

Programme File

Department of Commerce



LEARN
SERVE
EXCEL

INDEX

	Content	Page No.
1	Department Profile	2
1.1	Vision of the Department	2
1.2	Mission of the Department	2
2	Programmes offered by the department	3
2.1	Programme Outcomes (PO) PG (M.Com):	3
2.2	Programme Specific Outcome (PSO) PG (M.Com):	4
3	Programme Structure	4
3.1	Programme at a Glance PG (M.Com.)	4- 6
4	Course Structure	7
4.1	M.Com Programme Structure Details - PG (M.Com.)	7 - 63
5	Assessment and Evaluation	64
5.1	Evaluation And Grading of PG	64 - 65

DEPARTMENT OF COMMERCE

1. Department Profile

About the Department

The Department of Commerce, established in 2005, has rapidly expanded to become a hub of academic excellence and professional training. Initially focused on undergraduate education, the department has continually upgraded its offerings, introducing Model 2 Computer Application and Model 2 Taxation streams in 2011, Model 1 Finance and Taxation in 2013, and Model 2 Logistics and Model 2 Marketing streams in 2014. The M. Com Finance and Taxation program was added in 2015. With a robust faculty team of 31 members, many with doctoral qualifications and extensive industry experience, the department is equipped with state-of-the-art classrooms. The Department of Commerce aims to enhance research capabilities, innovate its curriculum, and promote holistic development through various co-curricular and extracurricular activities. Maintaining high academic standards with excellent pass rates and placement records, the department also actively participates in community service and outreach programs, nurturing knowledgeable and skilled professionals who contribute significantly to regional and national progress.

1.1 Vision of the Department:

To empower our students with knowledge, skills and ethical grounding to excel in the global economy.

1.2.1 Mission of the Department:

To cultivate socially responsible commerce professionals capable of addressing global challenges sustainably

2 Programmes offered by the department

M.Com Finance and Taxation (SF)

2.1 Programme Outcomes (PO):

M.Com Finance and Taxation (SF)

PO NO	Programme Outcomes
PO 1	Domain Knowledge: Our graduates will be able to apply knowledge with practicality and conceptual clarity
PO 2	Reflective Response to Socio-Ethical Issues: Our graduates will be able to identify and solve socio-ethical challenges.
PO 3	Entrepreneurship: Our graduates are influenced to invent and build their firm.
PO 4	Problem-Solving: Our graduates can evaluate and solve complex situations by acquired knowledge.
PO 5	Decision Making: Our graduates will apply critical thinking and logical reasoning to assess the potential outcomes of different choices.
PO 6	Communication: Our graduates can make use of effective communication skills for interaction in personal and professional environments.
PO 7	Creative Thinking: Our graduates will develop an ability to think creatively.

2.2 Programme Specific Outcome (PSO):

Programme Specific Outcome M.Com Finance and Taxation (SF)

PSO No	Programme Specific Outcome (PSO)
PSO 1	Our graduates are able to adapt managerial and professional skills to meet the expectations of the modern corporate world.
PSO 2	Our graduates are able to develop quantitative aptitude and analytical skills.

3. Programme structure

3.1. Programme Structure at a glance (M.COM)

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
FIRST SEMESTER				
CM010101	Specialised Accounting	Core	5	4
CM010102	Organisational Behaviour	Core	5	3
CM010103	Marketing Management	Core	5	4
CM010104	Management Optimisation Techniques	Core	5	4
CM010105	Methodology for Social Science Research	Core	5	4

TOTAL FOR SEMESTER			25	19
SECOND SEMESTER				
CM010201	Advanced Corporate Accounting	Core	5	4
CM010202	Human Resource Management	Core	5	3
CM010203	International Business and Finance	Core	5	4
CM010204	Quantitative Techniques	Core	5	4
CM010205	Strategic Management	Core	5	4
TOTAL FOR THE SEMESTER			25	19
THIRD SEMESTER				
CM010301	Strategic Financial Management	Core	6	5
CM010302	Income Tax - Law and Practice	Core	7	5
CM010303	Security Analysis and Portfolio Management	Core	6	4
CM800301	Indirect Tax Laws	Core-Elective	6	4
TOTAL FOR THE SEMESTER			25	18
FOURTH SEMESTER				
CM010401	Advanced Cost and Management Accounting	Core	6	5
CM010402	Income Tax-Assessment and Procedure	Core	7	5

CM800401	Derivatives and Risk Management	Core-Elective	6	4
CM800402	Personal Investment and Behavioural Finance	Core-Elective	6	4
CM010403	Project Report	Core-Project	Nil	4
CM010404	Comprehensive Viva Voce	Core-Viva	Nil	2
TOTAL FOR THE SEMESTER			25	24
TOTAL CREDITS FOR THE PROGRAMME				80

4. Course Structure

4.1. M.Com Programme Structure Details - PG (M.Com.)

FIRST SEMESTER COURSES

SEMESTER 1

Course Code	CM010101				
Course Title	Specialised Accounting				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Apply the Accounting Standards in the practical problems			Ap	PO1
CO2	Apply the procedure to prepare post amalgamation statements			Ap	PO1
CO3	Explain emerging areas in accounting			U	PO1

Objective of the Course:

To equip the students to apply accounting standards and deal with advanced practical areas related to valuation, amalgamation, specialised areas and to have a basic understanding on developments in accounting

Course Description:

This course equips students to apply accounting standards and handle advanced practical areas such as valuation, amalgamation, and specialized accounting fields. Students will gain a basic understanding of current developments in accounting, enhancing their ability to navigate complex accounting scenarios and ensure compliance with evolving standards

Unit wise arrangement of the course

Module 1. Accounting Standards

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Meaning and definition of Accounting Standards - Need for standards - Process of development of standards - its Applicability- Advantages of AS - Accounting Standard Board and its role - AS 1 - Disclosure of Accounting Policies.	Theory only
1.2	AS 2 - Valuation of Inventories AS 9 - Revenue Recognition	Theory and Practical
1.3	AS 10- Accounting for property, plant and equipment. AS 20- Earning Per Share	Theory and Practical
1.4	AS 22 - Accounting for Tax on Income. Computation of Deferred Tax.	Theory and Practical
1.5	AS 26- Intangible Assets. AS 28 - Impairment of Assets.	Theory and Practical

Module 2. Valuation of Goodwill and Shares

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Goodwill- Meaning and definition, Factors affecting goodwill - circumstances where good will is valued - Methods of valuing goodwill.	Theory only
2.2	Problems on goodwill - Average profit method - Super profit method - Annuity method and - Capitalization method.	Problems
2.3	Need for valuation of shares - Methods of valuation of shares - Advantages and disadvantages of different methods of valuation of shares.	Theory only
2.4	Practical problems on Net asset method or intrinsic value method - Yield method- Earning capacity method - Fair value method of valuing shares.	Problems

Module 3 . Accounting for Amalgamation

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Accounting Standards -14 - Amalgamation in the nature of merger and Amalgamation in the nature of purchase- Purchase consideration- Pooling of Interest Method and Purchase Method (theory) - Difference between pooling of interest and purchase method.	Theory only
3.2	Practical problems on the computation of purchase consideration.	Problems
3.3	Treatment of goodwill and reserves under pooling of interest method and purchase method.	Theory and problems
3.4	Entries in the books of Purchasing Company- Entries in the books of Vendor Company.	Problems
3.5	Consolidated balance sheet in case of amalgamation in the nature of merger.	Problems
3.6	Consolidated balance sheet in case of amalgamation in the nature of purchase.	Problems
3.7	Practical problems involving mutual owings.	Problems
3.8	Practical problems involving the accounting treatment when purchasing company already holds shares in the vendor company - Selling company already holds shares in purchasing company - Cross holdings.	Problems

Module 4. Accounting for NBFCs and Mutual Funds

Sl. No. of Units	Contents of the Unit	Remarks
4.1	NBFC - Difference between an NBFC and Bank - Classification of NBFCs based on registration with RBI - Asset Finance Companies - Investment Companies - Infrastructure Finance Companies - Systematically Important Core Investment Companies - Infrastructure Debt Fund	Theory only

	NBFC – NBFC Micro Finance Institutions.	
4.2	NBFC Factors – Mortgage Guarantee Companies – Residuary NBFCs – Regulations regarding; Net owned Fund – Liquid asset requirement.	Theory only
4.3	Income Recognition - Prudential Accounting Norms – Asset Classification – Provisioning Requirements – Computation of Provisions – Requirements as to Capital Adequacy.	Theory and short problems
4.4	Mutual Funds – Meaning – importance- Classification of mutual funds.	Theory only
4.5	Contents of Balance sheet and Revenue account of the Mutual Fund (Theory only) – Computation of NAV(Theory and Problems)	Theory and short problems
4.6	Accounting Treatment in the event of Disposal of Investment; Journal Entries – Dividend equalization.	Theory and short problems

Module 5. Developments in Accounting

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Block chain Technology in Accounting Artificial Intelligence in Accounting (overview only).	Theory only
5.2	Green Accounting Concepts – Scope and Significance – Statements to be prepared – developments in a globalised era.	Theory only
5.3	Forensic Accounting – Lean Accounting.	Theory only

Suggested Assignment:

1. Assignment on the recent real cases of amalgamation, evaluating the ratio of share exchange or valuation of firms.

2. Assignment of valuation of shares of companies and comparison with actual market price.
3. Assignment on the evaluation of the performance of mutual fund schemes based on real data.

Recommended Text Books

1. Corporate Accounting, A. Mukharjee and M. Hanif, TATA McGrawHill Co
2. Advanced accountancy, Arulanandam & Raman, Himalaya Publishing House
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Limited
4. Advanced Financial Accounting, R.L. Gupta & Radhaswami, Sultan Chand CO;
5. Advanced Financial Accounting, S.N. Maheswari
6. Advanced Financial Accounting, Paul & Kaur
7. Advanced Financial Accounting, B.D. Agarwal
8. Advanced Financial Accounting, S.P. Jain & K.L. Narang; Kalyani Publishers

References

1. Study Material for CA IPCC Group I - Accounting
2. Study Material for CA IPCC Group II - Advanced Accounting
3. Students Hand Book on Advanced Accounting, G.Sekar and B. Saravana Prasath, C. Sitaraman & Co. Pvt Ltd;

Organisational Behaviour

Course Code	CM010102				
Course Title	Organisational Behaviour				
Department	Department of Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	3	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand the concepts of organization Behaviour.			U	PSO1
CO2	Evaluate the individual behavior, group behavior, and leadership within the context of organizational behavior.			E	PO5
CO3	Apply principles of change management to effectively navigate organizational transitions, manage stress in the workplace according to the work culture.			AP	PO6

Objective of the Course

To understand human behaviour at Individual, Interpersonal, Group and Inter- Group levels and to recognise issues inherent in organisational change, growth, development and conflict

Unit wise arrangement of the course

Module 1- Introduction to Organisational Behaviour - 15 hours

Sl. No of Units	Contents	Remarks
1.1	Meaning and definition of Organisation Behaviour - Scope - Basic concepts of OB -	Short questions

	Foundations of OB- Challenges and Opportunities of OB.	
1.2	Role of organisation behaviour - Determinants -- Challenges and opportunities of OB - Contributing disciplines - Difference between organisational behaviour and organisation theory.	Short questions and short essays
1.3	Models of OB - Autocratic model - Custodial model - Supportive model - Collegial model.	Short questions short essays and essay questions

Module 2- Individual Behaviour and Motivation - 25 hours

Sl. No of Units.	Contents	Remarks
2.1	Concept of Human Behaviour - Characteristics - Models of Man, Factors influencing Individual Behaviour.	Short questions and short essays
2.2	Personality-Determinants - Personality Traits.	Short questions short essays and long essay questions
2.3	Perception - Process of perception - Factors influencing Perception - Perceptual errors.	Short questions short essays and long essay questions
2.4	Attitudes - values -- Learning - Process of Learning - Reinforcement - Behaviour modification.	Short questions short essays and long essay questions
2.5	Motivation - Concept - Theories or models of motivation- Need hierarchy, Theory X and Theory Y - Two factor theory.	Short questions short essays and long essay questions
2.6	Contemporary theories of motivation -ERG - Cognitive evaluation - goal setting- equity- expectancy model.	Short questions short essays and long essay questions

Module 3- Group Behaviour and Leadership - 25 hours

Sl. No of Units.	Contents	Remarks
3.1	Transactional Analysis - Johari Window - Ego states -Life positions.	Short questions short essays and long essay questions
3.2	Group - Factors influencing group behaviour- Norms- Cohesiveness.	Short questions short essays and long essay questions
3.3	Stages of Group Development- Group Structure- Group Decision making.	Short answer and Short essays
3.4	Teams- Types of teams- Group Vs Teams.	Short answer and Short essays
3.5	Difference between Authority and Power - Sources of Power- Tactics used to gain power - Status -Problems caused by status system	Short questions short essays and long essay questions
3.6	Leadership- features - concepts - qualities of good leaders - Leadership styles.	Short questions short essays and long essay questions
3.7	Theories of Leadership - Behavioural approach - Situational approach - Transactional and transformational Leadership.	Short questions short essays and long essay questions

Module 4- Organisational Change, Development and Stress Management - 15 Hours

Sl. No of Units.	Contents	Remarks
4.1	Organisational Change - Forces for change - Resistance to change- overcoming resistance to change.	Short questions and short essays
4.2	Types of change - Revolutionary and evolutionary change.	Short questions and short essays
4.3	Greiner's five stages of organisational growth- Organisational Development - concept - OD intervention techniques.	Short questions short essays and long essay questions

Module 5- Organisational Culture and Conflict - 10 hours

Sl. No of Units.	Contents	Remarks
5.1	Concept and determinants of organisational culture.	Short questions and short essays
5.2	Conflict - concept - stages in organisational conflict - functional and dysfunctional aspects of conflict - levels of conflict - Stimulation and resolution of conflict.	Short questions short essays and long essay questions

Recommended Text Books

1. Robbins S.P., Organisational Behaviour (16th Ed.), Pearson.
2. Dwivedi R.S., Human relations and organizational behaviour, MacMillain Publishers
3. Organisational Behaviour, Aswathappa, Himalaya Publishing House
4. Gupta C.B., A Text Book of Organisational Behaviour, S Chand & Company
5. Jai B.P. Sinha, Culture and Organizational Behaviour, Sage India.
6. Kumar Paranit, Organisational Behaviour, Gen Next Publication.
7. King & Lawley, Organisational Behaviour, Oxford University Press.

Marketing Management

Course Code	CM010103				
Course Title	Marketing Management				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Analyze marketing management's processes, including the marketing mix and customer relationship management, with comprehension and application skills	An	PSO1		
CO2	Evaluate segmentation, targeting, and positioning strategies, using consumer behavior knowledge to formulate effective plans, employing analysis and synthesis.	E	PSO1		

Objective of the course:

To equip the students to have an overall understanding about the application areas of marketing and can identify some potential areas for research

Course Description:

This course equips students with a comprehensive understanding of various marketing application areas and helps them identify potential research opportunities. Students will explore key marketing concepts, strategies, and practices, and learn to recognize emerging trends and areas for further investigation, fostering skills for academic and practical marketing research.

Module 1: Marketing Management: An Overview - 25 hours

Sl. No of Units.	Contents	Remarks
1.1	Marketing - Nature and scope - Marketing Process.	Short questions and short essays
1.2	Marketing Mix, Marketing as the central function of an organization - Marketing 3.0.	Short questions and short and long essays
1.3	Customer Relationship Marketing - Strategies - Features - Advantages of Customer Relationship Management - Relationship Marketing - Difference between relationship orientation and transaction orientation - e - CRM.	Short questions and short and long essays
1.4	Customer retention - benefits - strategies.	Short questions and short essays
1.5	Customer Centric Organisation - Features of a customer centric organisation - Advantages.	Short questions and short and long essays
1.6	Role of Marketing in Customer Retention - Marketing as Creating, Communicating and Delivering Value - Value chain - Customer delight as the end of the value chain.	Short questions and short essays
1.7	Marketing Environment - Internal and External environment.	Short questions and short and long essays

Module 2: Segmentation, Targeting and Product Positioning - 20 hours

Sl. No of Units	Contents of the Unit	Remarks
2.1	Market Segmentation - Bases of segmenting Consumer Markets - Requirements for effective segmentation.	Short questions and short and long essays
2.2	Market Targeting - Selecting Target Market Segments - Mass Marketing - Differentiated Marketing.	Short questions and short and long essays

2.3	Niche Marketing - Micro Marketing - Local Marketing - Customized Marketing - Market Differentiation and Positioning.	Short questions and short essays
2.4	Value Proposition - Proposition Strategies; More for More, More for the Same, the Same for Less, Less for Much Less - More for Less.	Short questions and short essays

Module 3: Consumer Behaviour - 10 hours

Sl. No of Units	Contents of the Unit	Remarks
3.1	Consumer Market - Customer Behaviour - Determinants of Customer Behaviour - Factors influencing Consumer Behaviour	Short questions and short and long essays
3.2	Types of Buying Decision Behaviour - Consumer buying decision process - Consumer adoption process - Organizational Buying Process.	Short questions and short and long essays

Module 4: Product and Brand Management - 25 hours

Sl. No. of Units.	Contents of the Unit	Remarks
4.1	Concept of Product- Classification of products - Major product decisions- Product line and Product mix	Short questions and short essays
4.2	New product development process - Product life cycle- Reasons for failure of new products	Short questions and short and long essays
4.3	Branding - Meaning - Importance - Brand building process - Advantages of a good brand name - Brand value - Factors affecting brand value	Short questions and short essays
4.4	Brand Equity - Definition - Cost based - Price based - Consumer based	Short questions and short essays
4.5	Brand extension - meaning - types of brand extension - Extension into related category - Category related - Image	Short questions and short

	related - extension to unrelated category - pros and cons of brand extension	essays
4.6	Brand personality - emotion centred definition - human centred definition - Brand image - Brand identity.	Short questions and short essays
4.7	Packaging and labelling - significance - Factors to be considered while deciding the packages - Legal obligations regarding labelling.	Short questions and short essays

Module 5: Services Marketing - 10 hours

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Services Marketing: -Meaning - significance - Nature and Characteristics of Service - Difference between Service and Products.	Short questions and short essays
5.2	Services Marketing: - Nature and Characteristics of Services.	Short questions and short essays
5.3	Service quality dimensions - Factors affecting service quality - Growth of service sector in India.	Short questions and short and long essays

Recommended Text Books

1. Marketing Management - A South Asian Perspective, Philip Kotler, Keller Kevin, Koshy Abraham & Jha Mithileshwar, Pearson Education.
2. Marketing Management - Global Perspective, Indian Context, Ramaswamy V.S & Namakumari S., McMillan.
3. Customer Behavior: A Managerial Perspective - Jagdish N. Sheth and Banwari Mittal, Thomson South Western.
4. Essentials of Marketing- Paul Baines Paul, Fill Chris & Page Kell, Oxford Publication.
5. Brand Management the Indian Context, YLR Moorthi, Vikas Publishing House Pvt. Ltd

Management Optimisation Techniques

Course Code	CM010104				
Course Title	Management Optimisation Techniques				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes			Cognitive Level	PO, PSO No.
	Upon completion of this course students will be able to :				
CO1	Understand the origin, features & applications of O.R. and O.R. models and Linear programming models and different methods of solving it.			U	PO1
CO2	Apply the concept of L.P. in solving Transportation & Assignment problems			Ap	PSO2
CO3	Apply the decision making principles to solve decision making problems and network analysis techniques for project implementation			Ap	PSO2

Objective of the Course

To enable the students to understand various optimization models used in business decision making.

Course Description:

This course enables students to understand various optimization models used in business decision-making. Students will learn about linear programming, integer programming, and other optimization techniques, applying these models to real-world business scenarios to enhance efficiency and decision-making processes.

Module 1- Introduction to Optimisation Techniques - 7 hours

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Meaning, Origin and development of Optimisation Tools, Nature, Role of Operation Research Tools in optimising managerial decisions.	Theory only
1.2	Origin and development of OR, OR and decision making.	Theory only
1.3	Objectives of OR, Scope of OR, Applications of OR, Phases of OR.	Theory only
1.4	OR Models - Types of OR Models.	Theory only
1.5	Advantages and Limitations of Optimisation techniques.	Theory only

Module 2- Linear Programming - 25 hours

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Meaning, Concepts, Notations, Assumptions, Uses and applications, Limitations.	Theory only
2.2	Formulation, Graphical solution.	Theory and Problems
2.3	Simplex method - Maximisation, Minimisation, Mixed type constraints (Big M Method only).	Theory and problems
2.4	Special cases in Linear Programming - Duality.	Theory and Problems

Module 3- Transportation and Assignment Problems - 20 hours

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Transportation models - Solution procedures for transportation problems.	Theory only
3.2	Initial Feasible Solution.	Theory and Problems
3.3	Optimum solution - MODI Method only.	Theory and problems
3.4	Multiple optimum solution, Unbalanced transportation problem,	Theory and

	Degeneracy, Maximisation problem.	Problems
3.5	Assignment model - Difference between assignment and transportation models, Hungarian method.	Theory and Problems
3.6	Maximisation case, Multiple optimum, Unbalanced problems, Prohibited assignment, Travelling salesmen problems.	Problems

Module 4- Decision Theory - 20 hours

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Quantitative approach to management decision making, Structure of decision making problems, Types of decision making criteria, Elements in a decision.	Theory only
4.2	Decision making under Risk - EMV, EVPI, EOL.	Theory and Problems
4.3	Decision making under uncertainty - Maximin, Maximax, Minimax Regret, Realism, Rationality.	Theory and Problems
4.4	Decision Tree Analysis.	Theory only
4.5	Game Theory - Basic terminology, Solution for pure strategy game with saddle point, Mixed Strategy, Principle of dominance, Subgames.	Theory and problems
4.6	Replacement Theory - Individual replacement and group replacement.	Problems and Theory only

Module 5- Network Analysis - 18 hours

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Meaning, Objectives, Managing applications of network models, Fundamental concepts of network model, Network diagram construction, Common errors in network.	Theory and short problems
5.2	Time estimates in network analysis.	Theory and Problems
5.3	CPM - PERT - Difference, Advantages, Limitations, Crashing.	Theory and Problems

Recommended Text Books

1. Operations Research; Prem Kumar Gupta & D.S.HiTa; S. Chand & Company Ltd.
2. Operation Research, Theory and Applications; J.K. Sharma; Macmillan India Ltd.
3. Operation Research; V.K .Kapoor; Sultan Chand & Co.
4. Operations Research; Sarmrna & Anmlad; Himalaya Publishing House
5. Operation Research, Kanthi Swarup; Sultan Chand & Co.
6. Operation Research; S.D. Sharma; Kedarnath Co.
7. Operations Research; K.K.Chawla, Gupta & Sharma; Kalyani Publishers

Methodology for Social Science Research

Course Code	CM010105			
Course Title				
Department	Commerce			
Programme	M.Com Finance and Taxation (SF)			
Semester	1			
Course Type	Core			
Credit	4Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.	
CO1	Develop understanding about the concepts of Research	U	PSO1	
CO2	Gain knowledge about instrument development, validation and scaling	E	PSO1	
CO3	Understand the techniques of creating research reports	U	PSO1	

Objective of the course:

To enable a learner to understand properly the concepts of research methodology, equip them to prepare a research design and carry out research in systematic and scientific manner.

Course Description:

This course enables learners to understand the concepts of research methodology and equips them to prepare a research design and conduct research systematically and scientifically. Students will gain practical skills in developing research proposals,

designing studies, and applying appropriate research methods to ensure rigorous and valid results.

Module 1: Social Science Research: An Introduction (15 hours)

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Research: Meaning, Significance, Objectives - Brief history of Social Science Research - Positivism and post positivism.	Short questions
1.2	Types of research - research methods vs methodology.	Short questions and short essays
1.3	Research Process.	Short questions and long essay

Module 2: Research Problem and Design (20 hours)

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Research Problem: Nature, formulation of research problem, Sources of identifying research problems, Techniques involved in defining a problem.	Short questions, short essays, long essay
2.2	Review of Literature: Need for review, Identifying Research Gaps.	Short questions and short essays
2.3	Research design: Meaning, need, types of research design, features of a good design.	Short questions, short essays, long essay
2.4	Designs for exploratory research, Design for descriptive research, Experimental designs.	Short questions and short essays
2.5	Variables: dependent, independent, extraneous variables, moderating variable, intervening variable, dichotomous variable.	Short questions, short essays, long essay
2.6	Research proposal - Research hypothesis, Sources of hypotheses, Types of hypotheses.	Short questions and short essays

Module 3: Sampling Design (15 hours)

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Census and sample survey: Meaning and definition of sampling design, Sample frame, Adequacy of sample size.	Short questions, short essays, long essay
3.2	Methods of sampling: Random sampling, non-random sampling.	Short questions, short essays, long essay
3.3	Case study as a research strategy: Case study designs, Case study protocol, Pilot study.	Short questions, short essays, long essay

Module 4: Instrument development and data collection (25 hours)

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Data: types of data, Methods of data collection.	Short questions, short essays, Long essay
4.2	Instrument development: Components of an instrument, Steps in the instrument construction process.	Short questions, short essays, long essay
4.3	Concept of Measurement: Level of measurement - Nominal, interval, ordinal, ratio.	Short questions, short essays, long essay
4.4	Different types of scales: Rating Scale, Numerical Scale, Graphic Scale, Attitude Scale, Likert Response Scale.	Short questions, short essays, long essay
4.5	Concept of validity and reliability: Face Validity, Construct validity, Content validity, Criterion Validity (Brief study only).	Short questions and short essays
4.6	Internal consistency and reliability: Methods for establishing evidence for reliability - eyeballing, percentage and proportion of agreement, approaches using a statistical test of correlation, test-retest reliability, parallel forms of reliability	Short questions and short essays

	(Brief study only).	
4.7	Internal consistency reliability: Methods of testing internal consistency - Average inter-item and average item-to-total correlation, Split-half method, Cronbach alpha (Brief study only).	Short questions and short essays

Module 5: Interpretation and Research Reporting (15 hours)

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Analysis and Interpretation: Meaning, need, techniques of interpretation, precautions. (Detailed study of Tools and problems excluded)	Short questions and short essays
5.2	Significance: Characteristics of a good research report, Steps in report writing, Layout of research report, Types of report.	Short questions, short essays, Long essays
5.3	Citing references using APA style, Plagiarism, Consequences of plagiarism.	Short questions and short essays

Recommended Text Books

1. Research Methodology: Methods and Techniques, C R Kothari, New Age International Publications
2. Statistical Methods for Research, Prof. K. Kalyanaraman, Prentice Hall Pvt. Ltd
3. Research Methodology in Social Sciences, O R Krishnaswamy, Himalaya Publishing House
4. Business Research Methodology, Sashi K Gupta & PraneetRangi, Kalyani Publishers
5. Research methodology, R. Paneerselvam, Prentice Hall of India

SEMESTER 2

Advanced Corporate Accounting

Course Code	CM010201				
Course Title	Advanced Corporate Accounting				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Develop the ability to prepare consolidated financial statements of group companies	Ap	PO1		
CO2	Evaluate the learner with the accounting procedures of liquidation of companies	E	PO5		
CO3	Develop understanding about the preparation of accounts of special line of business-like shipping, hospitals and hotels.	U	PO1		

Course Description:

This course equips learners with an understanding of higher-level applications of accounting in the corporate sector and recent developments. Students will explore complex accounting practices, regulatory requirements, and emerging trends, enhancing their ability to manage corporate financial reporting and compliance effectively.

Objective of the Course:

To equip the learner to understand the higher-level applications of accounting in corporate sector and recent developments.

Module 1: Accounts of Holding Companies (27 hours)

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Concept of Holding Company, Subsidiary Company - Consolidated Financial Statements - Need for Consolidation - Documents to be filed along with Consolidated financial statements.	Theory only
1.2	Minority Interest - Cost of Control - Pre-acquisition and Post-acquisition - Elimination of Unrealized Profit.	Theory and short problems
1.3	Accounting treatment of Dividend declaration by subsidiary company - Issue of Bonus Shares - Contingent liabilities - Revaluation of Assets and liabilities.	Theory and short problems
1.4	Preparation of Consolidated balance sheet - Cross holding.	Problems

Module 2: Accounts of Public Utility Undertakings (20 hours)

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Double account system - Features - Difference between Double Account and Single Accounts - Advantages and Disadvantages of the Double Accounts.	Theory only
2.2	Final Accounts of Electricity Concerns	Problems
2.3	Reserves to be created by Electricity Companies - Computation of Reasonable Return and Clear profit and Disposal of Surplus of Electricity Companies.	Theory and short problems
2.4	Meaning of replacement - Practical problems on replacement of assets.	Theory and Problems

Module 3: Bankruptcy Code 2016 (10 hours)

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Institutional framework under the code - Adjudicating authorities - Insolvency and Bankruptcy Board of India - its scope and functions.	Theory
3.2	Insolvency Professional Agencies and role - Insolvency Professionals - Resolution Process under the Code.	Theory
3.3	Corporate Insolvency Resolution Process - Resolution Process for Individuals - Exit Route under the Code - Order of Priority of Debt - Voluntary Liquidation - Bankruptcy Order.	Theory

Module 4: Liquidation of Companies (18 hours)

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Liquidation - meaning - modes of liquidation - legal procedures for liquidation.	Theory
4.2	Contributories - List A and List B Contributories.	Theory and Problems
4.3	Statement of Affairs- Preparation.	Theory and Problems
4.4	Order of payment of liabilities in winding up - Preferential payments in the course of winding up - Provisions regarding the priority of preferential payments over other debts.	Theory and Problems
4.5	Liquidator's final statement of accounts - Liquidator's remuneration.	Theory and Problems

Module 5: Accounting for Specialised Businesses (15 hours)

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Voyage Accounts - meaning - purpose - Basic concepts of voyage accounts - Treatment of incomplete voyage.	Theory only
5.2	Preparation of voyage Accounts.	Problems only
5.3	Accounting for hotels.	Theory and short problems

Recommended Text Books

1. Corporate Accounting, A. Mukharjee and M. Hanif, TATA McGraw Hill Co
2. Advanced accountancy, Arulanandam & Raman, Himalya Publishing House
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Limited
4. Advanced Financial Accounting, R.L. Gupta & Radhaswami, Sultan Chand CO;
5. Advanced Financial Accounting, S.N. Maheswari
6. Advanced Financial Accounting, Paul & Kaur

Human Resource Management

Course Code	CM010202			
Course Title	Human Resource Management			
Department	Commerce			
Programme	M.Com Finance and Taxation (SF)			
Semester	2			
Course Type	Core			
Credit	3 Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.	
CO1	Understand the basic concepts of Human resources management.	U	P01	
CO2	Acquire deep knowledge about various aspects of training	U	PSO2	
CO3	Understand IR	U	PSO2	

Course Description:

This course provides an overview of how an organization identifies human resource requirements, acquires, rewards, develops, motivates, and manages people effectively. Students will gain insights into the latest developments in Human Resource Management, learning strategies for effective HR planning, recruitment, compensation, training, performance management, and employee engagement.

Objectives of the course

To give an overview as to how an organisation identifies requirements of human resources, how it acquires, rewards, develops, motivates and manages people effectively and also provide an insight into the developments taking place in the field of Human Resource Management.

Module 1 Human Resource Management (20 hours)

Sl. No. of	Contents of the Units	Remarks
------------	-----------------------	---------

Units		
1.1	Human Resource Management - Nature, Scope and Functions - Role and status of HR manager.	Short questions, Short Essay
1.2	HR policies - Need and Importance - Types of policies- Formulation of Policies.	Short questions, Short Essay
1.3	HR planning process - Objectives- Need and Importance - Levels of HR Planning - Problems of HRP.	Short questions, Short Essay, Long essay
1.4	Job analysis- Objectives- Process and Techniques- Job description and specification- Job design - Methods.	Short questions, Short Essay, Long essay
1.5	Recruitment - Sources and techniques- Selection - Steps.	Short questions, Short Essay, Long essay
1.6	Placement - Concept- Induction- Objectives.	Short questions, Short Essay

Module 2: Human Resource Development (18 hours)

Sl. No. of Units	Contents of the Units	Remarks
2.1	Concept of HRD: -Objectives, Mechanisms and Assumptions of HRD- HRM vs HRD.	Short questions, Short Essay
2.2	Qualities of an HRD manager-Principles of HRD.	Short questions, Short Essay
2.3	Employee Counselling- Need, Concepts, Forms and Steps. Human Capital, Emotional Quotient, Mentoring.	Short questions, Short Essay
2.4	Impact of TQM, Quality Circles, Kaizen on HRM.	Short questions, Short Essay, Long essay

Module 3: Training and Development (17 hours)

Sl. No. of Units	Contents of the Units	Remarks
3.1	Concept of Training- Need and Importance - Organisation and management of training function.	Short questions, Short Essay
3.2	Training methods and techniques- Attitudinal Training.	Short questions, Short Essay, Long essay
3.3	Technical training - Training for creativity and problem solving - training for management change - Training for Productivity.	Short questions, Short Essay, Long essay
3.4	Role, responsibilities and challenges to training managers and employees.	Short questions, Short Essay

Module 4: Performance Appraisal and Industrial Relations (20 hours)

Sl. No. of Units	Contents of the Units	Remarks
4.1	Performance appraisal - significance - Methods or techniques of performance appraisal.	Short questions, Short Essay, Long essay
4.2	Job Evaluation- Objectives and Process- Limitations.	Short questions, Short Essay, Long essay
4.3	Promotion and demotions; transfers, separations; resignation; discharge; dismissal; suspension; retrenchment.	Short questions, Short Essay
4.4	Lay off; -Industrial relations - Compensation- Grievance- meaning and causes of grievance	Short questions, Short Essay
4.5	Importance of Grievance handling - procedure of grievance handling - Hot stove rule-code of discipline.	Short questions, Short Essay, Long essay
4.6	Employee participation in management- techniques - Sweat equity scheme.	Short questions, Short Essay

Module 5: HR Outsourcing, Records, Accounting and Audit (15 hours)

Sl. No. of Units	Contents of the Units	Remarks
5.1	HR outsourcing:-legal requirements- contractor's liabilities- liabilities of the company towards contractor's labourers.	Short questions, Short Essay
5.2	HR records and reports- significance - types.	Short questions, Short Essay
5.3	Human Resource Accounting - meaning - significance - Approaches to HR Accounting (Theory only).	Short questions, Short Essay, Long essay
5.4	HR appraisal and audit - concept, scope, methods and importance.	Short questions, Short Essay

Recommended Text Books:

1. Human Resource Management, Gupta, C.B.: Chand and Sons.
2. Aswathappa K., Human Resource and Personnel Management; Tata McGraw Hill, New Delhi, 1997.
3. Human resource Management, L M Prasad, Sultan Chand.
4. Human resource Management- Text and Cases, S S Khanka, S Chand.
5. Human Resource Management, Sashi K Gupta and Rosy Joshi, Kalyani Publishers.
6. Human Resource Management, D N Venkatesh, P Jyothi, Oxford University Press.
7. Human Resource Management, Uday Kumar Haldar, Juthica Sarkar, Oxford University Press.

INTERNATIONAL BUSINESS AND FINANCE

Course Title	INTERNATIONAL BUSINESS AND FINANCE				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes	Cognitive Level	PO, PSO No.		
	Upon completion of this course students will be able to :				
CO1	Analyze the essence, differences, motives, challenges, and ethical aspects of international business, employing comprehension and evaluation skills.	An	PSO1		
CO2	Evaluate foreign market entry strategies, modes, stages of internationalization, and the EPRG framework, utilizing analysis and synthesis.	E	PO3		
CO3	Examine globalization's components, drivers, advantages, disadvantages, and its relationship with international business, analyzing trade strategies, barriers, economic institutions, and the monetary system, employing critical thinking.	An	PSO1		

Course Description: This course provides a comprehensive overview of various aspects of international trade and monetary systems. Students will explore how firms operate in an international environment, understanding global trade dynamics, exchange rates, international finance, trade policies, and the impact of monetary systems on international business operation.

Objectives of the course

To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment

Module 1 - Basics of International Business (18 hours)

Sl. No. of Units	Contents of Units	Remarks
1.1	Globalization, Components of globalization, Drivers, advantages and disadvantages, Linkage between IB and globalization.	Short answer, Short essay and Long Essay
1.2	Meaning, Nature and Importance of International Business, Difference between domestic and international business, Motives of internationalisation, Challenges of international business, Ethical issues in international business.	Short answer, Short essay and Long Essay
1.3	Foreign Market Entry Strategies - Modes of entering foreign markets - All modes and its analysis.	Short answer, Short essay and Long essay
1.4	EPRG Framework-Stages in internationalisation-Domestic Company to Transnational Confederation-MNCs in India.	Short answer, Short essay and Long Essay
1.5	Meaning of international business environment- Domestic environment, Foreign environment, Global environment, All components viz, economic, social, technological, etc.	Short answer, Short essay and Long Essay

Module 2 - International Trade (18 hours)

Sl. No. of Units	Contents of Units	Remarks
2.1	Basis of international trade-Types of trade-Terms of trade-Variou concepts and importance of terms of trade.	Short answer, Short essay
2.2	International Trade Theories - Mercantilism- Classical theories-New international trade theories	Short answer, Short essay
2.3	Trade strategies-Free trade and protection-Trade barriers and its impact-Salient features of foreign trade policy (latest)-Recent trends in India's foreign trade.	Short answer, Short essay and Long Essay
2.4	Regional Economic Integration: Types of trade blocks- Preferential trade area-Customs union.	Short answer, Short essay and Long essay
2.5	Common market - EU - Brexit-NAFTA-OPEC- ASEAN-SAARC-MERCOSUR-Pacific alliance-RCEP.	Short answer, Short essay

Module 3 - International Economic Institutions (18 hours)

Sl. No. of Units	Contents of Units	Remarks
3.1	International Monetary Fund: Need for IMF- Objectives-Functions-Resources-International liquidity-SDR.	Short answer, Short essay and Long essay
3.2	World Bank-IBRD-IDA-IFC-MIGA-ICSID-ADB-UNCTAD-New Development Bank.	Short answer, Short essay
3.3	World Trade Organisation - Multilateral trade agreements- GATT-Uruguay round-WTO- Organisation structure-WTO agreements -TRIPS-TRIMS-GATS-AoA-AMS.	Short answer, Short essay and Long essay
3.4	Dumping-Antidumping measures-Dispute settlement mechanism in WTO-Impact of WTO on India-Ministerial Conferences of WTO.	Short answer, Short essay and Long essay

Module 4 - International Monetary System (18 hours)

Sl. No. of Units	Contents of Units	Remarks
4.1	Meaning of international monetary system and players- Foreign exchange market-functions- participants-dealings- exchange rate quotations-Foreign currency accounts- Nostro-Vostro-Loro.	Short answer, Short essay
4.2	Evolution of international monetary system- Exchange rate systems-Fixed and floating systems.	Short answer, Short essay and Long essay
4.3	Different types of foreign exchange exposures and management techniques.	Short answer, Short essay

Quantitative Techniques

Course Code	CM010204				
Course Title	Quantitative Techniques				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Select the appropriate probability distribution to model the real-world scenarios			Ap	PSO2
CO2	Identify the suitable non parametric test for testing a hypothesis			Ap	PSO2
CO3	Understand the basic principles of Statistical Quality Control			U	PSO2

Course Description:

This course aims to impart proficient knowledge in the application of quantitative techniques for social science research. Students will learn statistical methods and tools relevant to social science research, enabling them to collect, analyze, and interpret data effectively. Through practical exercises and case studies, students will develop skills in quantitative research methodologies for addressing social science questions and hypotheses

Objectives of the course

To impart proficient knowledge in the application of Quantitative Techniques for Social Science Research.

Strategic Management

Course Code	CM010205				
Course Title	Strategic Management				
Department	Department Of Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand the theoretical foundations of strategic management.	U	PSO1		
CO2	Develop an idea about the strategy formulation process at all level of business.	U	PSO1		
CO3	Familiaris with various tools strategic planning and evaluation and modes of implementation and control of strategies.	E	PO6		

Objective of the course

To provide an awareness regarding various types of strategies and applications of same along with strategic formulation, implementation and evaluation.

Course Description: This course aims to provide awareness of various types of strategies and their applications, alongside strategic formulation, implementation, and evaluation. Students will explore strategic management concepts, frameworks, and tools, enabling them to analyze business environments, formulate strategies, implement strategic plans, and evaluate organizational performance effectively. Through case studies and simulations, students develop strategic thinking and decision-making skills.

SEMESTER 3

Strategic Financial Management

Course Code	CM010301			
Course Title	Strategic Financial Management			
Department	Commerce			
Programme	M.Com Finance and Taxation (SF)			
Semester	3			
Course Type	Core			
Credit	5 Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.	
CO1	Understand the concepts of Financial Management to create effective strategies for organisations	U	PO1	
CO2	Apply Financial Management techniques to optimize resource and enhance value	Ap	PO5	
CO3	Construct comprehensive financial plans aligned with organisational goals and communicate insights effectively	C	PO4	

Course Description :

This course explores the application of financial management concepts and theories in strategic decision-making. Students will learn to analyze financial situations, make informed decisions, and implement strategies to optimize financial performance, ensuring a comprehensive understanding of advanced financial management practices in a business context.

Objectives of the Course:

To apply financial management concepts and theories for strategic financial management decision making.

Income Tax- Law and Practice

Course Code	CM010302				
Course Title	Income Tax- Law and Practice				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	3				
Course Type	Core				
Credit	5	Hrs/Week	7	Total Hours	126
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand basic income tax concepts			U	PO1
CO2	Analyze taxable income scenarios in different heads of income			An	PSO2
CO3	Design Tax Efficiency Plans			C	PSO1

Course description :

This course imparts essential knowledge of income tax rules, focusing on the principles and regulations governing individual taxation. Students will learn to accurately compute total income for individuals, gaining practical skills and understanding necessary for tax compliance and personal financial management.

Objectives of the Course:

To impart basic knowledge about income tax rules and equip the students to compute total income of an individual.

Security Analysis and Portfolio Management

Course Code	CM010303				
Course Title	Security Analysis and Portfolio Management				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	3				
Course Type	Core-Elective				
Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand different avenues of investment	U	PO1		
CO2	Apply the concept of portfolio management for better investment decision by using various techniques of security analysis	Ap	PO5		
CO3	Formulate portfolio revision strategies by evaluating the portfolio	C	PO4		

course description :

This course aims to create awareness about various investment avenues and equip learners with modern portfolio techniques. It focuses on constructing efficient portfolios, evaluating, and revising inefficient ones, ensuring learners can effectively manage investments and optimize returns in today's dynamic financial environment.

Objectives of the Course:

To create awareness among the learners about different investment avenues, enrich them to handle modern portfolio techniques to construct efficient portfolios, evaluation and revision of the inefficient portfolios.

Indirect Tax Laws

Course Code	CM800301				
Course Title	Indirect Tax Laws				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	3				
Course Type	Core- Elective				
Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand Basic Indirect Tax Concepts			U	PO1
CO2	develop a clear idea about the levy and collection of tax and tax credit			Ap	PO1
CO3	construct knowledge regarding registration and filing of return			Ap	PO5

course description :

This course provides an in-depth understanding of major Indirect Tax Laws and Rules, including their provisions, applications, and implications. Learners will gain the knowledge needed to navigate and comply with these regulations, enhancing their competence in tax-related matters for both professional and academic purposes.

Objective of the Course:

To enable the learner to have an understanding on the provisions of major Indirect Tax Laws and Rules

SEMESTER 4

Advanced Cost and Management Accounting

Course Code	CM010401			
Course Title	Advanced Cost and Management Accounting			
Department	Commerce			
Programme	M.Com Finance and Taxation (SF)			
Semester	4			
Course Type	Core			
Credit	4 Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.	
CO1	Understand activity based costing methods and how it is beneficial than conventional methods	U	PO1	
CO2	Apply the marginal costing principles in managerial decision making and evaluate standard costing techniques	Ap	PO 5	
CO3	Analyse the practical cases of pricing under different situations & transfer pricing	An	PSO 2	

Course Description: This course enables learners to apply the principles and techniques of cost and management accounting in decision-making situations. Students will explore cost analysis, budgeting, and financial planning methods, developing the skills needed to make informed and effective business decisions based on cost and management accounting data.

Objective of the Course To enable the learner to apply principles and techniques of Cost and Management Accounting in decision making situations.

Unit wise Arrangement of the Course

Module 1: Activity-Based Costing (ABC) - 25 hours

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Meaning – Definition – Purposes of ABC - Cost Drivers	Theory only
1.2	Steps involved in installation of ABC system & Stages involved in Activity Based Costing	Theory and Problems
1.3	Areas in which ABC information is used in decision making & Activity Based Cost Management – Benefits	Theory only
1.4	Business Applications of Activity Based Cost management - Product Costing Under ABC	Problem and Theory
1.5	Preparation of Cost and Profit Statement under Traditional and ABC	Problem and Theory
1.6	Activity Based Budgeting Variance Analysis and Budgeting	Problem and Theory
1.7	Direct Product Profitability – Customer Profitability Analysis	Problem

Module 2: Marginal Costing and Applications – 25 hours

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Marginal costing – Marginal Costing Equation – Break-even Point – Profit Volume Ratio – Advantages and Limitations of Marginal Costing	Problem and Theory
2.2	Cost volume profit analysis – Computation of PV Ratio and Break Even Point	Problems and Theory
2.3	Make or Buy Decision - Margin of Safety – Effect of Change of sale price on overall BEP – Effect of change in product mix on BEP and PV Ratio	Problems and Theory
2.4	Indifference Point Computation – Shut down Point –	Problems

	Impact of Incremental Contribution Analysis	
2.5	New Product Identification, Launch - Export Order	Problems and Theory

Module 3: Pricing Concepts and Decisions - 15 hours

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Pricing Methods - Cost Plus Pricing - Pricing to earn targeted Profit - Variable Cost Pricing - Situations where MCP is applied	Problems and Theory
3.2	Incremental Pricing - Conversion Cost Method - Efficiency Curve Method Sealed Bid Pricing - Going Rate Pricing	Problems and Theory
3.3	New Product Pricing Strategies - Skimming Price Policy - Penetration Strategy	Problems and Theory
3.4	Distributor Discount and its impact on Profitability - Pareto Analysis - Export Offer Pricing	Problems and Theory

Module 4: Standard Costing - 13 hours

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Standard Cost - Meaning and definition - Std costing as a control process - Types of standards - Variance - Process of Standard Costing - Advantages and limitations of Standard costing.	Theory only
4.2	Material Cost Variance- Price variance - usage variance - Mix variance - yield variance	Theory, Problem
4.3	Labour Cost variance - Labour rate variance - Labour hour variance - Labour mix variance - Idle time variance	Theory, Problem

Module 5: Transfer Pricing - 30 hours

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Concept of Transfer Pricing - Objectives - Criteria for setting Transfer Prices	Theory only
5.2	Cost Based TP - Market Price Based TP - Negotiated TP	Theory, Problems
5.3	Negotiated Transfer Pricing - Advantages and limitations, pre conditions for negotiated transfer pricing - Meaning, advantages and limitations of Dual Rate TP System - Two Part Transfer Pricing	Theory
5.4	Problems involving same TP but Different Output Levels - Divisional Profit Analysis	Problems
5.5	Preparation of Profit Statement when different TPs and Different output levels - Impact of Opportunity Cost on TPs.	Problems

Suggested Assignments

1. Present a comparison of traditional absorption techniques and ABC based on a practical situation.
2. Comparison of Profit Statement under Absorption Costing and Marginal Costing.
3. Calculation of variances in a practical situation

Recommended Text Books

1. Advanced Cost Accounting- S N Maheshwari- Sultan Chand & Sons
2. Advanced Cost Accounting- VK Saxena & C D Vashist, Sultan Chand & Sons
3. Advanced Cost Accounting- Jain & Narang- Kalyani Publishing House
4. Advanced Management Accounting- B. Saravana Prasath, Padhuka Publications
5. Cost Accounting, Ravi M Kishore, Taxmann Publication
6. Cost and Management Accounting - RK Shukla, Bharat Publications

Income Tax – Assessment and Procedures

Instructional Hours - 126

Credit - 5

Course Code	CM010402			
Course Title	Income Tax – Assessment and Procedures			
Department	Commerce			
Programme	M.Com Finance and Taxation (SF)			
Semester	4			
Course Type	Core			
Credit	5 Hrs/Week	7	Total Hours	126
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :		Cognitive Level	PO, PSO No.
CO1	Compute and Assess Tax Liabilities for Entities		An	P05
CO2	Analyze Assessment Procedures and Tax Payment Mechanisms		An	P05
CO3	Create Tax Planning Strategies		C	PO7

Course Description:

This course equips learners with the knowledge to advise assesseees on income tax queries and prepares them for professional taxation examinations. Students will gain advanced insights into tax laws, problem-solving skills, and practical experience in handling complex tax scenarios, enabling them to provide expert tax advice and excel in professional tax qualifications.

Objectives of the Course:

To enable the learners to advise assesseees regarding their income tax queries and to be trained to attend professional examinations in taxation.

Unit wise arrangement of the Course

Module 1: Assessment of firms and AOPs – 35 hours

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Computation of firm's income - Determination of remuneration to working partners - Income of a partner from a firm - Book Profit (Legal provisions)	Theory and Problem
1.2	Computation of Book Profit, Taxable Income and Tax liability of a firm - Computation of Income of the partners	Theory and Problem
1.3	Change in the constitution of a firm - Succession of one firm by another firm - Set off of losses by a firm	Theory and Problem
1.4	Assessment of AoP/BoI - Computation of share of a member of AoP/BoI	Theory and Problem

Module 2: Assessment of Companies – 31 hours

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Types of Companies - Residence of Companies	Theory and Problem
2.2	Minimum Alternative Tax - Tax Credit - Marginal Relief	Theory and Problem
2.3	Company Assessment - Computations of Taxable Income and Tax Payable	Theory and Problem

Module 3: Assessment of Co-operative Societies and Trusts – 30 hours

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Deductions under section 80 P	Theory

3.2	Rates of tax applicable to Co-operative Societies - Computation of total income and tax liability of co-operative societies	Theory and Problem
3.3	Trust; definition - types of trusts - Charitable or religious trusts - Income exempt in case of charitable or religious trusts - Accumulation of income and its investment - consequences of mis-utilization of accumulated income	Theory
3.4	Computation of total Income and tax liability of co-operative societies	Theory and Problem
3.5	Conditions for availing exemption under section 11 and 12 - Income deemed to have been used for the benefit of the founder - Tax on anonymous donations - Computation of total income and tax	Theory and Problem

Module 4: Income Tax Authorities and Assessment Procedures - 15 hours

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Income tax authorities - General and specific powers of Income Tax Authorities	Theory
4.2	Voluntary Return of Income - Return of Loss - Belated Return - Revised Return - Compulsory Return - Defective Return - Forms of Return of Income	Theory
4.3	Filing of Return through TRP - e-filing of return - PAN - TAN - TIN - Interest for default in furnishing Return of Income	Theory
4.4	Self assessment - Assessment on the basis of Return - Regular assessment - Assessment on the basis of evidence - Best Judgement Assessment - Reassessment - Precautionary Assessment	Theory
4.5	Rectification of mistake - Notice of Demand - Returns through Tax Return Preparers	Theory
4.6	Deduction and Collection of Tax at Source - Advance Payment of Tax - Interest on short fall of advance tax - Refund of Tax - Double taxation avoidance	Theory
4.6	Problems in Deduction and Collection of Tax at Source -	Problems

	Problems in Advance Payment of Tax - Interest on short fall of advance tax including Interest under 234A, B and C - Double taxation avoidance	
--	---	--

Module 5: Tax Planning - 15 hours

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Tax Planning - Tax Avoidance - Tax Evasion - Tax Management - Need of Tax Planning	Theory
5.2	Tax Planning of individuals - Advantages and Limitations of Tax Planning	Theory
5.3	Tax planning tips for individual assesseees	Theory and Case type problems

Suggested Assignments

1. Calculation of taxable income and liability of partnership firm and partners
2. Case Studies of Tax Planning
3. Training in filing of return and report on the same
4. Present a report on procedure for obtaining PAN, various formats of returns and category of assesses to whom the returns are applicable

Suggested Text Books

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
2. Direct Taxes Law and Practice- Dr. Girish Ahuja ;Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
3. Direct Taxes Sri T N Manoharan- Snow White Publications

Derivatives and Risk Management

Instructional Hours - 108

Credit - 4

Course Code	CM800401				
Course Title	Derivatives and Risk Management				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	4				
Course Type	Core - Elective				
Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand various derivatives instruments for risk mitigation and speculative purposes in financial markets	U	PO1		
CO2	Analyze risk management strategies using derivatives to enhance organizational resilience and protect against market volatility.	Ap	PO5		
CO3	Develop proficiency in designing and implementing effective risk management frameworks integrating derivatives within the broader financial strategy of organizations.	An	PO1		

Course Description:

This course familiarizes students with the derivative markets and their evolution. Students will compare and evaluate the performance of different forward, futures, and options contracts, and understand various future and option pricing models. Through practical examples and case studies, students will gain insights into the mechanics and strategies of trading derivatives.

Objectives of the Course: To familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models.

Module 1: Introduction to Derivatives (10 hours)

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Derivatives - meaning - types of derivatives (e.g., forwards, futures, options, swaps) - evolution - economic benefit of derivatives - classification of derivatives (financial vs. commodity) - limitations	Theory
1.2	Derivatives market - history of derivatives - participants in derivatives market (hedgers, speculators, arbitragers) - functions of derivatives market (price discovery, risk management)	Theory
1.3	Derivatives market in India - evolution, growth and development - Legal framework for Indian derivative markets	Theory
1.4	Quantitative foundations for derivatives - time value of money - discounting and compounding techniques - continuous compounding	Theory and Problems

Module 2: Risk (10 hours)

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Risk in different markets (Commodity, Currency, and Security market) - implications of risk (market risk, credit risk, operational risk) - risk perception of individual and institutions	Theory
2.2	Measurement of risk - Value at Risk (VaR) - Applications, uses and limitations of VaR - Risk Management using derivatives	Theory and Problems

Module 3: Forward Contracts (20 hours)

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Forward contract - meaning - features of forward contract (standardized, non-transferable) - classification of forward contract (cash settled vs. physically settled) - Forward prices - determination of forward prices (Theory and Problems)	Theory and Problems
3.2	Currency forwards - exchange rate quotation (direct and indirect rate) - bid and offer rate - spot rate and forward rate - foreign exchange risk	Theory
3.3	Hedging through forwards - speculation - Interest rate parity - Covered interest arbitrage - Option forward deals - closing forward contracts - currency forwards and banks - advantages and disadvantages of forwards	Theory

Module 4: Futures Contracts (30 hours)

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Futures contract - features (standardized, transferable, exchange traded) - forward vs. futures - delivery terms - long and short positions - open interest - types of futures contracts (stock futures, index futures, currency futures, commodity	Theory

	futures) – uses of futures (hedging, speculation, arbitrage)	
4.2	Trading mechanism – margin money requirements (initial margin, maintenance margin) – basic concepts of futures pricing	Theory
4.3	Models of futures pricing – cost of carry model in perfect market environment and imperfect market environments (theory and problems) – deviations from cost of carry model	Theory
4.4	Expectations model – Normal Backwardation model	Theory
4.5	Commodity futures trading mechanism – Commodity futures market in India – Important commodity exchanges in India (NCDEX, MCX)	Theory
4.6	Currency futures – clearing and settlement – use of currency futures (hedging, speculation)	Theory
4.7	Interest rate futures – Functions (hedging, speculation)	Theory
4.8	Operation of stock / index futures in India – specifications of futures contracts traded in BSE and NSE	Theory
4.9	Problems involving various types of futures (pricing, margin calculations)	Theory and Problems

Module 5: Options and Swaps (30 hours)

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Options – types (call options, put options) – uses (hedging, speculation) – basic concepts & terminologies (strike price, expiry date, option premium) – value of options (intrinsic value and time value) – option positions (long call, short call, long put, short put) – pay off to option holders and writers – combination of options (straddle, strangle, butterfly) – exotic options (lookback options, barrier options, compound options, Asian options)	Theory
5.2	Option trading strategies – Basic strategies (long call, short call, long put, short put), Spreads and Combinations (straddle, strangle, butterfly)	Theory
5.3	Options trading in India – specifications of options contracts traded in BSE and NSE – Options in commodity markets	Theory
5.4	Numerical problems related to exercise of options, profits or loss to	Theory

	investors etc	
--	---------------	--

Suggested Assignments:

1. Evaluate the performance of different derivatives market
2. Check the efficiency of option pricing using real data from the market

Recommended Text Books

1. Commodities and Financial Derivatives, S. Kevin, PHI Learning Pvt. Ltd
2. Financial Derivatives, SSS Kumar, PHI Learning Pvt. Ltd.
3. Fundamentals of Financial Derivatives, Prafulla Kumar Swain, Himalaya Publishing House
4. Financial Derivatives- Theory, Concepts and Problems, S L Gupta, Prentice Hall of India.
5. Fundamentals of Financial Derivatives, N R Parasuraman, Wiley India.

CM8000402 - Personal Investment and Behavioural Finance

Instructional Hours - 108

Credits - 4

Course Code	CM8000402
Course Title	Personal Investment and Behavioural Finance
Department	Commerce
Programme	M.Com Finance and Taxation (SF)
Semester	4
Course Type	Core

Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Demonstrate an understanding of financial literacy, financial Discipline and financial competency	U	PO1		
CO2	Apply Knowledge of behavioral finance in real financial world scenarios	AP	PO2		
CO3	Critically examine behavioral issues in decision making and ways to overcome it	EV	PO1		

Course Description:

This course equips students to manage their personal finances effectively, introduces the role of human behavior in financial decision-making, and identifies persistent behavioral factors and biases influencing investment behavior. Students will learn strategies for budgeting, saving, investing, and understanding psychological influences on financial choices, enhancing their ability to make informed and rational financial decisions.

Objectives of the Course:

To equip the student to manage their personal finance, introduce the students the role of human behaviour in financial decision making and identify persistent or systematic behavioural factors/biases that influence investment behaviour.

Unit wise arrangement of the Course:

Module 1: Introduction to Household Financial Management (18 hours)

Sl. No. of Units	Contents of the Unit	Remarks
1.1	Financial literacy - meaning - components of financial literacy - Methodology for assessing financial literacy	Short answer, Short Essay
1.2	Financial Discipline - Financial Competency	Short answer
1.3	Family Financial Socialisation - Role of parents in financial socialisation - Significance of family financial socialisation on financial capability and financial competency	Short answer, Short Essay and Long Essay
1.4	Financial distress of families and its causes - Significance of savings on financial destiny of individuals and families	Short answer, Short Essay and Long Essay
1.5	Trends in Domestic Savings in India - Effect of Consumerism and changing attitude towards life on domestic savings	Short answer, Short Essay

Module 2: Savings, Investment & Financial Wellbeing (20 hours)

Sl. No. of Units	Contents of the Unit	Remarks
2.1	Retail Investment Avenues: Avenues like Mutual fund, SIP, SWPs, Post Office schemes- Pension Plans-Micro finance options- Crypto Currencies- Crowd Funding- Other options - All Investment Avenues	Short answer, Short Essay and Long Essay
2.2	Psychographic Models (Barnewall's Two Way Model, Bailard, Biehl, And Kaiser Five-Way Model)	Short answer, Short Essay and Long Essay
2.3	Personal Financial Planning- Household Budget- Analyzing household budget- Contingency Planning - Evaluating Personal Financial Position - Saving ratio- Expense ratio - Total Assets - Total Liability- Leverage Ratio - Net worth	Short answer, Short Essay
2.4	Personal loans- Insurance, Financial Advisory Services - Need and Scope	Short answer, Short Essay and Long Essay
2.5	Savings and Credit behaviour of individuals - Factors affecting saving and credit behaviour - Financial Well being - Meaning -	Short answer, Short Essay

	Significance - Factors affecting financial well being - Models for studying financial well being - Economic well being and its relation with financial well being.	and Long Essay
--	--	----------------

Module 3: Behavioural Issues in Financial Decision making (25 hours)

Sl. No. of Units	Contents of the Unit	Remarks
3.1	Behaviour and decision making - Financial Decision Making - Expected Value - utility - The Expected Utility theory - Criticism of expected utility theory - Criticisms of EMH	Short answer, Short Essay and Long Essay
3.2	Evolution of Behavioural Finance (BF) - Micro & Macro Behavioural Finance - Assumptions of Behavioural Finance - Building Blocks of Behavioural Finance - uses of Behavioural Finance	Short answer, Short Essay and Long Essay
3.3	Discounting - Hyperbolic Discounting - Factors affecting discounting behaviour - foundations of behavioural discounting - behavioural models of discounting	Short answer, Short Essay and Long Essay
3.4	Prospect theory- application of prospect theory	Short answer, Short Essay

Module 4: Influence of Bias on Financial Decision Making (30 hours)

Sl. No. of Units	Contents of the Unit	Remarks
4.1	Asymmetric Information - Egocentricity - Human Behavioural Theories - Heuristics (Representativeness Heuristic, Availability Heuristic) - Deficient Market Hypothesis.	Short answer, Short Essay and Long Essay
4.2	Biases - Emotional Bias (Endowment Effect, Loss Aversion, Disposition Effect, Statistical Bias)	Short answer, Short Essay and Long Essay
4.3	Cognitive Bias (Confirmation Bias, Familiarity Bias, Overconfidence, Anchoring, Reference Price Effect).	Short answer, Short Essay and Long Essay
4.4	Other Irrational Investment Behaviour (Groupthink Bias, House-Money Effect, Herd Behavior, The Story of Dotcom Herd)	Short answer, Short Essay and Long Essay

4.5	Thought Contagion, Overreaction, Gambler's Fallacy, Hot-Hand Bias, Procrastination, Conservatism, Superstition.	Short answer, Short Essay and Long Essay
4.6	Framing - Loss Aversion - Regret Aversion - Mental Accounting - Self Control - Sensation Seeking	Short answer, Short Essay and Long Essay

Module 5: Ways to Overcome Biases (15 hours)

Sl. No. of Units	Contents of the Unit	Remarks
5.1	Interaction Between Biases - Outcomes Of Biases - Intermediate Outcomes - Final Outcomes	Short answer, Short

Suggested Assignments

1. Conduct a survey regarding the attitude of the people towards savings, investment and enjoying the present life
2. Conduct a survey about the level of awareness of people about different investment avenues and their perceptions about such avenues.
3. Identify various biases in categories of investors by conducting a survey.

Recommended Text Books

1. Personal Finance , Jack R Kapoor, Les R Dlabay, Robert J Hughes McGraw Hill Education (India) Pvt Ltd, New Delhi
2. Tvede, Lars, (2002), The Psychology of Finance: Understanding the Behavioural Dynamics of Markets, Wiley
3. Monitor, James, (2002). Behavioural Finance: Insights into Irrational Minds and Markets, Oxford University Press.
4. Sulphrey, M. M.: Introduction to Behavioural Finance, PHI Learning P. Ltd., New Delhi

Project Report

Course Code	CM010403		
Course Title	Project Report		
Department	Commerce		
Programme	M.Com Finance and Taxation (SF)		
Semester	4		
Course Type	Core		
Credit	4		
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.
CO1	Understand research techniques and methodology	U	PO1
CO2	Application of scaling techniques	AP	PO5

Core Course: Management Project

Course Code	BA6PRP31				
Course Title	Management Project				
Department	Management				
Programme	M.Com Finance and Taxation (SF)				
Semester	4				
Course Type	Core Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Outline the existing scenarios in various functional areas of Management of different companies.			U	PSO2
CO2	Analyze the existing framework through various evaluation techniques.			An	PO4
CO3	Demonstrate skills to present ideas related to the topics selected.			U	PO6
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

5. Assessment and Evaluation.

5.1. EVALUATION AND GRADING OF PG

Evaluation: The evaluation scheme for each course shall contain two parts; (a) End Semester Evaluation (ESE) (External Evaluation) and (b) Continuous Evaluation (CE) (Internal Evaluation). 25% weightage shall be given to internal evaluation and the remaining 75% to external evaluation and the ratio and weightage between internal and external is 1:3. Both End Semester Evaluation (ESE) and Continuous Evaluation (CE) shall be carried out using direct grading system.

Direct Grading: The direct grading for CE (Internal) and ESE (External Evaluation) shall be based on 6 letter grades (A+, A, B, C, D and E) with numerical values of 5, 4,3,2, 1 and 0 respectively.

Grade Point Average (GPA): Internal and External components are separately graded and the combined grade point with weightage 1 for internal and 3 for external shall be applied to calculate the Grade Point Average (GPA) of each course.

Internal evaluation for Regular programme: The internal evaluation shall be based on predetermined transparent system involving periodic written tests, assignments, seminars, records, viva-voce etc.

Components of Internal (CE) and External Evaluation (ESE): Grades shall be given to the evaluation of theory / practical / project / comprehensive viva-voce and all internal evaluations are based on the Direct Grading System.

Proper guidelines shall be prepared by the BOS for evaluating the assignment, seminar, practical, project and comprehensive viva- voce within the framework of the regulation.

There shall be no separate minimum grade point for internal evaluation.

The model of the components and its weightages for Continuous Evaluation (CE) and End Semester Evaluation (ESE) are shown in below

Evaluation First Stage-Both internal and external (to be done by teachers)

Grade	Grade Points	Range
A+	5	4.50 to 5.00
A	4	4.00 to 4.49
B	3	3.00 to 3.99
C	2	2.00 to 2.99
D	1	0.01 to 1.99
E	0	0.00

The final Grade range for courses, SGPA and CGPA

Range	Grade	Indicator
4.50 to 5.00	A+	Outstanding
4.00 to 4.49	A	Excellent
3.50 to 3.99	B+	Very good
3.00 to 3.49	B	Good
2.50 to 2.99	C+	Fair
2.00 to 2.49	C	Marginal
Upto 1.99	D	Deficient (Fail)



RCMAS
RAJAGIRI COLLEGE OF MANAGEMENT &
APPLIED SCIENCES

RAJAGIRI INSTITUTIONS

Rajagiri Higher Secondary School

Rajagiri Kindergarten and Public School

Viswajyothi Kindergarten and Public School

Christu Jayanthi Kindergarten and Public School

Rajagiri College of Social Sciences (RCSS)

Rajagiri Centre for Business Studies (RCBS)

Rajagiri International School for Education and Research (RISER)

Rajagiri School of Engineering and Technology (RSET)

Rajagiri College of Management and Applied Sciences (RCMAS)

Rajagiri Business School (RBS)

Rajagiri Viswajyothi College of Arts and Applied Sciences (RVCAS)