

Minutes of the Programme Committee Meeting held on 1/08/2022

The Programme Committee Meeting was held on **01-08-2022** at **10 a.m** in the Department of Commerce. All the members of the Department of Commerce and the external member, Dr. N. Kannathasan, Department of Computer Science, KMGIPSR, Puducherry attended the meeting.

The following changes / proposals were suggested:

1. For the following courses , the theory and practical components may be treated as separate courses having 100 marks each

1. E-Commerce : I Semester
2. Computer Application in Financial Accounting : II Semester
3. Computer Application in Business Statistics : III Semester
4. Goods and Services Tax : IV Semester

2. For the following courses, the valuation will be done externally with a break-up of marks as given below :

- a. E-Commerce (Practical)
- b. Computer Application in Financial Accounting (Practical)
- c. Computer Application in Business Statistics(Practical) and
- d. Goods & Services Tax (Practical)

Table 1.

| Sl.No | Particulars | Marks |
|--------------|-----------------------------------|--------------|
| 1 | Lab Record | 40 |
| 2 | Practical Examination Performance | 40 |
| 3 | Practical Examination Viva voce | 20 |
| Total | | 100 |

There will be no internal marks

3. Provisions on Tonnage , Presumptive Tax, Special Provisions for Telecom Sector and Employment of New Workmen have been added in the course on Tax Planning and Management
4. Taking in to account of the ever increasing demand for M.Com (General), the Programme Committee proposes to start M.Com (General) under Self Management System from the academic year 2022-23 with an intake of 60 students.

Table 2. Members present for the Programme Committee Meeting held on 1/08/2022

| Sl. No. | Name | Designation & Official Address | Mobile No.& Email | Signature |
|---------|------------------|---|--|-----------|
| 1. | Dr. M. Kochadai | Associate Professor & HOD of Commerce, KMGIPSR, Puducherry | 9442400118 kochadaimuthiah@gmail.com | |
| 2. | Dr. K. Karpagam | Associate Professor of Commerce, KMGIPSR, Puducherry | 9965408263 kkarpagam1988@gmail.com | |
| 3. | Dr. R. Azhagaiah | Associate Professor of Commerce, KMGIPSR, Puducherry | 9952474095 azhagaiah@dhtepy.edu.in | |
| 4. | Dr. N. S. Pandey | Assistant Professor of Commerce, KMGIPSR, Puducherry | 9443974657 drnspandey@gmail.com | |
| 5. | Dr.N.Kannathan | Assistant Professor of Computer Science KMGIPSR, Puducherry | 9786019302 nkthasan@gmail.com | |
| 6. | S.Santhiya | Student Representative | 6384346307 | |
| 7. | M.Sharann | Student Representative | 9597593557 | |

Minutes of the Board of Studies Meeting held on 4/08/2022

1. The BOS has approved the proposals of the Programme Committee as given in the Minutes from point numbers 1 to 4
2. The Panel of Examiners for question paper setting, evaluation , conduct of comprehensive and internship viva has been approved as detailed in tables 4and 5
3. The Panel of Members for BOS representing Industry / Placement for the year 2023-24 and 2024-25 has been approved as detailed in table 4
4. The Panel of Members for BOS representing Alumni for the year 2023-24 and 2024-25 has been approved as detailed in table 6
5. The percentage of change in the syllabus is 20 %

Table 3. Members present for the Board of Studies Meeting held on 04.08.2022

| Sl. No. | Name | Designation & Official Address | Mobile No.& Email | Signature |
|---------|--------------------------------|---|--|-----------|
| 8. | Dr. M. Selvaraj | Director, KMGIPSR, Puducherry | 9489964381 msrajen64@gmail.com | |
| 9. | Dr. M. Kochadai | Associate Professor & HOD of Commerce, KMGIPSR, Puducherry | 9442400118 kochadaimuthiah@gmail.com | |
| 10. | Dr. K. Karpagam | Associate Professor of Commerce, KMGIPSR, Puducherry | 9965408263 kkarpagam1988@gmail.com | |
| 11. | Dr. R. Azhagaiah | Associate Professor of Commerce, KMGIPSR, Puducherry | 9952474095 azhagaiah@dhtepy.edu.in | |
| 12. | Dr. N. S. Pandey | Assistant Professor of Commerce, KMGIPSR, Puducherry | 9443974657 drnspandey@gmail.com | |
| 13. | Dr.Malabika Deo | Professor of Commerce Dean , School of Management Pondicherry University, Puducherry-605014 | 9442140745 malabika.com@pondiuni.edu.in | |
| 14. | Dr.S.Pandiaraj | Associate Professor & Head PG& Research Department of Commerce Presidency College Chennai. | 9444269763 spandiaraj1965@gmail.com | |
| 15. | Dr.M.Venkatraman | Assistant Professor, Department of Commerce, PSG College Coimbatore - 9894559747 | 9894559707 divineramji@gmail.com | |
| 16. | Dr.R.Deepa | Assistant Professor, Department of Commerce, Tagore Govt. Arts & Science College , Puducherry-605008 | 9486972037 deepacoup@gmail.com | |
| 17. | Mr.Krishnakumar Navaneedhan | CFO, Eaton Power Quality Pvt. Ltd., Sedarapet, Puducherry | 8595369585 | |

Table 4 Panel of Members (Examination) Approved by the Board of Studies

| Sl. No. | Name | Designation & OfficialAddress | Mobile No.& EmailID |
|----------------|---------------------|--|--|
| 1. | Dr.C.Vethirajan | Professor(Commerce), Dept. of Corporate Secretaryship, Alagappa University, Karaikudi, Tamil Nadu | 9443493474 |
| 2. | Dr. R. Deepa | Assistant Professor of Commerce Mahatma Gandhi Govt. Arts College Mahe | 9486972037 8610713196 |
| 3. | Dr.R. Saravanvelu | Assistant Professor of Commerce AVVM Sri Pushpam College(Autonomous), Poondi, Thanjavur | 9629613678 rbsvel@gmail.com |
| 4. | Dr.S.Vallidevasena | Assistant Professor & Head, Dept.Of Commerce Mother Teresa Women's University Kodaikanal, Tamil Nadu | 07373151106 devasena69@gmail.com |
| 5. | Dr. M. Manoj Pillai | Assistant Professor & HOD Dept. of Commerce Mahatma Gandhi Government Arts College, Mahe | 9442126137 madhavmanojpillai@gmail.com |
| 6. | Dr.A. Mahimai Raj | Assistant Professor of Commerce Department of Commerce Loyola College Chennai | 9444287256 |
| 7. | Dr.J.JustinRayappa | Assistant Professor of Commerce Department of Commerce Loyola College Chennai | 9884410399 |

| | | | |
|-----|----------------------|--|--|
| 8. | Dr.A.Vikram | Assistant Professor of Commerce Department of Commerce Loyola College Chennai | 9841339969 |
| 9. | Dr.Arul Suresh | Assistant Professor of Commerce Department of Commerce Loyola College Chennai | 9884855522 |
| 10. | Dr.L.CesisDastan | Associate Professor Department of Commerce Presidency College Chennai | 9443531543 cecildalston@gmail.com |
| 11 | Dr.A.Krishnan | Associate Professor Department of Commerce Presidency College Chennai | 9443906467 Krish_dr66@yahoo.co.in |
| 12 | Dr.H.S.Priyadarshini | Associate Professor Department of Commerce Presidency College Chennai | 9841212501 Priyadar80@gmail.com |
| 13 | Dr.G.Ravi | Assistant Professor Department of Commerce Presidency College Chennai | 9444122799 raviramanibalaji@gmail.com |
| 14 | Dr.C.Ramamurthy | Assistant Professor Department of Commerce Presidency College Chennai | 9840041328 ramamurthy215@gmail.com |
| 15 | Dr.P.Maria Doss | Assistant Professor Department of Commerce Presidency College Chennai | 9840041328 ramamurthy215@gmail.com |
| 16 | Dr.S.Mala | Assistant Professor Department of Commerce Presidency College Chennai | 9444958044 malasubban@gmail.com |
| 17 | Dr. R. Rajasekaran | Associate Professor Department of Commerce PSG College of Arts & Science Coimbatore | 9444958044 malasubban@gmail.com |

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|----|-----------------------------------|---|---|
| 18 | Dr.I. Nagarajan | Associate Professor Department of Commerce Thiagarajar College Madurai | nagancc63@gmail.com |
| 19 | Dr.S. Meena | Assistant Professor Department of Commerce Thiagarajar College Madurai | meena68balu@gmail.com |
| 20 | Dr.S. Meenakumari | Assistant Professor Department of Commerce Thiagarajar College Madurai | smeenakani@yahoo.co.in |
| 21 | Dr.L. Eswaran | Assistant Professor Department of Commerce Thiagarajar College Madurai | eswaran1981@gmail.com |
| 22 | Dr.S. SankareswarI | Assistant Professor Department of Commerce Thiagarajar College Madurai | sankareswari12@gmail.com |
| 23 | Dr. P.G. Kathiravan | Assistant Professor Department of Commerce Thiagarajar College Madurai | professorpgk@gmail.com |
| 24 | Dr. F.R. Alexander PravinDurai | Associate Professor and Head Department of Commerce St. Joseph`s College, Tiruchirappalli | 9443838457 & 9789492809 pravindurai@gmail.com |
| 25 | Dr. K. Alex | Associate Professor Department of Commerce St. Joseph`s College, Tiruchirappalli | 09442514814, 09487704814 alexkrr2002@yahoo.co.in |

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|----|------------------------------------|--|--|
| 26 | Dr.G.John | Associate Professor Department of Commerce St. Joseph`s College, Tiruchirappalli | 9443637465 dnjohn@rediffmail.com |
| 27 | D. Maria Antony | Assistant professor Department of Commerce St. Joseph`s College, Tiruchirappalli | 85258 12626 mariaantony_co1@mail.sjctni.edu |
| 28 | Dr.V.Bastin Jerome | Assistant professor Department of Commerce St. Joseph`s College, Tiruchirappalli | 918124822752, Whatsup: +919840553408 drvbastin.jerome2812@gmail.com |
| 29 | Dr. M. Antony Jesuraja | Assistant professor Department of Commerce St. Joseph`s College, Tiruchirappalli | 94434 23766 antonyjesuraj@yahoo.com |
| 30 | Dr.M. Sivasubramanian | Associate Professor Department of Commerce Government Arts College Coimbatore | 9486661872 |
| 31 | Dr.N. MeenakshiSundares wari | Associate Professor Department of Commerce Government Arts College Coimbatore | 98949-05114 |
| 32 | Dr. A. Latha | Assistant Professor Department of Commerce Government Arts College Coimbatore | 9976270006 |
| 33 | Dr. S. P. Vijayakumar | Assistant Professor Department of Commerce Government Arts College Coimbatore | 9486617104 |
| 34 | Dr. C.R. Karpagam | Assistant Professor Department of Commerce Government Arts College Coimbatore | 7667547271 |
| 35 | DR.S.Kasthuri Meena | Assistant Professor Department of Commerce Government Arts College Coimbatore | 99947-04756 |
| 36 | DR.P. Kanchana Devi | Assistant Professor Department of Commerce Government Arts College Coimbatore | 99655-97991 |

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|----|-------------------------|---|--|
| 37 | DR. R. Nirmala Devi | Assistant Professor Department of Commerce Government Arts College Coimbatore | 99430-58138 |
| 38 | Dr. S. Sivagnanam | Assistant Professor Department of Commerce Government Arts College Coimbatore | 7200863875 |
| 39 | Dr.S.Uma | Associate professor and Head Department of Commerce Kongunadu Arts & Science College Coimbatore | 8667898346 umas_cm@kongunaducollege. ac.in |
| 40 | Dr.S.Poorni | Associate professor Department of Commerce Kongunadu Arts & Science College Coimbatore | 9994608710 poornis_cm@kongunaducollege. ac.in |
| 41 | Dr.S.Amudha | Associate professor Department of Commerce Kongunadu Arts & Science College Coimbatore | 9952206432 s.amudhajansi@gmail.com |
| 42 | Dr.P.K.Uma Maheswari | Associate professor Department of Commerce Kongunadu Arts & Science College Coimbatore | 9626986266 umamaheswaripk_cm@kongu naducollege.ac.in |
| 43 | Dr. G. Gnanaraj | Head & Associate Professor Department of Commerce Bishop Heber College(Autonomous) Tiruchirappalli - 620 017 | 0431 – 2770136/ 2770158/ 2772345 |
| 44 | Dr.Selvakumar M | Associate Professor Department of Commerce AyyanadarJanagiAmmal College Sivakasi | 9600868448 professorselvakumar@gmail.com |

Table 5 Member- Representative - Industry / Placement - Approved by the Board of Studies

| Sl. No. | Name | Designation&OfficialAddress | MobileNo.& Email ID |
|---------|------------------|---|--------------------------------------|
| 1. | Dr.V.VijayaDurai | CEO , Sunshine Ltd. , Puducherry | 9443237266 vvijayadurai@gmail.com |
| 2. | Mr.VasuDevan | Managing Director, Saptagiri Packing Unit,Industrial Estate, Mettupalayam, Puducherry | 9843050662 |
| 3. | Mr.G. Sriram | Chief Manager, Indian Overseas Bank, Lawspet, Puducherry | sriramg@iobnet.co.in |
| 4. | Mr.Natarajan | Executive Director Swathi Oranics and Specialties, Mettupalayam, Puducherry | 9840467737 |

Table 6 Meritorious Alumnus Member - Representative – Approved by the Board of Studies

| Sl. No. | Name | Designation&OfficialAddress | Mobile No.& Email ID |
|---------|----------------------|--|--------------------------|
| 1. | Dr. R. Deepa | Assistant Professor, Department of Commerce, TGASC, Puducherry-605008 | 9486972037 8610713196 |
| 2. | Mr. S. Saravanakumar | Deputy Commercial Tax Officer Commercial Tax Office (Near Indira Gandhi Square), Puducherry | 8842321215 |
| 3. | Dr. K. Banumathi | Assistant Professor of Commerce Saradha Gangadharan College Puducherry | 8903536359 |
| 4.. | Mr. Felix | Dealer Dakin Air Conditioner Puducherry | 9842923983 |
| 5. | Dr.P. SenthilKumaran | Assistant Professor of Commerce Bharathidasan Government College for Women, Puducherry 605003 | 9843796571 |
| 6. | Mr. V. Remy James | Assistant Professor of Commerce Bharathidasan Government College for Women, Puducherry 605003 | |

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|---|---------------|---|--|
| 7 | Mrs.HemaLatha | Assistant Professor of Commerce Bharathidasan Government College for Women, Puducherry 605003 | |
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Programme Offered: **M.Com (General)**

Programme Objectives:

The objectives of this Programme are to:

1. Provide the students a thorough understanding on various courses viz. law, accounting, management, taxation, computer application in contemporary areas like e-commerce, accounting, statistics and taxation.
2. Improve skills among the students in the areas viz. stock market, life skill techniques, competency skills, soft skills, human resource and organizational behaviour skills, and computer skills on the application of appropriate software to manage and succeed in the present day competitive business arena.
3. Enlighten the students about the various types of business opportunities, start-ups, entrepreneurship and scope for becoming business analyst and to cope up with the changing dimension of law, technology, market structure and government policy.

Programme Specific Outcomes:

On completion of the Programme, the students should be able to:

1. Have a thorough understanding on various courses viz. law, accounting, management, taxation, computer application in contemporary areas like e-commerce, accounting, statistics and taxation.
2. Have improved skills in the areas viz. stock market, life skill techniques, competency skills, soft skills, human resource and organizational behaviour skills, and computer skills on the application of appropriate software to manage and succeed in the present day competitive business arena.
3. Have a thorough knowledge on various types of business opportunities, start-ups, entrepreneurship and scope for becoming business analyst and to cope up with changing dimension of law, taxation, technology, market structure and government policy.

COURSE STRUCTURE AND REGULATIONS

COURSE STRUCTURE AND REGULATIONS FOR 2022-23 Batch M.Com (General)

A. COURSE STRUCTURE:

The Course Structure comprises (a) Audit Courses and (b) Non-audit Courses:

(a) **Audit Courses:** (CGPA weighted Courses – which include **Hard Core Courses** and **Soft Core Courses** as shown in the following table):

| Semester | Course Code | Course Title | Hrs / Week (30) | Credits per Course | Total Credits | |
|----------|-------------------|--|-----------------|--------------------|---------------|----|
| S-1 | COHC01 | Marketing Management | 4 | 4 | 19 | |
| | COHC02 | Advanced Corporate Accounting | 4 | 4 | | |
| | COHC03 | Human Resource Management | 4 | 4 | | |
| | COHC04 | E- Commerce (Theory) | 3 | 3 | | |
| | COSC01 | E- Commerce (Practical) | 2 | 2 | | |
| | COSC02 | Life Skill Techniques | 2 | 2 | | |
| S-2 | COHC05 | Tax Planning and Management | 4 | 4 | 17 | |
| | COHC06 | International Business | 4 | 4 | | |
| | COHC07 | Managerial Economics | 3 | 3 | | |
| | COSC03 | Soft Core Offered by Other Departments # | 3 | 3 | | |
| | COSC 04 | Computer Application in Financial Accounting (Theory) | 2 | 2 | | |
| S-3 | COSC 05 | Computer Application in Financial Accounting (Practical) | 1 | 1 | 19 | |
| | COHC06 | Computer Application in Business Statistics (Theory) | 2 | 2 | | |
| | COHC07 | Computer Application in Business Statistics (Practical) | 1 | 1 | | |
| | COHC08 | Financial Management | 4 | 4 | | |
| | COHC09 | Advanced Cost Accounting | 4 | 4 | | |
| | COHC10 | Security Analysis and Portfolio Management | 4 | 4 | | |
| | COSC08 | Internship Report | - | 2 | | |
| S-4 | COSC09 | Internship Viva-voce | - | 2 | 17 | |
| | COHC11 | Goods and Services Tax (Theory) | 2 | 2 | | |
| | COSC 10 | Goods and Services Tax (Practical) | 2 | 2 | | |
| | COHC12 | Advanced Management Accounting | 4 | 4 | | |
| | COHC13 | Financial Institutions and Markets | 4 | 4 | | |
| | COSC11 | Entrepreneurship Development | 3 | 3 | | |
| Total | COSC 12 | Comprehensive Viva-voce | - | 2 | 72 | |
| | Hard Core Courses | | | | | 48 |
| | Soft Core Courses | | | | | 24 |
| | | TOTAL CREDITS | | | 72 | |

Work Load

Semester I

| Particulars | Hours |
|---|-----------|
| Lecture | 19 |
| CIA Test | 01 |
| Assignment | 01 |
| Seminar | 01 |
| Application Oriented Problem Solving Test | 01 |
| Tutorial | 02 |
| Mentoring / Counseling | 01 |
| Guidance for Non-Audit Course | 01 |
| Guidance for Internship | 01 |
| Additional lab | 02 |
| Total | 30 |

Semester II

| Particulars | Hours |
|---|-----------|
| Lecture | 17 |
| CIA Test | 01 |
| Assignment | 01 |
| Seminar | 01 |
| Application Oriented Problem Solving Test | 01 |
| Tutorial | 02 |
| Mentoring / Counseling | 01 |
| Guidance for Non-Audit Course | 01 |
| Guidance for Internship | 03 |
| Additional lab | 02 |
| Total | 30 |

Semester III

| Particulars | Hours |
|--|-----------|
| Lecture | 15 |
| CIA Test | 01 |
| Assignment | 01 |
| Seminar | 01 |
| Application Oriented Problem Solving Test | 01 |
| Tutorial | 02 |
| Mentoring / Counseling | 02 |
| Guidance for Non-Audit Course | 01 |
| Guidance for Internship Report Preparation | 04 |
| Additional lab | 02 |
| Total | 30 |

Semester IV

| Particulars | Hours |
|--|--------------|
| Lecture | 15 |
| CIA Test | 02 |
| Assignment | 02 |
| Seminar | 02 |
| Application Oriented Problem Solving Test | 02 |
| Tutorial | 02 |
| Mentoring / Counseling | 02 |
| Guidance for Non-Audit Course | 01 |
| Guidance for Internship Report Preparation | NA |
| Additional lab | 02 |
| Total | 30 |

**Fundamentals of Commerce # Course for inter-disciplinary programmes
(non-commerce students)**

Break up of Hard & Soft Core (Audit Courses)

| | |
|---|---------------------|
| 13 Hard Core Courses | : 48 Credits |
| 05 Soft Core Courses (Theory) | : 12 Credits |
| 07 Labs/ Internship works/ Viva Voce | : 12 Credits |

(b) Non-audit Courses: (CGPA un-weighted Courses – which include **Summer / Winter / Outreach Activities**)

Besides the Audit Courses for 72 credits, the students have to secure a minimum of 6 credits out of 12 credits in Non-audit Courses during summer /wintervacation / outreach activities so as to become eligible to get M.Com Degree in Commerce (General) from the PondicherryUniversity.

List of Non-audit Courses are as follows:

| Sl. No. | Non-Audit Courses | Credits |
|----------------|--|----------------|
| 1. | Skill Development/ SoftSkillsWorkshop (MinimumDuration:15days) | 2Credits |
| 2. | InnovationsandEntrepreneurshipDevelopmentworkshops Industry –Interface, Incubation andStart-UpProgrammes. | 2Credits |
| 3. | VillageAdoption / Awarenesscamps,SHG, BasicLiteraryClubs (MinimumDuration: 15 days) | 2Credits |
| 4. | NSS / NCC Camp / Swatch Bharat / TrafficmaintenanceActivities/GovernmentSchemes(Mini mumDuration: 2Weeks) | 2Credits |
| 5. | Participation in Seminars / Conferences / Intercollegiate Meets / Science Day Celebrations, etc (Any3 Events) | 2Credits |
| 6. | Completion of any one / two MOOCs / SWAYAM Courses (MinimumDuration 30hours) | 2Credits |
| | | Any 6Credits |

A certification of completion for each activity shall be issued by the HOD / Faculty-Coordinatoror / Director of the Institute necessarily to be submitted to Pass Committee.

REGULATIONS:

Components of Course Work: The course work (both Hard Core Courses and Soft Core Courses) comprises the following components:

- i. Theory
- ii. Practical / Laboratory
- iii. Internship/ outreach programme / field work
- iv. InternshipReport
- v. InternshipViva-voce;and
- vi. ComprehensiveViva-voce

Evaluation:

- i. The evaluation will be based on Continuous Internal Assessment (CIA) and Semester-End Examination.
- ii. Each course will carry **100 marks**
- iii. The proportion for the Continuous Internal Assessment (CIA) and semester -End Examination will be **40:60**.
- iv. The **C o n t i n u o u s I n t e r n a l A s s e s s m e n t** will be made based on Continuous Internal Assessment Tests, Mid-Semester Test, Seminars / Assignment; and Attendance.

The split off marks for C o n t i n u o u s I n t e r n a l A s s e s s m e n t (40 marks) is as follows:

| | |
|--|-------------|
| Average of Two best Internal Assessment Tests (2*15)/2 | =15 marks |
| Mid-Semester Test | =15marks |
| Seminar/Assignment | = 05 marks |
| Attendance | = 05 marks* |

*>90% Attendance 5marks

85-89% Attendance 4marks

80-84% Attendance 3marks

75-79% Attendance 2marks

70-74% Attendance 1 mark

Duration of the Semester-End Examination:

The Semester-End Examination will be for **3 hours duration** for the courses not having practical components.

Pass Criteria:

The student will be declared **PASS** if he / she secures a minimum of **40%** in Continuous Internal Assessment as well as in Semester-End Examination, however a student should secure a minimum of **50%(i. e. 50 marks out of 100marks)** aggregating both CIA and Semester-End Examination.

If the difference in marks between two valuations is more than 15 %, the Chairman, BoE shall arrange for third valuation by examiners from the approved panel of examiners.

In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results

Internship (4 Weeks):

The students have to undergo 4 weeks internship in manufacturing or service business entity and have to submit internship report at the end of Semester-III. A faculty guide (mentor) will be allotted to the students to enable them to complete the internship & the internship report.

Period of Internship: The period of internship is 4 (Four) weeks. The students will go for Internship at the end of Second Semester and they have to submit Internship Report during Third Semester however, before the commencement of Third Semester-End Examinations.

Marks for Internship Report: The internship report will carry **100 marks to be awarded by the Faculty Guide (Mentor) concerned.**

Internship Viva-voce:

The Internship Viva-voce will be conducted before the commencement of III Semester-End Examinations by an External Examiner from Industry duly approved by the Board of Studies.

Marks for Internship Viva-voce: The internship viva-voce will carry 100 marks to be awarded by the External Examiner.

Comprehensive Viva-voce:

The comprehensive viva-voce will be conducted before the commencement of IV Semester-End Examinations by an external examiner duly **approved by the Board of Studies.**

Marks for Comprehensive Viva-voce: 100 Marks

Scope and Coverage of the Syllabus for Comprehensive Viva-voce: All the courses across the four semesters of the Programme.

Attendance:

A student should secure a minimum of **70%** attendance to appear for examinations.

Supplementary Examination:

If a student has failed in not more than two courses, the student may be permitted to write the courses in the supplementary examination conducted after the declaration of the result of the Final Semester-End examination.

Moderation in Marks:

If a student has failed only in one course, the Pass Committee is empowered to give **moderation to the extent of 1 mark.**

Question Paper Pattern:

The Question Paper Pattern is of A, B, C type for 60 MARKS.

Section A – 10 questions of objective type with 4 answers choosing 2 questions from each unit and last two questions may be drawn from those units with due weightage and considerable scope. **(10x1=10marks)**

Section B – 4 questions of internal choice, choosing 1 question compulsorily from each Unit. **(4x5=20marks)**

Section C – 4 questions, choosing 1 question compulsorily from each Unit, out of which **3 questions** are to be answered. **(3 questions to be answered out of 4 questions) (3x10=30marks)**

Proportion of Problem and Theory:

For the following Courses, 40% should be of theory and 60% should be of problems:

1. Advanced Corporate Accounting : I Semester
2. Computer Application in Financial Accounting : II Semester
3. Tax Planning and Management : II Semester
4. Computer Application in Business Statistics : III Semester
5. Financial Management : III Semester
6. Advanced Cost Accounting : III Semester
7. Security Analysis and Portfolio Management : III Semester
8. Goods and Services Tax : IV Semester
9. Advanced Management Accounting : IV Semester

SEMESTER-I

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SEMESTER-I CODE- COHC 01
MARKETING MANAGEMENT

Course Specific Objectives:

The objectives of this course are to:

1. Facilitate the students to understand the conceptual framework of marketing and its applications in practical marketing decision making.
2. Impart knowledge to the students about the significance of market segmentation, product development and branding strategies in the current competitive marketing strategy.
3. Provide the students deep insights into the significance of channel of distribution, logistics management and pricing strategies in the current marketing environment.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Understand the conceptual framework of marketing and its applications in practical marketing decision making.
2. Acquire knowledge about the significance of market segmentation, product development and branding strategies in the current competitive marketing strategy.
3. Get deep insights into the significance of channel of distribution, logistics management and pricing strategies in the current marketing environment.

UNIT I – Introduction - Introduction to Marketing Management - Marketing Research and Information Systems - Marketing Research Process - Consumer Market and Consumer Buyer Behaviour-Characteristics Affecting Consumer Behaviour – Buyer Decision Process -Business Markets and Business Buyer Behaviour.

II - Market & Products -Market Segmentation -Targeting and positioning-Designing Products - Products Brands – Packaging and Services - Planning Products - New Product Development and Product Life-Cycle Strategies - Distribution Channels - on-line marketing-Wholesaling and Retailing.

UNIT III - Pricing - Pricing Products - Factors – General Pricing Approaches- Pricing Strategies – Product Mix Pricing Strategies - Price Adjustment Strategies – Price Change.

UNIT IV - Promotion - Promotion of Products - Marketing Communication Strategy – Advertising – Sales Promotion – Public Relation – Personal Selling-Building Customer Relationship through Satisfaction – Value and Quality – Customer Relationship Marketing-Total Quality Marketing.

TEXT BOOKS:

1. Philip Kotler, Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall of India, New Delhi, 9th Edition.
2. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India, New Delhi, 8th Edition.

REFERENCE BOOKS:

1. William, J. Stanton, Michael. J. Etzel, Marketing Concepts and Cases, Tata McGraw Hill Education, 8th Edition.
2. Tapan, K. Panda, “Marketing Management”, Text and Cases, Excel Books, 2nd Edition.
3. Ramaswamy, V. S., and Namakumari, S., Marketing Management, MacMillan India, New Delhi, 4th Edition.

SEMESTER-I CODE - COHC 02
ADVANCED CORPORATE ACCOUNTING

Course Specific Objectives:

The objectives of this course are to:

1. Enable the students to prepare the final accounts of companies and impart them the skill of solving problems in inter-corporate investment accounting.
2. Make the students to prepare the accounts of companies undergoing internal and external reconstruction; as well as liquidator's final statement.
3. Provide the students theoretical knowledge of International Financial Reporting Standards.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Prepare the final accounts of companies and develop the skill of solving problems in inter-corporate investment accounting.
2. Be good enough on the accounts of companies undergoing internal and external reconstruction; as well as liquidator's final statement.
3. Familiarize themselves in the provisions of International Financial Reporting Standards.

UNIT I - Final Accounts of Companies -Preparation of Profit and loss account -P&L Appropriation account - Managerial remuneration - Computation of net profit, - Balance sheet. IFRS - Scope – Meaning – Significance – Need for IFRS - Key differences between GAAP and IFRS.

UNIT II – Amalgamation & Absorption - Accounting problems - Computation of purchase consideration - Internal Reconstruction.

UNIT III - Accounts of Banking & Insurance Companies - Accounts of Banking Companies - Accounts of Insurance Companies.

UNIT IV - Special Accounts - Inflation accounting - Human resource accounting - Social Responsibility Accounting.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Maheshwari, S. N., Corporate Accounting, Vikas Publications, 6th edition.
2. Gupta. R. L., Corporate Accounting, Sultan & Chand Publications, 14th edition.

REFERENCE BOOKS:

1. Shukla, M. C., & T. S. Grewal, Corporate Accounting, S. Chand Publications, Ram Nagar, New Delhi, 19th Edition.
2. Reddy & Moorthy, Corporate Accounting, Margham Publications, Chennai.
3. Jain & Narang, Corporate Accounting (2019), Kalyani Publishers, New Delhi.
4. Iyengar, S. P., Advanced Accountancy, Sultan Chand Publishers, New Delhi.

SEMESTER-I CODE - COHC 03
HUMAN RESOURCE MANAGEMENT

Course Specific Objectives:

The objectives of this course are to:

1. Enhance the knowledge of students in the course of human resource, human behavior, and overall human resource management.
2. Make the students to understand about the human resource planning, recruitment, placement, and training.
3. Enable the students to acquaint themselves in performance appraisal, job satisfaction, and the legal system of industrial relations in the present day human resource management.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Acquire knowledge in the course of human resource, human behavior, and overall human resource management.
2. Understand about the human resource planning, recruitment, placement, and training.
3. Acquaint themselves in performance appraisal, job satisfaction, and the legal system of industrial relations in the present day human resource management.

UNIT I - Introduction - Human Resource Management – Concept – nature – scope- functions and significance of HRM - Professionalization of HRM in India - Dimensions of HRM policies - Present status of HRM .

UNIT II - Human Resource Planning & Development - Human Resource Planning- Determination of the quality and quantity of personnel – Job Analysis – Job Description and Job Specification - Recruitment - Sources of recruitment and their evaluation- Selection- Selection techniques, Induction and Placement - Promotion, Transfers, Demotion and Discharge. Training and Development - Nature – Objectives - Significance and principles- Determination of training needs - methods of training and development and their evaluation. Performance Management - Nature - Objectives and methods of Performance Appraisal - Defects in Performance Appraisal - Potential Appraisal.

UNIT III - Job Evaluation & Compensation - Job-evaluation – objectives – methods- determination of wage – structure- methods of wage payment including incentive plans, Employee benefits and services - Financial and Non-financial benefits. Compensation and Remuneration- Significance of wage and salary administration, Factors determining wage levels - Job Satisfaction and Discipline - Factors relating to job-satisfaction – importance- measures to increase it - Employee Morale Development theory and policy factors - Measurement of morale- McGregor’s “Hot Stove Rule”.

UNIT IV - Industrial Relations - Significance – Objectives – Approaches - Industrial Disputes – Causes – Forms - Preventive Machinery - Collective Bargaining - Basic Concepts - Trade Unions- Definition – Objectives - Functions Social Security in India - Employee welfare - Grievance Handling - Sources and forms of Grievances Grievance Procedure - Disciplinary Procedure. – Emerging issues in Human Resource Management.

TEXT BOOKS:

1. PramodVerma, Personnel Management in Indian Organizations, Oxford & IBM Publishing Co. Ltd., 4th Revised Edition.
2. VenkataRatnam, C. S., and B. K. Srivatsava, Personnel Management and Human Resources, Tata Mc-Graw Hill, 2nd Edition.

REFERENCE BOOKS:

1. Aswathappa, K., Human Resource Management, McGraw Hill Education, New Delhi, 7th Edition.
2. Edwin B. Flippo, Personnel Management, McGraw Hill Education, New Delhi, 6th Edition.
3. Mizra S. Saiyadain, Human Resources Management, McGraw Hill Education, New Delhi, 4th Edition.
4. Raymond Noe, Employee Training and Development, McGraw Hill Education, New Delhi, 8th Edition.

SEMESTER-I CODE- COHC 04

E-COMMERCE (THEORY)

Course Specific Objectives:

The objectives of this course are to:

1. Provide the students the theoretical concepts and background one-commerce.
2. Equip the students with the skill to write programmes for various e-commerce transactions.
3. Make the students aware of the various methods of e- payment in the current day e-commerce dealings.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Be familiar in theoretical concepts and background one-commerce.
2. Equip them with the skill to write programmes for variouse-commerce transactions.
3. Proficient of the various methods of e-payment in the current day e-commerce dealings.

UNITI-Introduction :

Introduction to electronic commerce (e-commerce)–What is e-commerce?– Benefits of e-commerce–impact of e-commerce–classification of e-commerce–EDI–What is EDI?–Building blocks of EDI systems-layered Architecture–Benefits of EDI–E-commerce-Network Infrastructure–Local Area Networks–topologies – transmission media–Wide Area Networks–Internet–Domain Name Systems.

UNITII-Information Distribution and Messaging:

E-Commerce–information distribution and messaging – File transfer Protocol (FTP) application – E-mail – world wide web server – HTTP – Hyper Text Mark-up Language (HTML) – Common Gateway Interface (CGI)

UNIT III - Electronic Payment :

Electronic payment systems - introduction –basic characteristics of online

payment system – prepaid electronic payment systems – post-paid electronic payment systems.

UNIT IV - Electronic Commerce & Internet Advertising:

Electronic commerce; Search engines–internet advertising– overview– Importance and competitiveness of internet advertising – models of advertising on the internet – Securing Network Transaction – digital fire wall signatures–electronic mail security.

TEXTBOOKS:

1. Bharat Bhasker, Electronic Commerce-Framework, Technologies and Applications ,4th Edition, McGraw Hill Education,NewDelhi.
2. MuneshChandraTrivedi,Electronic Commerce, Jaico Publishing House, Mumbai, 2ndEdition.

REFERENCEBOOKS:

1. Kalakota, R.Whinston,A.B.,FrontiersofElectronicCommerce(1999), Dian e Publishing Company.
2. Sarika Gupta, Gaurav Gupta, E-Commerce Strategy, Khanna Publishing House, New Delhi.
3. P.T. Joseph, S.J.,E-Commerce, AnIndian Perspective, PHIL earning Ltd., NewDelhi, 6thEdition.
4. Janice Reynolds,TheCompleteE-Commerce Book, Taylor&Francis Publications, NewYork,2nd Edition.

**SEMESTER-I CODE- COSC 01
E-COMMERCE (PRACTICAL)**

Course Specific Objectives:

The objectives of this course are to:

1. Prepare the students to create programmes for online activities.
2. Enable the students to identify various business opportunities.
3. Facilitate the students to gain practical knowledge about E-Commerce.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Think creatively about preparing programmes.
2. Create programmes for buying products and services.
3. Gain knowledge about E-Commerce platforms.

COMPONENTS OF E-COMMERCE (PRACTICAL)

1. Online job application
2. Online shopping
3. Booking for rail ticket
4. Booking for bus ticket
5. Booking for air ticket
6. Theme park ticket booking
7. Net Banking
8. Online invoice preparation
9. Online booking for cinema ticket

SEMESTER-I CODE- COSC 02
LIFE SKILL TECHNIQUES

Course Specific Objectives:

The objectives of this course are to:

1. Enhance the students' understanding about the sense of self and develop and nurture essential qualities to improve scope of success in life.
2. Provide the students understanding on the necessity of personal motivation and inculcate the habit of assuming responsibility and its accountability; and the personal financial plan and its effective follow up to balance the income and expense to ensure financial harmony.
3. Improve the students' emotional intelligence in all dimensions of life and to develop interpersonal skills and enhances the quality of getting along with others; and to make them explore career opportunities, prepare appropriate résumé and prepare for interviews and group discussions.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Understand about the sense of self and developed and nurtured essential qualities to succeed in life.
2. Understand on the necessity of personal motivation and inculcated the habit of assuming responsibility and its accountability; and the personal financial plan and its effective follow up to balance the income and expense to ensure financial harmony.
3. Have acquired enhanced emotional intelligence in all dimensions of life and developed interpersonal skills and enhanced the quality of get along with others; and made them explore career opportunities, prepare appropriate résumé and prepare for interviews and group discussions.

UNIT I - Attitude & Character Building – Attitude - Concept -development of positive attitude-inventory of positive qualities - Self-dialogue-development of self-dialogue in difficult moments - Creation of daily action plan to promote healthy attitude - **Character Building** - Concept - traits vs. characters – components of characters-qualities of good character - How people want them to be remembered – desirable qualities of a person- Character journal-creation and maintenance of character journal – Character Building.

UNIT II - Networking & Job Search Planning - Networking - Concept of Networking- getting along with others–creation of network – benefits - Mentoring-types of mentors – Ethics – importance - **Job Search Planning** - Job search-development of job profile - skill inventory – matching skill inventory with job profile - suitable resume preparation.

UNIT III - Appearance & Communication - Appearance - Concept of physical appearance for interviews – clothing and dressing for interview - appropriate use of non-verbal communication – Fitness-nutrition and importance of first & positive impression – **Communication** - Concept of Communication - developing effective and intensive listening- barriers to effective listening skills- greeting people.

UNIT IV - Life Style Planning & Budgeting - Concept – self assessment of personality- screening tools for self-assessment – core values of life – attributes of core value – **Budgeting** - Concept of budget-budgeting – life style – choices of life styles - cost of living and budget for different life styles – impact of employment and compensation on cost of living.

TEXT BOOKS:

1. **Bhagyashree, A. Dudhade, Life Skills Education (2016), Bookman Publishers, New Delhi.**
2. **Laflin Julia, Life Skills: Stuff You Should Really Know (2018), Summer Sale Publishers, Seller Books wagon.**

REFERENCE BOOKS:

1. Larry James, The First Book of Life Skills Courseback, Embassy Books, Mumbai, 1st Edition.
2. RavikanthRao, K., &P. Dinakar Neelkamal, Life Skills Education Courseback, Bookman Publishers, New Delhi, 1st Edition.
3. Usha Jain and Rajiv Kumar Jain, Life Skills Courseback, Vayu Education of India, New Delhi, 1st Edition.
4. UshaRao, Life Skills, Himalaya Publishing House Pvt. Ltd., Mumbai, Volume II.

SEMESTER-II

SEMESTER – II CODE – COHC05
TAX PLANNING AND MANAGEMENT

Course Specific Objectives:

The objectives of this course are to:

1. Enable the students to understand the conceptual framework of tax planning and management in the present day business environment.
2. Impart knowledge to the students about the various areas of tax planning and strategic business decisions based on tax saving.
3. Provide the students a clear understanding about the importance of tax management and the elements and sequences of it; and the consequences if they fail in tax management.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have a thorough understanding on the conceptual framework of tax planning and management in the present day business environment.
2. Have a thorough knowledge on various areas of tax planning and strategic business decisions based on tax saving.
3. Clear understanding about the importance of tax management and the elements and sequences of it; and the consequences if the assessee fails in tax management.

UNIT I - Introduction to Tax Planning and Management - Concept of Tax planning- tax avoidance - tax evasion - tax management –tax planning for individual - AOP - trust - firms and corporate taxation - dividend tax.

UNIT II - Tax Planning for New Business and Financial Decision - Tax planning with reference to location – nature - form of organization of new business - tax planning relating to capital structure decision - dividend policy - inter-corporate dividend - bonus shares - **Special tax provisions** for Telecom business, expenditure on specified business, business profits on presumptive basis, professional income on presumptive basis, transport operator, employment of new workmen, tonnage tax scheme.

UNIT III - Tax Planning and Management Decision - Tax planning in respect of own or lease - sale of assets used for scientific research - make or buy decision - repair, replace, renewal, renovation - shut down or continue decision. **Tax Planning in Business Restructuring** – amalgamation of companies - special tax provisions - tax provisions relating to Free Trade Zone, Special Economic Zone - infrastructure sector and backward areas - taxation holidays and tax incentives for exports.

UNIT IV - Tax Payment - Tax deduction and collection at source - advance payment of tax - filing return - revised return - assessment – notice – penalties.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Singhanian, V. K., and Monica Singhanian, Corporate Tax Planning and Business Tax Procedures, Taxmann's Publications, New Delhi, 19th Edition.
2. Grish Ahuja, K., and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi, 16th Edition.

REFERENCE BOOKS:

1. Singhanian, V. K., Direct Taxes - Law and Practices (2022), Taxman's Publication, New Delhi, 6th Edition.
2. Agarwal, R. K., Tax Planning for Companies, Hindu Law Publisher, 6th Edition.

SEMESTER – II CODE - COHC 06

INTERNATIONAL BUSINESS

Course Specific Objectives:

The objectives of this course are to:

1. Impart knowledge on the concepts on international trade and business.
2. Expose the students to the contemporary trends in international business.
3. Make the students aware of the international institutions and their roles.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have a thorough knowledge on the concepts of international trade and business.
2. Have acquired a good understanding about the contemporary trends in international business.
3. Familiarize themselves about the international institutions and their roles in international business.

UNIT I – Introduction - Nature and scope of International business - Rationale of International business - Concept of Globalization and its importance - Impact of globalization - International business vs. Domestic business.

UNIT II - Theories of International Trade - An overview - Commercial Policy Instruments - tariff and non-tariff measures - Balance of Payment account and its components. International Organizations and Arrangements - WTO – Its objectives, principles - organizational structure and functioning - An overview of other organizations – UNCTAD -World Bank and IMF - Commodity and other trading agreements.

UNIT III - Regional Economic Co-Operation - Forms of Regional Groupings - Integration efforts among countries in Europe - North America - and Asia. International Financial Environment - International financial system and institutions - Foreign exchange markets and risk management - Foreign investments - types and flows - Foreign investment in Indian perspective.

UNIT IV - Organizational Structure for International Business Operations - Key issues involved in making international production – finance - marketing and human resource decisions - International business negotiations. Developments and issues in International business - Outsourcing and its potentials for India - Strategic alliances - mergers and acquisitions and ecological considerations.

TEXT BOOKS:

1. Francis Cherunilam, International Business: Text and Cases, Prentice-Hall of India Ltd., 5th Edition.
2. Justin Paul, International Business, Prentice-Hall of India Ltd., 5th Edition.

REFERENCE BOOKS:

1. Johnson, Derbe, and Colin Turner, International Business: Themes and Issues in the Modern Global Economy, London-Routledge, 2nd Edition.
2. John, H. Daniel and Lee H. Radenbaugh, International Business Environments and Operations, Pearson Education India, New Delhi, 9th Edition.
3. Michael R. Czinkota, International Business, The Dryden Press, Fort Worth, 2nd Edition.

SEMESTER – II CODE - COHC 07

MANAGERIAL ECONOMICS

Course Specific Objectives:

The objectives of this course are to:

1. Impart the knowledge to the students about the managerial skills in connection with economic scenario, industry and commerce.
2. Make the students aware about the usage of economic principles and theoretical aspects of managing business.
3. Equip the students the required knowledge based on economic environment of business.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have adequate knowledge on the managerial skills in connection with economic scenario, industry and commerce.
2. Use the economic principles and theoretical aspects to manage business.
3. Understand the economic environment of business.

UNIT I - Nature and Scope of Managerial Economics - Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts, incremental principle, opportunity cost principle, discounting principle equi-marginal principle. **Demand Analysis** - Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand- its meaning and importance; Price elasticity; income elasticity and cross elasticity.

UNIT II - Theory of Consumer Choice - Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques. **Production Theory** - Production function production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation – Profit theory- Law of returns to scale.

UNIT III – Various Market Structure and Price Determination - Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

UNIT IV - Pricing Practices - Methods of price determination in practice - Pricing of multiple products; Pricing of Services - Price discrimination; International price discrimination - dumping; Transfer pricing. **Business Cycle** - Nature and phases of a business cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories – **Inflation** - Definition, Characteristics and types; Inflation in terms of demand pull and cost push factors; Effects of inflation.

TEXT BOOKS:

1. Baumol, William J., Economic Theory and Operations Analysis, Prentice Hall, London, 4th Edition.
2. Baya, Michael, R., Managerial Economics and Business Strategy, McGraw Hill Inc. New York, 7th Edition.

REFERENCE BOOKS:

1. Eaton, B. Curtis and Diane Faton, Micro Economics, Prentice Hall, New Jersey.
2. Petersen, H. Carig and W. Cris Lewis, Managerial Economics, Prentice Hall, Delhi, 4th Edition.

SEMESTER-II CODE - COSC 03
SOFT CORE OFFERED TO OTHER DEPARTMENTS
FUNDAMENTALS OF COMMERCE

Course Specific Objectives:

The objectives of this course are to:

1. Provide the students a sound knowledge about the basic aspects of commerce.
2. Expose the students to the new money transaction practices of banks.
3. Create awareness to the students about the innovative and upcoming practices and transactions in commerce.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have acquired a thorough knowledge about the basic aspects of commerce.
2. Understand the various new money transaction practices of banks.
3. Acquaint about the innovative and upcoming practices and transactions in commerce.

UNIT I - Nature And Purpose of Business-Concept - characteristics - objectives – classification of business – Industry and Commerce-Industry – types – primary - secondary-tertiary – commerce – trade - types - internal, external, wholesale and retail; and auxiliaries to trade – banking - insurance - transportation – warehousing - communication - advertising - Business risks – Social Responsibility of Business and Business Ethics.

UNIT II - Forms of Business Organization - Sole Proprietorship - Partnership Firm - Hindu Undivided Family - Cooperative Societies – Company - private and public company – Meaning- features, merits and limitations -Starting a business – Sources of Business Finance.

UNIT III - Business Services – Banking - Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account - Banking services with particular reference to issue of bank draft, banker's cheque (pay order) - E-banking - RTGS - NEFT, IMPS, UPI, BHIM, bank overdraft, cash credits and - **Insurance** – principles and types of policies.

UNIT IV - Emerging Modes of e-Business - E-business – scope and benefits, resources required for successful e-business implementation, online transactions, payment mechanism,

security and safety of business transactions – Outsourcing - concept need and scope of Business Process Outsourcing (BPO) and Knowledge Process Outsourcing (KPO) - Smart cards and ATMs - meaning and utility - Internal - International Trade - meaning – nature - difference between internal trade and external trade.

TEXT BOOKS:

1. Puri, V. K., Vijay Kapur, Essentials of Commerce for ISC Students (2019), The Institute of Chartered Accountants of India, Allied Publishers Pvt. Ltd.
2. Joseph, P. T., E-Commerce: An Indian Perspective (2019), Prentice Hall India Learning Pvt. Ltd., 6th Edition.
3. Philip, T. Kotler, Principles of Marketing (2018), Pearson Education India, 17th Edition.
4. Saksena, S. C., Principles of Business Management (2019), SahityaBhawan Publications, Uttar Pradesh.
5. Prasad, L. M., Principles & Practice of Management (2019), Sultan Chand & Sons, New Delhi, 10th Edition.

REFERENCE BOOKS:

1. Chaffey, E-Business and E-Commerce Management: Strategy, Implementation and Practice, Pearson Education India, 5th Edition.
2. Alexander Osterwalder and Yves Pigneur, Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers, Wiley, 1st Edition.
3. Business Studies, NCERT Books.

SEMESTER – II CODE - COSC 04

COMPUTER APPLICATION IN FINANCIAL ACCOUNTING (THEORY)

Course Specific Objectives:

The objectives of this course are to:

1. Enable the students to gain an in-depth knowledge of using accounting software.
2. Develop the computer skills of the students in recording the financial transactions and preparation of financial statements.
3. Improve the analytical skills of the students in analysis and inference of reports for ascertaining the financial position of the company.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have in-depth knowledge on the basics of accounting software.
2. Have computer skills in recording the financial transactions and preparation of financial statements.
3. Improve the skills on analysis and able to write the inference in reports based on the computed financial position of the company.

Unit I: Introduction : Fundamentals of Accounting -

Double Entry System of Accounting- Types of Accounts- Golden Rules of Accounting- Source Documents for Accounting

Unit II:Introduction, Downloading and Installation of Tally Prime

Introduction to Tally Prime -Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company -Select a Company -Alter Company Details-Company Features and Configurations

Unit III: Creating Accounting &Inventory Masters

Migration Tally. ERP9 Data to Tally Prime -Chart of Accounts - Creating Accounting Masters- Ledger Creation -Group Creation -Deletion of Ledgers and Group --Creating Inventory

Masters -Creation of Stock Group -Creation of Units of Measure-Creation of Stock Item -
Creation of Godown -Stock Category

Unit IV Accounting & Inventory Vouchers in Tally Prime

Creation of Accounting & Inventory Vouchers-Voucher Entries-Reports-Trail Balance-Trading
& P&L Account-Balance sheet

SEMESTER – II CODE - COSC 05
COMPUTER APPLICATION IN FINANCIAL ACCOUNTING (PRACTICAL)

Course Specific Objectives:

The objectives of this course are to:

1. Provide hands on experience to students in the application of computer in financial accounting.
2. Expose students to tally prime accounting software in the process of systematic recording, classifying , summarising, analysing the financial transactions of an enterprise and reporting the results there of.
3. Enhance the accounting skills of students with speed and accuracy.

Course Specific Outcomes:

On completion of the course, the students would be able to:

1. Get working knowledge of not only computer but also its application on different dimensions of accounting and other requirements of all enterprises irrespective of their size and nature
2. Have working experience in creating companies, and creating their accounting as well inventory masters including ledgers, groups and vouchers.
3. Acquire working knowledge in the preparation of financial statements including trading & profit and loss accounts and balance sheet.
4. Get acquainted with tally software which has a multi dimensional functionality in connection with managing the resources of an enterprise.

COMPONENTS OF COMPUTER APPLICATION IN FINANCIAL ACCOUNTING (TALLY PRIME): PRACTICAL

1. Get acquainted with tally prime screen components
2. Company Creation
3. Set F11 Features and F12 Configurations in accordance with accounting and inventory requirements of the enterprise
4. Creation of accounting and inventory masters including ledgers, groups and vouchers

5. Making voucher entries (Both accounting and inventory)-Single Entry as well double Entry Mode
6. Reporting the results of trial balance, trading and profit & loss accounts, balance sheet.

SEMESTER-III

SEMESTER – III CODE - COSC 06
COMPUTER APPLICATION IN BUSINESS STATISTICS (THEORY)

Course Specific Objectives:

The objectives of this course are to:

1. Impart the knowledge to the students about the practical usage of statistical software in business application.
2. Improve the skills of the students required to use the statistical software for various data analysis and inference.
3. Make the students to excel in writing reports based on the analysis and interpretation using various statistical tools.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have adequate knowledge about the practical usage of statistical software in business application.
2. Have improved the skills required to use the statistical software for various data analysis and inference.
3. Excel in writing reports based on the analysis and interpretation using various statistical tools.

UNIT I - Data File – EXCEL and Spread Sheet - Opening a Data File - Data Editor - Variable View – Data View - Entering Data into the Data Editor - Saving the Data file – Descriptive Statistics - Measures of Central Tendency – Arithmetic Mean – Median – Mode. Measures of Dispersion – Standard Deviation - Skewness – Kurtosis – Descriptive Statistics – Quantitative Data – Nominal and Ordinal Data or Qualitative Data (Application of SPSS package).

UNIT II - Comparing Averages - Parametric Tests and Non – Parametric Tests to Compare Averages – Students t -Test – Two-sample t -Test - One-Sample t -Test – Other tests for Comparing Averages - Mann-Whitney’s U Test for Independent Samples – Wilcoxon Matched – Paired Sample Test.

UNIT III - Analysis of Variance (ANOVA) - Analysis of Variance – One Factor between Courses – One-Way ANOVA – Two-way ANOVA – Two Treatment Factor Experiment and analysis. Correlation - Statistical Association between Variables – Correlation – simple and Multiple Correlation – Types of correlation – Methods of Studying Correlation – Graphical Method - Scatter Diagram – Mathematical Method - Pearson’s Correlation Coefficient –Bi-variate Analysis – Rank Correlation.

UNIT IV – Regression - Simple Linear Regression – Simple Linear Regression Equation - Scatter Plot and the Line of Best Fit – Regression and One-way ANOVA – Simple Regression – Multiple Regression Analysis – Multiple Regression vs. Regression Analysis. Chi-Square Test – Data Applicable to Chi-square Test – Conditions for Validity of Chi-square Test – Application of Chi-square Test – Procedure to carry out – Test for Goodness of Fit – Independence of Attributes.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Rajathi, A., & P. Chandran, SPSS for You (2015).
2. Jill Collis and Roger Hussey, Business Research, Palgrave Macmillan.

REFERENCE BOOKS:

1. Donald, R. Cooper, Pamela, S. Schindler, Business Research Method, Tata McGraw Hill Publishing Company Ltd.
2. SPSS, Inc., SPSS Advanced Statistics Guide, Chicago.
3. SAS Institute, Inc., SAS User’s Guide - Statistics, Version 6, Cary, NC., SAS Institute.

SEMESTER – III CODE - COSC 07
COMPUTER APPLICATION IN BUSINESS STATISTICS (PRACTICAL)

Course Specific Objectives:

The objectives of this course are to:

1. The students can get practical Knowledge of SPSS.25 Version of Software.
2. The students will be able to learn and excel ability to use SPSS Software.
3. The students will get hands on training on analysing the data with SPSS Software.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Learn to enter and analyse the data.
2. Enhance the usage of statistical tools with software.
3. Learn and upload the data through SPSS Software.
4. Use practicality of statistical tools using SPSS software.

COMPONENTS OF SPSS Software PRACTICAL:

1. Entering data into the Data Editor with SPSS software
2. Saving and entering both nominal and ordinal data file using SPSS.
3. Preparing diagrams, charts, and tabulation of data using SPSS software.
4. Calculating descriptive statistics using SPSS software.
5. Calculating the parametric tests using SPSS software.
6. Calculating the non-parametric tests using SPSS software.
7. Analysing and interpretation of One-Way ANOVA, Two-Way ANOVA, MANOVA, using SPSS software.
8. Calculating Simple, Multiple and Partial Correlation using SPSS software.
9. Preparing the Linear regression equation, simple regression and multiple regression analysis using SPSS software.
10. Preparation, analysing and interpretations of data through the tables using SPSS software.

SEMESTER – III CODE - COHC 08
FINANCIAL MANAGEMENT

Course Specific Objectives:

The objectives of this course are to:

1. Provide the students the basic objectives and decisions of financial management, the costs and risks involved in procurement and use of funds in the current day business operations.
2. Enable the students to understand various sources, techniques and estimation of capital and dividend policy of the business in the competitive business environment.
3. Impart knowledge to the students about the various areas of liquidity management, techniques and estimation to optimally and efficiently manage the liquidity of the business.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Understand the basic objectives and decisions of financial management, the costs and risks involved in procurement and use of funds in the current day business operations.
2. Have adequate knowledge on various sources, techniques and estimation of capital and dividend policy of the business in the competitive business environment.
3. Have gained a thorough knowledge about the various areas of liquidity management, techniques and estimation to optimally and efficiently manage the liquidity of the business.

UNIT I – Introduction - Financial Management - Meaning, nature and scope of finance; financial goal; Finance functions – Investment, financing and dividend decisions. **Capital Budgeting** - Nature of investment decision; Investment evaluation criteria – Traditional Techniques – Pay Back Period – ARR; DCF Techniques - NPV – IRR – Profitability Index; Risk Adjusted Methods; Determinants of capital expenditure.

UNIT II - Capital Structure Decision - Significance – Computation of cost of capital – Simple cost – Composite cost – market value method vs. book value method – CAPM. Capital Structure - Operating and Financial Leverage - measurement of leverage, effects of operating, financial and combined leverage on profit; analyzing alternate financial plans; Capital Structure Theories – Net Income, Net Operating Income and Traditional Approaches – M. M. Hypothesis – without taxes and with taxes – Determinants of capital structure.

UNIT III - Dividend Decisions - Forms of dividends - Types of dividend policies – Relevant and Irrelevant models - Walter’s Model, Myron Gordon’s Model, M.M. Hypothesis and other models of recent origin.

UNIT IV - Working Capital Decision - Objectives - Kinds - Approaches (policies) to working capital - Factors determining working capital - Dimensions of working capital management - working capital estimation – sales approach and operating cycle approach - Management of Cash – Motives – Determinants of optimum cash balance — cash budget – *Baumol Model / method*. Receivables management - Dimensions - Factors influencing the size of receivables – 5 Cs - Inventory management – Objectives - Motives –Tools and techniques – ABC – VED – EOQ – FSN – JIT – Inventory Turnover Ratios - Aging Schedule.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Pandey, I. M., Financial Management, Vikas Publications, Delhi, 11th Edition.
2. Prasanna Chandra, Financial Management (2019), Tata McGraw Hill, Delhi, 10th Edition.

REFERENCE BOOKS:

1. Khan, M. Y., and P. K. Jain, Financial Management, Tata McGraw-Hill, Delhi, 2nd Edition.
2. Bhattacharya, Hrishikas, Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi, 2nd Edition.
3. Hampton, John, Financial Management, Vikas Publishing House, Delhi, 5th Edition.
4. Van Horne, J. C., and J. M. Wachowicz Jr., Fundamentals of Financial Management, Prentice Hall, Delhi, 13th Edition.

**SEMESTER – III CODE - COHC 09
ADVANCED COST ACCOUNTING**

Course Specific Objectives:

The specific objectives of this course are to-

1. Provide the students knowledge on cost accounting practices at advanced level.
2. Equip the students with the knowledge of special areas of cost accounting and their applications in practical cost estimation.
3. Make the students to expose themselves to practical cost elements of operating and service costing.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have gained knowledge on cost accounting practices at advanced level.
2. Have equipped themselves with the knowledge in special areas of cost accounting and their applications in practical cost estimation.
3. Have exposed themselves to practical cost elements of operating and service costing.

UNIT I - Introduction to Cost Accounting – Concepts - Classification of Costs - Elements of Cost – Material – Labour – Overhead - Unit Cost - Preparation of Cost Sheet – Treatment of Scraps and Defective Products - Tenders and Quotations – Methods of Inventory Control – EOQ .

UNIT II - Overhead Cost – Allocation – Apportionment and Re-apportionment of Overheads – Primary Distribution and Secondary Distribution of Overheads - Different Methods of Overhead Distribution – Single and Multiple Overhead Rates – Over-absorption and Under-absorption of Overheads - Reconciliation of Cost and Financial Accounts.

UNIT III - Methods of Costing - Job Costing and Batch Costing- Economic Batch Quantity – Contract Costing - Comparative Contract Account – Balance Sheet and Contractee’s Account – Escalation Clause

UNIT IV - Process Costing and Operating Costing – Process Accounts – Treatment of Normal Loss – Abnormal Loss and Gain – Concept of Equivalent Production – FIFO and Average Cost Methods – Inter-process Profits - Joint Products and By-Products Costing –

various methods. **Operating Costing** - Operating Cost Sheet of Transport service (Bus, taxi, truck, railways, aeroplane, etc) – Welfare services (Canteens, hospitals, hotels, educational institutions, libraries, etc) - Utility services (Gas, power, electricity, water, etc) – Activity Based Costing.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Maheswari, S. N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi, 11th Edition.
2. Kisore M.R, Cost & Management Accounting (2019), Taxmann Publications, New Delhi.

REFERENCE BOOKS:

1. Khan, M. Y., and P. K. Jain, Cost Accounting, Tata McGraw Hill Co., New Delhi, 7th Edition.
2. Colin Drury, Management & Cost Accounting, Cengage Learning India (P) Ltd., New Delhi, 9th Edition.
3. Jain, S. P., and K. L. Narang, Advanced Costing (2020), Kalyani Publishers, Ludhiana.

SEMESTER – III CODE – COHC10
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Specific Objectives:

The objectives of this course are to:

1. Provide the students conceptual foundation for the purpose of undertaking investment analysis for securities as well as portfolios.
2. Provide a broad overview to the students on investment management, finance theory and the issues faced by portfolio managers and investors in general.
3. Familiarize the students with the functioning of securities markets to establish appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have a thorough knowledge on the conceptual foundation in investment analysis for securities as well as portfolios.
2. Have acquired a broad overview on investment management, finance theory and the issues faced by portfolio managers and investors in general.
3. Familiarize themselves in the functioning of securities markets, develop optimal portfolio strategies, estimate risk-return tradeoffs, and evaluate investment performance and portfolio revision.

UNIT I-Investment & Security Market

Concept of Investment- Objectives and Constraints - Investment Classification. Financial Markets & Instruments- their role & classification. Regulation of Securities Markets- Primary & Secondary Markets- Trading- Clearing and Settlement procedures.- Market Indices.

UNIT II-Security Analysis -Risk, Return, Fundamental & Technical Analysis

Concept & Measures of Risk and Return- Portfolio Risk & Return- Reduction of Risk through Diversification.

Fundamental Analysis - EIC Framework- Economic Analysis - Industry Analysis- Company Analysis - Financial Statement Analysis -Tools of Financial Statement Analysis. Concept of Intrinsic Valuation -Equity Stock Valuation Models

Technical Analysis - Technical Analysis: Dow Theory, Types of Charts, Price Patterns, Trend Lines, Trend Channels, Support and Resistance Levels, Relative Strength Analysis, Moving Averages, Breadth of the Market, Volume, Momentum.

Efficient Market Hypothesis - Concept of 'Efficient Market' and its implications for security analysis and portfolio management.

UNIT III - Portfolio Analysis – Concept of portfolio-Return & risk of portfolio –reduction of portfolio risk through diversification – portfolio with more than two securities -Risk returnof portfolio with more than two securities

UNIT IV -Portfolio Selection, Revision & Evaluation -Formulation of Portfolio Strategy- Selection of optimal portfolio – Markowitz Portfolio Selection Model - Single index –Multi index model - Capital Asset Pricing Model (CAPM)- Portfolio Revision-need-constraints and strategies of revision- Portfolio Evaluation-need and perspective of evaluation –Measuring portfolio return –risk adjusted return

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Kevin, S., Security Analysis & Portfolio Management, PHI Learning Pvt. Ltd, New Delhi, 2nd Edition.
2. PunithavathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., Uttar Pradesh, 2nd Edition.
3. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi, 5th Edition.
4. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall, 3rd Edition.

REFERENCE BOOKS:

1. Reilly and Brown, Investment Analysis and Portfolio Management, Cengage Learning, India Ed. 10th Revised Edition.
2. Ranganatham, M., and R. Madhumathi, Security Analysis and Portfolio Management. Pearson Education India, 2nd Edition.

**SEMESTER – III COURSE CODE - COSC 08
INTERNSHIP REPORT**

Course Specific Objectives:

The objectives of this course are to:

1. Enable the students to apply the theoretical concepts to real business activities by involving them in the day-to-day activities of manufacturing and or service firms.
2. Create awareness among the students about various procedural aspects and the real problems of entrepreneurship in terms of registration, resource mobilization and administration.
3. Equip the students to understand the problems of business and make them ready to face the challenges of business in the competitive changing business environment.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Apply the theoretical concepts to real business activities by involving them in the day-to-day activities of manufacturing and or service firms.
2. Understand about various procedural aspects and the real problems of entrepreneurship in terms of registration, resources mobilization and administration.
3. Have a thorough knowledge on the problems of business and ready to face the challenges of business in the competitive changing business environment.

Internship (4 Weeks):

The students have to undergo 4 weeks internship in manufacturing or service business entity and have to submit internship report at the end of Semester-III. A faculty guide (mentor) will be allotted to the students to enable them to complete the internship & the internship report.

Period of Internship: The period of internship is Four (4) weeks. The students will go for Internship at the end of Second Semester and they have to submit Internship Report during Third Semester before the commencement of Third Semester-end Examinations.

Marks for Internship: The internship will carry **200 marks (100 marks each for Internship Report (Faculty Guide) and Internship Viva-voce (External Examiner) respectively.**

SEMESTER – III COURSE CODE - COSC 09
INTERNSHIP VIVA-VOCE

Course Specific Objectives:

The objectives of this course are to:

1. Evaluate the students on the extent of familiarity with theoretical concepts to real business activities of manufacturing and or service firms.
2. Appraise the knowledge of the students about various procedural aspects and the real problems of entrepreneurship in terms of registration, resource mobilization and administration.
3. Assess the skills of the students the extent to which they understand the problems of business and to face the challenges of business in the competitive changing business environment.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Understand the theoretical concepts to real business activities by involving them in the day-to-day activities of manufacturing and or service firms.
2. Understand about various procedural aspects and the real problems of entrepreneurship in terms of registration, resources mobilization and administration.
3. Have a thorough knowledge on the problems of business and ready to face the challenges of business in the competitive changing business environment.

The Internship Viva-voce will be conducted by an **External Examiner from Industry**. The Viva-voce should be conducted before the commencement of IV Semester-end examinations.

Marks for Internship Viva-voce: The internship viva-voce will carry **100 marks to be awarded by the External Examiner**.

SEMESTER -IV

SEMESTER – IV CODE – COHC 11
GOODS AND SERVICES TAX (GST) THEORY

Course Specific Objectives:

The objectives of this course are to:

1. Provide the students the basic objectives and the system and provisions of Goods and Services Tax Act and the taxes subsumed by GST.
2. Enable the students to understand the necessity of registration; concept of supply, levy of GST, nature and place of supply, input tax credit, time and value of supply, reverse charge mechanism etc.,
3. Impart skills to the students on the accounting and filing of GST return online through GST software.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Understand the basic objectives and the system and provisions of Goods and Services Tax Act and the taxes subsumed by GST.
2. Have a thorough knowledge on the necessity of registration; concept of supply, levy of GST, nature and place of supply, input tax credit, time and value of supply, reverse charge mechanism etc.,
3. Have acquired enhanced skills on the accounting and filing of GST return online through GST software.

UNIT I - Introduction – Overview of Goods & Services Tax- Implementation of GST – liability of tax payers – GST network – GST Council – levy and exemption from tax - composition scheme – remission of tax/ duty.

UNIT II - Registration – Procedure – important points – special person – amendments/ cancellation – taxable supply – supply of Goods and supply of Services – special transaction – time of supply of goods and services – valuation in GST – transaction value and valuation rules.

UNIT III - Payment of GST- time of GST payment – how to make payment – challan generation and CPIN – TDS & TCS – Input tax credit – Input Service Distributors (ISD) – legal formalities and distribution of credit.

UNIT IV –GST Filing and Matching of Input Tax Credit - returns – GSTR-2 – other taxable persons – annual return - GST council – E-way Invoice – overview of the IGST Act- other provisions - place of supply of Goods and Services – Registered and unregistered persons-GST portal – GST eco system - GST Suvidha Provider (GSP) - uploading invoices.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Datey, V. S., Taxmann's GST Ready Reckoner – (The ready reference for all provisions of the GST Law covering all-important topics along-with relevant Case Laws, Notifications, Circulars, etc.) Paperback – February 2021
2. Mishra, S. K., Simplified Approach to GST, (2018) Educreation Publishing, New Delhi.
3. Practical FAQ's under GST, The Publication Department, The Institute of Chartered Accountants of India, New Delhi - 110 002 (First Edition - December, 2020)
4. Clear Tax-GST E-Book a comprehensive Guide Book on GST India.
5. Overview of GST, Commercial Taxes Department, Govt. of Tamil Nadu, Tamil Nadu.

REFERENCE BOOKS:

1. ArpitHaldia& CA Mohd.Salim, Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules / Circulars / Notifications & Case Laws, (2021 Edition) Paperback
2. Indirect Taxes Committee, The Institute of Chartered Accountants of India, GST Topic-wise study material idtc.icai.org/gst_topic_wise_study_materail_list.html.
3. GST Overview-Ministry of MSME, Government of India, India.
4. GST- An update on 1st April 2018 Published by GST Council.
5. Circulars and Notices issued from time to time by Ministry of Finance and Revenue, Government of India.

SEMESTER – IV CODE – COSC10
GOODS AND SERVICES TAX (GST) - PRACTICAL

Course Specific Objectives:

The objectives of this course are to:

1. Enable the students to get practical Knowledge in GST
2. Facilitate the students to prepare the GST Bill.
3. Enable the students to have hands on training on GST filing and its mechanism

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Create Company with GST enabled
2. Create GST vouchers and ledgers
3. Enter the purchase and sales details with GST
4. Evaluate the GST rate and understanding the GST Filing

COMPONENTS OF GST PRACTICAL:

1. Activate GST for a company using accounting software
2. Enter purchase details with GST using accounting software
3. Creating GST sales and printing invoices
4. Recording dates and voucher numbering for GST transactions
5. identifying the place of supply and fill e-way bill details using an accounting software
6. Enter transactions that are intra-state and show the GST Tax ledgers using accounting software
7. Enter transactions with discount along with GST using accounting software
8. Preparing stock summary with GST
9. Preparing the financial statements, showing balances of debtors, creditors, receivables, payables, bank balances etc
10. Filing of GST returns GSTR-1, GSTR-2, GSTR-3 etc.

**SEMESTER – IV CODE - COHC 12
ADVANCED MANAGEMENT ACCOUNTING**

Course Specific Objectives:

The objectives of this course are to:

1. Impart the students in understanding the concepts of management accounting.
2. Improve the skills in students in analyzing the cost benefit in various business operations.
3. Enhance the knowledge in students on the emerging concepts and trends in Management Accounting.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have a thorough understanding on the concepts of management accounting.
2. Have improved skills in analyzing the cost benefit in various business operations.
3. Have acquired a good knowledge on the emerging concepts and trends in Management Accounting.

UNIT I - Financial Statement Analysis - Ratio Analysis – Cash Flow Analysis.

UNIT II - Marginal Costing and Break-Even Analysis – Standard Costing – Variance Analysis.

UNIT III - Recent Trends in Management Accounting - Enterprise performance management (EPM) - strategy maps, balanced scorecard, performance measures, driver-based budgeting, lean management, and customer relationship management.

UNIT IV - Responsibility Accounting - Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers – Cost / Expense Centers, Profit Centers, Investment Centers. Reporting to Management - Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management - Value Added Accounting - Learning Curve and its Applications.

Note: Proportion of Questions - Problem 60% and Theory 40%

TEXT BOOKS:

1. Jain, S. P., and K. L. Narang, Advanced Costing (2020), Kalyani Publishers, Ludhiana, New Delhi.
2. Kisore M.R, Cost & Management Accounting (2019), Taxmann Publications, New Delhi.

REFERENCE BOOKS:

1. Khan, M. Y., and P.K. Jain, Cost Accounting, Tata McGraw Hill Co., New Delhi, 2nd Edition.
2. Colin Drury, Management & Cost Accounting, Cengage Learning India (P) Ltd., New Delhi, 7th Edition.

SEMESTER – II CODE – COHC 13
FINANCIAL INSTITUTIONS AND MARKETS

Course Specific Objectives:

The objectives of this course are to:

1. Impart knowledge to the students about the system of financial institutions and markets.
2. Make the students to understand about the working and role of various financial institutions operating in the financial market.
3. Enhance the knowledge of the students on the contemporary issues in financial markets.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Have a thorough knowledge about the system of financial institutions and markets.
2. Understand about the working and role of various financial institutions operating in the financial market.
3. Have enhanced the knowledge on the contemporary issues in financial market.

UNIT I - Introduction - Nature and role of financial system - Financial system and financial markets-Financial system and economic development - Indian financial system - an overview – Financial Regulation - Money markets - Meaning, constituents, functions of money market; money market instruments - call money market - treasury bills - market certificates of deposits - commercial bills - trade bills etc - Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity - an overview; Recent developments.

UNIT II – Central Banking and Commercial Banks - Organization- management and functions - Credit creation and credit control-monetary policy. Commercial Bank-meanings – functions - management and investment policies of commercial banks - Present structure - e-banking and e-trading - Recent developments in commercial banking – State and National Level Financial Institutions – MFIs.

UNIT III - Insurance Sector – Objectives - role-investment practices of LIC and GIC - Insurance Regulatory and Development Authority of India – its role and functions.

UNIT IV - Non-Banking Financial Institutions - Concept and role of non-banking financial Institutions - source of finance - Functions of non-banking financial institutions -investment policies of non-banking financial institutions in India – Digital Currency and Credit Rating Agencies.

TEXT BOOKS:

1. Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, Delhi, 4th Edition.
2. Srivastava, R. M., Management of Indian Financial Institution, Himalaya Publication House, Mumbai, 2nd Edition.

REFERENCE BOOKS:

1. Ghosh, D., Banking Policy in India, Allied Publications, Delhi.

SEMESTER – III CODE- COSC11
ENTREPRENEURSHIP DEVELOPMENT

Course Specific Objectives:

The objectives of this course are to:

1. Enhance the understanding of students on the various concepts of entrepreneurship
2. Identify, recognize and formulate business opportunities and help them carryout techno-economic feasibility studies and develop detailed project report for implementation
3. Create awareness on various fiscal and other incentives available for the promotion of entrepreneurship in Puducherry
4. Familiarize students onthe availability of various institutional supports to entrepreneurship development in Puducherry.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Acquire adequate knowledge on the basic concepts of entrepreneurship
2. Develop and strengthen entrepreneurial intention, quality and motivation
3. Familiarize with various fiscal and other incentives and the availability of various institutional supports to entrepreneurship in Puducherry.
4. Carryout techno-economic feasibility studies and develop detailed project report

UNIT I - Introduction - Concept of entrepreneurship - Entrepreneurial Personality –types- Characteristics of Successful Entrepreneur - Factors affecting entrepreneurship - Challenges, social responsibility and role of entrepreneurs for the socio economic development

UNIT II –Business Promotion Process - Searching for business opportunities - Environmental scanning - Process of generating business ideas - screening and selection - Techno-economic feasibility studies - Planning Commission guidelines - **Project Report** - Preparation of detailed project report (DPR) - Ancillary industry development, identification of opportunities for ancillary industries - Entrepreneurial opportunities in service industry, transportation, distribution and agro industries

UNIT III -.Emerging areas of developments in Indian Entrepreneurship - Franchising- types and risks and benefits-**Start-ups** – types-what qualifies under start up India scheme- benefits under the Startup India scheme - **Private equity** – working model of private equity - **Angel investors** – method and types of angel investments -**Venture capital** –types –structure & importance .

UNIT IV - Institutional Support for the Promotion of Entrepreneurship in Puducherry - Central and State Government Industrial Policies and Regulations - Puducherry Industrial Promotion Development and Investment Corporation Ltd. (PIPDIC) - The District Industries Centre (DIC), Puducherry - Industrial Guidance Bureau (IGB), Puducherry - Puducherry Khadi& Village Industries Board (PKVIB) - National Small Industries Corporation (NSIC) and MUDRA.-Fiscal and other incentives for entrepreneurship in Puducherry.

TEXT BOOKS:

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi, 6th Edition.
2. Charantimath, P. M., Entrepreneurship Development and Small Business Enterprises, Pearson Education India, 3rd Edition.

REFERENCE BOOKS:

1. Gupta, C. B., &Srinivasan, Entrepreneurial Development in India (2020), Sultan Chand & Sons, New Delhi.
2. Hisrich, Entrepreneurship, McGraw Hill Education, New Delhi, 8th Edition.

SEMESTER – IV COURSE CODE – COSC12
COMPREHENSIVE VIVA-VOCE

Course Specific Objectives:

The objectives of this course are to:

1. Evaluate the students' understanding on theoretical concepts across various courses they have learnt in the Programme.
2. Appraise the knowledge of the students, on various courses they have learnt in the Programme, in applying the theoretical concepts to practical business field.
3. Assess the extent of the skills of the students to which they have improved across various courses they have learnt in the Programme.

Course Specific Outcomes:

On completion of the course, the students should be able to:

1. Answer the questions posed on them on theoretical concepts across various courses they have learnt in the Programme.
2. Apprise the answers on various courses they have learnt in the Programme, in applying the theoretical concepts to practical business field.
3. Perform better using the improved skills acquired across various courses they have learnt in the Programme.

Marks for Comprehensive Viva-voce: 100 Marks

Scope and Coverage of the Syllabus for Comprehensive Viva-voce: All the courses across the four semesters of the Programme.

Examiner for Comprehensive Viva-voce: The comprehensive viva-voce will be conducted by one of the examiners from the panel duly **approved by the Board of Studies.**