Analyse the different schedules of Banking Companies on loans and	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K4, K5
CO5	Assess the generation of revenues and claims in General and Life Insurance.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analysis of industrial disputes, grievance handling, legal cases Rubrics: Content Quality: 4 Analysis: 3 Structure: 3	10	5
Workbook/recordbook/ notebook	Record of notes, case laws, and legal provisions. Rubrics: Content: 2, Clarity: 2 Neatness:1	5	5
Class activity 1	Quick assessment (rapid-fire questions / legal provisions / mini case) Rubrics: Application: 3 Presentation: 2	5	5
Class activity 2	Presentation on labour laws, industrial relations practices, recent amendments Rubrics: Content Quality: 4 Application: 3 Presentation: 2 Originality: 1	10	5
Class activity 3	MCQ / short questions on labour laws (Factories Act, Industrial Disputes Act, etc.) Rubrics: Application: 3 Presentation: 2	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH:2026-28
PART: A	COURSE COMPONENT: EDE-II
COURSE NAME: ELEMENTS OF HUMAN RESOURCE MANAGEMENT	COURSE CODE: 26PCOM3E6
SEMESTER: III	MARKS:100
CREDITS:3	TOTAL HOURS:45
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the meaning, objectives, and importance of Human Resource Management and distinguish between Personnel Management and HRM, including the role and competencies of an HR Manager.
2. Apply knowledge of recruitment processes and sources by analyzing internal and external recruitment methods along with their merits and demerits.
3. Discuss the selection process, including various types of interviews, and apply appropriate guidelines for successfully facing interviews.
4. Examine the different training methods (on-the-job and off-the-job), evaluate their merits and demerits.
5. Analyze the performance appraisal system, compare traditional and modern methods with their merits and demerits, and evaluate different promotion methods.

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-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),T.K.Avvai Kothai,Charulatha Publication.
2. Human Resource Management(Personnel Management)(2016),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), K.Sundar & J.Srinivasan,Vijay Nicole Imprints Pvt.Ltd.,

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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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	1	2	0	2	3
CO 2	3	3	3	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.40	2.80	2.40	2.80	3.00

PSO–CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	3	2	2
CO 2	3	3	2
CO 3	3	2	2
CO 4	3	2	2
CO 5	3	2	3
Ave.	3	2.2	2.2

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Explain the meaning, objectives, and importance of Human Resource Management and distinguish between Personnel Management and HRM, including the role and competencies of an HR Manager.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4
CO2	Apply knowledge of recruitment processes and sources by analyzing internal and external recruitment methods along with their merits and demerits.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4, K5
CO3	Discuss the selection process, including various types of interviews, and apply appropriate guidelines for successfully facing interviews.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4
CO4	Examine the different training methods (on-the-job and off-the-job), evaluate their merits and demerits.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4, K5
CO5	Analyze the performance appraisal system, compare traditional and modern methods with their merits and demerits, and evaluate different promotion methods.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Application-oriented assignment on HR practices **Rubrics:** Understanding the Concepts -2 Use of Examples -1 Presentation -2	5	5
Workbook/recordbook / notebook	Short test covering theoretical and practical aspects **Rubrics:** Accuracy of Answers -2 Completion & Regularity-2 Presentation -1	5	5
Class activity 1	MCQ / short questions on HRM concepts and practices **Rubrics:** Accuracy of Answers -2 Clarity & Interpretation -2 Time Management -1	5	5
Class activity 2	Presentation on HRM concepts **Rubrics** Content Knowledge -3 Clarity of Explanation -2 Presentation Skills-3 Visual Aids-2	10	5
Class activity 3	Analysis of HR appraisal R**ubrics** HR Appraisal Concepts -2 Application to Real Situations-3 Critical Thinking -2 Presentation -3	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH:2026-28
PART: B	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS--III
COURSE NAME: EMPLOYABILITY SKILLS	COURSE CODE: 26PSKL405
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: Analyze job descriptions, specifications, and employment requirements across industries.

2: Assess personal, industrial, and organizational SWOT factors for career readiness.

3: Prepare professional profiles and resumes for different job roles.

4: Demonstrate effective group discussion skills in professional settings

5: Adopt interview techniques required for successful employment interactions.

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 Exchan

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 Pearsons 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

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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 (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: Core XII**
COURSE NAME: CHANGE MANAGEMENT	**COURSE CODE:26PCOM312**
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:

After successful learning of this course the student will be able to:

1. Analyze the nature and driving forces of change management and assess their impact on organizations
2. Examine the Change Management resources, reasons for resistance and models of change management.
3. Analyze the complex changes in organizations and evaluate the role of leadership in addressing challenges in organizational 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 **(18 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 **(16 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, K.Umadevi , Vijay Nicole Publications ,Chennai 600091
2. Change Management and Organizational Development,Ratan Raina,SAGE Publications Pvt.Ltd;New Delhi,20 18.
3. Organizational Change,Harsh Pathak,Pearson Education India,2011
4. Management of Organizational change,Harigopal K,SAGE Publications Pvt.Ltd.,New Delhi,2006.
5. Change Management,V.Nilakant&S.Ramnarayan,SAGE Publications India Pvt Ltd,2006.
6. Change Management:The People Side of Change Jeffrey M.Hiatt(Author),Timothy J.Creasey(Author),Prosci Research,December 2012.
7. Change Management,Paton A.R,Mc Calman J,SAGE Publications Pvt.Ltd.,New Delhi,2001

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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 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) (Q. No. 21 Compulsory-Case study from any Unit I/II/III/IV)	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	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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PSO–CO MAPPING

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

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Analyze the nature and driving forces of change management and assess their impact on organizations	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4,K 5
CO2	Examine the Change Management resources, reasons for resistance and models of change management.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4, K5
CO3	Analyze the complex changes in organizations and evaluate the role of leadership in addressing challenges in organizational change management.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4, K5
CO4	Map the cultural attributes to change and its impact.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4, K5
CO5	Investigate the different models of System change and the success stories of Change management initiatives.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4,K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Monograph on a specific change management topic or real organization **Rubrics** Conceptual clarity: 3 Use of relevant frameworks: 3 Critical assessment of strategies: 2 Original insights: 2	10	5
Workbook/recordbook/ notebook	Concept-based exercises and application scenarios- tests **Rubrics** Accuracy of definitions:2 Clarity in explaining:2 Completeness of work:1	5	5
Class activity 1	Presentation on change models, leadership, organizational transformation, and recent trends **Rubrics** Explanation of concepts:3 Linking real-world examples:3 Visual aids, innovation: 2 Communication:2	10	5
Class activity 2	MCQ, concept puzzles, and linkage exercises on change theories and frameworks **Rubrics** Remembering:2 Understanding:2 Application:1	5	5
Class activity 3	Case Analysis of organizational change initiatives and resistance management **Rubrics** Identification of change issues:3 Use of relevant change models:3 change challenges:2 justification of strategies:2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE-XIII**
COURSE NAME: **DIGITAL MARKETING**	**COURSE CODE:26PCOM313**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Develop a holistic understanding of the digital marketing landscape.
2. Identify the digital customer in terms of needs and behavior
3. Evaluate the online marketing mix's dimensions.
4. Design advertising positioning and an efficient AdWords campaign in relation to digital marketing.
5. Recognize the essential strategies for digital marketing, such as mobile and social media marketing.

UNIT–I **(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 **(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 **(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 **(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 **(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.

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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
TOTAL MARKS				**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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	2.80	3.00

PSO–CO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	3	2
CO 2	3	2	3
CO 3	3	2	3
CO 4	3	2	3
CO 5	3	3	3
Ave.	3	2.4	2.8

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Develop a holistic understanding of the digital marketing landscape.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4,K5
CO2	Identify the digital customer in terms of needs and behavior	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3 ,K4 , K5
CO3	Evaluate the online marketing mix's dimensions.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4, K5
CO4	Design advertising positioning and an efficient Ad Words campaign in relation to digital marketing.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2, K3,K4, K5
CO5	Recognize the essential strategies for digital marketing,such as mobile and social media marketing.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Presentation on digital marketing trends, tools, or campaign strategies **Rubrics** Conceptual clarity: 3 Use of relevant frameworks: 3 Critical assessment of strategies: 2 Original insights: 2	10	5
Workbook/recordbook/ notebook	Record of notes, practical tasks and tool-based learning **Rubrics** Accuracy of definitions:2 Clarity in explaining:2 Completeness of work:1	5	5
Class activity 1	MCQ (SEO, SEM, analytics, content marketing **Rubrics** Recall of concepts:3 Conceptual accuracy:2	5	5
Class activity 2	Analysis of real-world digital marketing campaigns **Rubrics** Identification of objectives:2 Digital marketing framework:2 Evaluation of strategy:3 Effectiveness, recommendations:3	10	5
Class activity 3	Hands-on activity: creating and managing content across platforms (Instagram, LinkedIn, YouTube, etc.) **Rubrics** Execution of content:2 Originality of content:3 Use of tools:3 Performance tracking:2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	BATCH:2026-28
PART: A	COURSE COMPONENT: CORE– XIV
COURSE NAME: CONSUMER RIGHTS AND EDUCATION	COURSE CODE:26PCOM314
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:

After successful learning of this course the student will be able to:

1. Explain the evolution and significance of 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. Illustrate 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. Avatar singh--Law of consumer protection—Eastern Book Company
5. Balakrishna Eradi—Consumer protection–Jurisprudence–Lexis Nexis Butter worth publishing
6. Commentary on the Consumer protection-Universal Law Publication

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2. https://ncert.nic.in/textbook/pdf/lehe210.pdf
3. https://www.oecd.org/sti/consumer/44110333.pdfhttp://www.co nsu mer.tn.gov.in/pdf/Teachers_Reference_Book.pdf
4. https://ncdrc.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 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	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**	

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	2	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	2.80	2.80	3.00

PSO–CO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	3	2
CO 2	3	3	3
CO 3	3	3	2
CO 4	3	3	3
CO 5	3	2	3
Ave.	3	2.8	2.6

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL(K1 to K6)
CO1	Explain the evolution and significance of the consumer movement in India	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4,
CO2	Analyse the ill effects of consumerism.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K2,K3,K4, K5
CO3	Discuss the rights and responsibilities of consumers, the redressal forum and various grievance redressal methods.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4, K5
CO4	Illustrate the procedure to file a complaint and relief available to them	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4, K5
CO5	Categorize the social responsibility of Business in consumer satisfaction	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Concepts of consumer rights, awareness, and protection measures. **Rubrics** Conceptual clarity: 3 Use of relevant frameworks: 3 Original insights: 2 Neatness:2	10	5
Workbook/record book/ notebook	Record of notes, case summaries, legal provisions, and awareness activities **Rubrics** Accuracy of definitions:2 Clarity in explaining:2 Completeness of work:1	5	5
Class activity 1	MCQ / short questions on consumer rights, responsibilities, and legal provisions **Rubrics** Recall of concepts:3 Conceptual accuracy:2	5	5
Class activity 2	Presentation on consumer rights, consumer protection laws, and awareness initiatives **Rubrics** Explanation of concepts:3 Linking real-world examples:3 Visual aids, innovation: 2 Communication:2	10	5
Class activity 3	Case study---Analysis of real-life consumer disputes and grievance redressal mechanisms **Rubrics** Relevant legal provisions of issue:2 Use of appropriate laws:2 Examination of the dispute: 3 Justification of remedies:3	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSE COMPONENT: CORE XV**
COURSE NAME: PROJECT AND VIVA VOCE	**COURSE CODE:26PCOM315**
SEMESTER: IV	**MARKS:100**
CREDITS: 4	**TOTAL HOURS:90**

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

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 External evaluation- Viva-voce examination 20 Marks and Project Report 60 Marks.

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART: A	**COURSECOMPONENT: ELECTIVE-V**
COURSE NAME: LOGISTICS AND SUPPLY CHAIN MANAGEMENT	**COURSE CODE: 26PCOM3E7**
SEMESTER: IV	**MARKS:100**
CREDITS:3	**TOTAL HOURS:75**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the fundamental concepts of logistics and analyze its significance in global supply networks.
2. Examine the significance of material handling and modes of transportation
3. Discuss the concepts of warehousing and materials management and explain how they facilitate efficient service delivery.
4. Identify the essentials of packaging and its recent trends in supply chain management.
5. Analyze the strategic role of distribution channels and evaluate design techniques to improve supply chain processes.

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-managementhttps://egyankosh.ac.in/bitstream/123456789/72271/1/Bl ock-1.pdfhttps://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 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**

REAK 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**

PO-CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	2	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	2.60	3.00

PSO–CO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	2	2
CO 2	3	2	3
CO 3	3	3	3
CO 4	3	3	2
CO 5	3	2	3
Ave.	3	2.4	2.6

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the fundamental concepts of logistics and analyze its significance in global supply networks.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4,
CO2	Examine the significance of material handling and modes of transportation	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO3	Discuss the concepts of warehousing and materials management and explain how they facilitate efficient service delivery.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1,K2,K3,K4, K5
CO4	Identify the essentials of packaging and its recent trends in supply chain management.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4, K5
CO5	Analyze the strategic role of distribution channels and evaluate design techniques to improve supply chain processes.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4,K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analytical assignment on logistics/supply chain topics submitted in PDF format. **Rubrics:** Content-5, Clarity- 3, Timely submission--2	10	5
Workbook/record book/ notebook	Concept-based exercises and problem-solving submitted online (Google Classroom) **Rubrics:** Content-5, Clarity- 3, Timely submission--2	10	5
Class activity 1	Presentation on logistics concepts (transportation, warehousing, inventory, SCM strategies etc.) **Rubrics:** Content-5, Clarity- 3, Timely submission--2	10	5
Class activity 2	Monograph on emerging trends (e-commerce logistics, green supply chain, global SCM) **Rubrics:** Content-5, Clarity- 3, Timely submission--2	10	5
Class activity 3	Group Discussion on supply chain challenges, disruptions, and strategies **Rubrics:** Content-5, Clarity- 3, Timely submission--2	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: M.COM (GENERAL)	**BATCH:2026-28**
PART:-B	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS -IV**
COURSE NAME: ADVANCED COMPUTING PARADIGMS	**COURSE CODE: 26PSKL408**
SEMESTER: IV	**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. Demonstrate Excel data operations & functions
2. Examine & Interpret PivotTables, Conditional Formatting, Chat GPT
3. Implement AI tools in Word, PowerPoint and utilise ANUVADINI to translate voice and text content across multiple languages.
4. Construct professional visual designs and visual outputs using Canva
5. Develop Tableau charts, maps & visualizations.

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: Pivot Tables-Basic PivotTable Data, Insert a Pivot Table, Lookup Functions– Excel with Chat GPT.

UNIT–III **(6 Hours)**

AI Tools: Integrating ChatGPT in Microsoft Word, AI tool for PowerPoint Presentation – ANUVADINI: Voice & Document AI Translation Tools.AI Integration: Using AI to suggest the best chart type for a dataset – Auto-generating summaries of spreadsheet data using Copilot.

UNIT–IV **(6 Hours)**

Introduction to Open Source Design Tools-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 RESOURCES

https://www.w3schools.com/excel/

https://www.mygreatlearning.com/microsoft-excel/free-courses

https://www.classcentral.com/course/great-learning-data-analytics-using-excel-492441

https://www.mygreatlearning.com/academy/learn-for-free/courses/chatgpt-for-excel

https://www.coursera.org/specializations/chatgpt-excel

https://anuvadini.aicte-india.org/

https://www.canva.com/designschool/

https://www.udemy.com/topic/canva/free/

https://www.tableau.com/learn/training

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Practical Examination for 90 minutes	50	10
Model Examination	Practical examination for 180 minutes	100	10
Assignment	Written Assignment on a given topic	10	5
Workbook/record book/ notebook	Note Book	10	5
Class activity 1	Hands-on Tool Usage	10	5
Class activity 2	Application-Based Exercise	10	5
Class activity 3	Digital Content Creation Task	10	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50