

**MAR ATHANASIOUS COLLEGE (AUTONOMOUS)
KOTHAMANGALAM, KERALA - 686666**

NAAC Accredited 'A+' Grade Institution

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**SCHEME AND SYLLABUS
FOR
POST GRADUATE PROGRAMME
UNDER CREDIT AND SEMESTER SYSTEM
MAC-PG-CSS 2020
IN
M.Com**

(Specialisation: MARKETING AND INTERNATIONAL BUSINESS)

EFFECTIVE FROM ACADEMIC YEAR 2020-21

BOARD OF STUDIES IN COMMERCE (PG)

ACADEMIC COUNCIL

COMPOSITION – With Effect From 01-06-2020

Chairperson : **Dr. Shanti. A. Avirah**
Principal
Mar Athanasius College (Autonomous), Kothamangalam

Experts/Academicians from outside the College representing such areas as Industry, Commerce, Law, Education, Medicine, Engineering, Sciences etc.

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Kothamangalam
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Former Vice Chancellor
Sree Sankaracharya Sanskrit University
Kalady, Kerala, India
- 7. Dr. Mathew. K.**
Principal
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Kothamangalam, Kerala - 686 666
- 8. Adv. George Jacob**
Senior Advocate

High Court of Kerala
Ernakulam

Nominees of the University not less than Professors

- 9. Dr. Biju Pushpan**
SAS SNDP Yogam College
Konni
- 10. Dr. Suma Mary Sacharia**
UC College
Aluva
- 11. Dr. V.B. Nishi**
Associate Professor
Sree Shankara College, Kalady.

Member Secretary

- 12. Dr. M.S.Vijayakumary**
Dean – Academics
Mar Athanasius College (Autonomous)
Kothamangalam

Four teachers of the college representing different categories of teaching staff by rotation on the basis of seniority of service in the college.

- 13. Dr. Bino Sebastian. V** (Controller of Examinations)
- 14. Dr. Manju Kurian**, Asst. Professor, Department of Chemistry
- 15. Dr. Smitha Thankachan**, Asst. Professor, Department of Physics
- 16. Dr. Asha Mathai**, Asst. Professor, Department of Malayalam

Heads of the Departments

- 17. Dr. Jayamma Francis**, Head, Department of Chemistry
- 18. Dr. Mini Varghese**, Head, Department of Hindi
- 19. Ms. Shiny John**, Head, Department of Computer Science
- 20. Dr. Igy George**, Head, Department of Economics
- 21. Dr. Rajesh.K. Thumbakara**, Head, Department of Mathematics

- 22. Dr. Aji Abraham, Head, Department of Botany**
- 23. Dr. Selven S., Head, Department of Zoology**
- 24. Dr. Deepa. S, Head, Department of Physics**
- 25. Dr. Aswathy Balachandran, Head, Department of English**
- 26. Dr. Diana Ann Issac, Head, Department of Commerce**
- 27. Ms. Seena John, Head, Department of Malayalam**
- 28. Ms. Diana Mathews, Head, Department of Sociology**
- 29. Ms. Sudha. V, Head, Department of Statistics**
- 30. Dr. Jani Chungath, Head, Department of History**
- 31. Sri. Haary Benny Chettiamkudiyil, Head, Department of Physical Education**
- 32. Ms. Shari Sadasivan, Head, Department of Marketing and International Business**
- 33. Dr. Julie Jacob, Head, Department of Biochemistry**
- 34. Ms. Nivya Mariyam Paul, Head, Department of Microbiology**
- 35. Ms. Jaya VinnyEappen, Head, Department of Biotechnology**
- 36. Ms. ShaliniBinu, Head, Department of Actuarial Science**
- 37. Ms. Simi. C.V, Head, Post Graduate Department of History**
- 38. Ms. Sari Thomas, Head, Post Graduate Department of Statistics**
- 39. Ms. Sheeba Stephen, Head, Department of B.Com Model III- Tax Procedure and Practice**
- 40. Ms. Dilmol Varghese , Head, Post Graduate Department of Zoology**
- 41. Ms. Bibin Paul, Head, Post Graduate Department of Sociology**

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Dr. Vasanthakumari	Associate Professor Department of Commerce NSS College, Ottapalam
ONE EXPERT TO BE NOMINATED BY THE VICE CHANCELLOR (MGU)	
Dr. Manesh N A	Assistant Professor, Government College, Munnar
MEMBER FROM INDUSTRY	
Sri. Iyju A Jacob	Managing Director AMES Food Processors India Pvt. Ltd KINFRA Park, Ernakulam
MERITORIOUS ALUMNUS	
Dr. Sony Kuriakose	Assistant Professor, Department of Commerce Nirmala College, Muvattupuzha
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Smt. Litha Mary Issac	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Sri. Sajin Paul	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Feba Kurien	Assistant Professor, Department of Commerce,

	Mar Athanasius College (Autonomous), Kothamangalam
Smt. Jini Thomas	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Remya C M	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Jiya John Parayil	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Dr. Claudin Rocha	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Shari Sadasivan	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Arya Gopi	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Abitha M T	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam
Smt. Sanju K Eldhose	Assistant Professor, Department of Commerce, Mar Athanasius College (Autonomous), Kothamangalam

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PREFACE

We, the members of the Board of Commerce at Mar Athanasius College (Autonomous), Kothamangalam are extremely happy to introduce the revised curriculum for M.Com Degree Programme. The new curriculum will be applicable with effect from 2020-21 academic year onwards. This work was completed amidst lockdown situations across the world by following lockdown protocols of social distancing.

The Principal of our college, Dr. Shanti A. Avirah has supported and motivated us in completing this work in time. We are extremely grateful to our Principal for her support and motivation which guided us to finish the task well in time. We express our deepest sense of gratitude to the Secretary and the management of our college for their vibrant leadership. We are fortunate to have very knowledgeable panel of experts Dr. Santosh Kumar, Dr. Vasanthakumari, Dr. Manesh N A and Dr. Sony Kuriakose as the external members of our Board of Studies. We have immensely benefited from their expertise and experience

We are deeply thankful to all the faculty members of the department who have participated in the curriculum revision workshop and contributed a lot.

*Dr. Diana Ann Issac
Chairperson and Members-
Board of Studies of Commerce (PG)
Mar Athanasius College (Autonomous),
Kothamangalam*

**LIST OF PG PROGRAMMES IN MAR ATHANASIUS COLLEGE (AUTONOMOUS),
KOTHAMANGALAM**

SL. NO.	PROGRAMME	DEGREE	FACULTY
1	ENGLISH	MA	LANGUAGE AND LITERATURE
2	ECONOMICS	MA	SOCIAL SCIENCES
3	SOCIOLOGY	MA	SOCIAL SCIENCES
4	HISTORY	MA	SOCIAL SCIENCES
5	MATHEMATICS	M.Sc	SCIENCE
6	CHEMISTRY	M.Sc	SCIENCE
7	PHYSICS	M.Sc	SCIENCE
8	BOTANY	M.Sc	SCIENCE
9	STATISTICS	M.Sc	SCIENCE
10	ZOOLOGY	M.Sc	SCIENCE
11	BIOCHEMISTRY	M.Sc	SCIENCE
12	BIOTECHNOLOGY	M.Sc	SCIENCE
13	MICROBIOLOGY	M.Sc	SCIENCE
14	ACTUARIAL SCIENCE	M.Sc	SCIENCE
15	SPECIALISATION - FINANCE AND TAXATION	M.Com	COMMERCE
16	SPECIALISATION - MARKETING AND INTERNATIONAL BUSINESS	M.Com	COMMERCE

**REGULATIONS OF THE POSTGRADUATE PROGRAMMES
UNDER CREDIT SEMESTER SYSTEM
MAC-PG-CSS2020
(2020 Admission onwards)**

1. SHORT TITLE

- 1.1 These Regulations shall be called “Mar Athanasius College (Autonomous) Regulations (2020) governing Postgraduate Programmes under the Credit Semester System (MAC-PG-CSS2020)”.
- 1.2 These Regulations shall come into force from the Academic Year 2020-2021.

2. SCOPE

- 2.1 The regulations provided herein shall apply to all Regular Postgraduate (PG) Programmes, M.A. /M.Sc. /M.Com.conducted by Mar Athanasius College (Autonomous) with effect from the academic year 2020-2021 admission onwards.

3. DEFINITIONS

- 3.1 ‘**Academic Committee**’ means the Committee constituted by the Principal under this regulation to monitor the running of the Post-Graduate programmes under the Credit Semester System (MAC-PG-CSS2020).
- 3.2 ‘**Academic Week**’ is a unit of five working days in which distribution of work is organized from day one to day five, with five contact hours of one hour duration on each day. A sequence of 18 such academic weeks constitutes a semester.
- 3.3 ‘**Audit Course**’ is a course for which no credits are awarded.
- 3.4 ‘**CE**’ means **Continuous Evaluation (Internal Evaluation)**
- 3.5 ‘**College Co-ordinator**’ means a teacher from the college nominated by the Principal to look into the matters relating to MAC-PG-CSS2020 for programmes conducted in the College.

- 3.6 **‘Comprehensive Viva-Voce’** means the oral examinations conducted by the appointed examiners and shall cover all courses of study undergone by a student for the programme.
- 3.7 **‘Common Course’** is a core course which is included in more than one programme with the same course code.
- 3.8 **‘Core Course’** means a course that the student admitted to a particular programme must successfully complete to receive the Degree and which cannot be substituted by any other course.
- 3.9 **‘Course’** means a segment of subject matter to be covered in a semester. Each Course is to be designed variously under lectures / tutorials / laboratory or fieldwork / seminar / project / practical training / assignments/evaluation etc., to meet effective teaching and learning needs.
- 3.10 **‘Course Code’** means a unique alpha numeric code assigned to each course of a programme.
- 3.11 **‘Course Credit’** One credit of the course is defined as a minimum of one hour lecture / minimum of 2 hours lab/field work per week for 18 weeks in a Semester. The course will be considered as completed only by conducting the final examination.
- 3.12 **‘Course Teacher’** means the teacher of the institution in charge of the course offered in the programme.
- 3.13 **‘Credit (Cr)’** of a course is a numerical value which depicts the measure of the weekly unit of work assigned for that course in a semester.
- 3.14 **‘Credit Point (CP)’** of a course is the value obtained by multiplying the grade point (GP) by the Credit (Cr) of the course **CP=GP x Cr**.
- 3.15 **‘Cumulative Grade Point Average (CGPA)’** is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits and shall be rounded off to two decimal places. CGPA determines the overall performance of a student at the end of a programme.
- (CGPA = Total CP obtained/ Total credits of the programme)**

- 3.16 **‘Department’** means any teaching Department offering a programme of study in the institution.
- 3.17 **‘Department Council’** means the body of all teachers of a Department in a College.
- 3.18 **‘Dissertation’** means a long document on a particular subject in connection with the project /research/ field work etc.
- 3.19 **‘Duration of Programme’** means the period of time required for the conduct of the programme. The duration of post-graduate programme shall be 4 semesters spread over two academic years.
- 3.20 **‘Elective Course’** means a course, which can be substituted, by equivalent course from the same subject.
- 3.21 **‘Elective Group’** means a group consisting of elective courses for the programme.
- 3.22 **‘ESE’ means End Semester Evaluation (External Evaluation).**
- 3.23 **‘Evaluation’** is the process by which the knowledge acquired by the student is quantified as per the criteria detailed in these regulations.
- 3.24 **External Examiner** is the teacher appointed from other colleges for the valuation of courses of study undergone by the student in a college. The external examiner shall be appointed by the college.
- 3.25 **‘Faculty Advisor’** is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the Department.
- 3.26 **‘Grace Grade Points’** means grade points awarded to course(s), recognition of the students' meritorious achievements in NSS/ Sports/ Arts and cultural activities etc.
- 3.27 **‘Grade Point’ (GP)** Each letter grade is assigned a Grade point (GP) which is an integer indicating the numerical equivalent of the broad level of performance of a student in a course.

- 3.28 **‘Grade Point Average (GPA)’** is an index of the performance of a student in a course. It is obtained by dividing the sum of the weighted grade point obtained in the course by the sum of the weights of Course. ($GPA = \sum WGP / \sum W$)
- 3.29 **‘Improvement Course’** is a course registered by a student for improving his performance in that particular course.
- 3.30 **‘Internal Examiner’** is a teacher nominated by the department concerned to conduct internal evaluation.
- 3.31 **‘Letter Grade’** or **‘Grade’** for a course is a letter symbol (A+, A, B+, B, C+, C, D) which indicates the broad level of performance of a student for a course.
- 3.32 **MAC-PG-CSS2020 means Mar Athanasius College Regulations Governing Post Graduate programmes under Credit Semester System, 2020.**
- 3.33 **‘Parent Department’** means the Department which offers a particular post graduate programme.
- 3.34 **‘Plagiarism’** is the unreferenced use of other authors’ material in dissertations and is a serious academic offence.
- 3.35 **‘Programme’** means the entire course of study and Examinations.
- 3.36 **‘Project’** is a core course in a programme. It means a regular project work with stated credits on which the student undergo a project under the supervision of a teacher in the parent department/ any appropriate research centre in order to submit a dissertation on the project work as specified. It allows students to work more autonomously to construct their own learning and culminates in realistic, student-generated products or findings.
- 3.37 **‘Repeat Course’** is a course to complete the programme in an earlier registration.
- 3.38 **‘Semester’** means a term consisting of a minimum of 90 working days, inclusive of examination, distributed over a minimum of 18 weeks of 5 working days each.
- 3.39 **‘Seminar’** means a lecture given by the student on a selected topic and expected to train the student in self-study, collection of relevant matter from various resources, editing, document writing and presentation.
- 3.40 **‘Semester Grade Point Average (SGPA)’** is the value obtained by dividing the sum of credit points (CP) obtained by the student in the various courses taken in a

semester by the total number of credits for the course in that semester. The SGPA shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester ($SGPA = \frac{\text{Total CP obtained in the semester}}{\text{Total Credits for the semester}}$).

3.41 **‘Tutorial’** means a class to provide an opportunity to interact with students at their individual level to identify the strength and weakness of individual students.

3.42 **‘Weight’** is a numeric measure assigned to the assessment units of various components of a course of study.

3.43 **University** means Mahatma Gandhi University Kottayam to which the College is affiliated.

3.44 **‘Weighted Grade Point (WGP)’** is grade points multiplied by weight.
($WGP = GP \times W$)

3.45 **‘Weighted Grade Point Average (WGPA)’** is an index of the performance of a student in a course. It is obtained by dividing the sum of the weighted grade points by the sum of the weights. WGPA shall be obtained for CE (Continuous Evaluation) and ESE (End Semester Evaluation) separately and then the combined WGPA shall be obtained for each course.

4. ACADEMIC COMMITTEE

4.1. There shall be an Academic Committee constituted by the Principal to Manage and monitor the working of MAC-PG-CSS2020.

4.2. The Committee consists of:

1. Principal
2. Dean, Administration
3. Dean, Academics
4. IQAC Coordinator
5. Controller of Examinations
6. One Faculty each representing Arts, Science, Commerce, Languages and Self Financing Programmes

5. PROGRAMME STRUCTURE

5.1 Students shall be admitted to post graduate programme under the various Faculties. The programme shall include three types of courses, Core Courses, Elective Courses and Common core courses. There shall be a project with dissertation and comprehensive viva-voce as core courses for all programmes. The programme shall also include assignments / seminars/ practical's etc.

5.2 No regular student shall register for more than 25 credits and less than 16 credits per semester unless otherwise specified. The total minimum credits, required for completing a PG programme is 80.

5.3. Elective Courses and Groups

5.3.1 There shall be various groups of Programme Elective courses for a Programme such as Group A, Group B etc. for the choice of students subject to the availability of facility and infrastructure in the institution and the selected group shall be the subject of specialization of the programme.

5.3.2 The elective courses shall be either in fourth semester or distributed among third and fourth semesters. There may be various groups of Elective courses (three elective courses in each group) for a programme such as Group A, Group B etc. for the choice of students, subject to the availability of facility and infrastructure in the institution.

5.3.3 The selection of courses from different elective groups is not permitted.

5.3.4 The elective groups selected for the various Programmes shall be intimated to the Controller of Examinations within two weeks of commencement of the semester in which the elective courses are offered. The elective group selected for the students who are admitted in a particular academic year for various programmes shall not be changed.

5.4 Project Work

5.4.1. Project work shall be completed in accordance with the guidelines given in the curriculum.

- 5.4.2** Project work shall be carried out under the supervision of a teacher of the department concerned.
- 5.4.3.** A candidate may, however, in certain cases be permitted to work on the project in an Industrial/Research Organization on the recommendation of the supervising teacher.
- 5.4.4** There shall be an internal assessment and external assessment for the project work.
- 5.4.5.** The Project work shall be evaluated based on the presentation of the project work done by the student, the dissertation submitted and the viva-voce on the project.
- 5.4.6** The external evaluation of project work shall be conducted by two external examiners from different colleges and an internal examiner from the college concerned.
- 5.4.7** The final Grade of the project (External) shall be calculated by taking the average of the Weighted Grade Points given by the two external examiners and the internal examiner.
- 5.5** **Assignments:** Every student shall submit at least one assignment as an internal component for each course.
- 5.6** **Seminar Lecture:** Every PG student shall deliver one seminar lecture as an Internal component for every course with a weightage of two. The seminar lecture is expected to train the student in self-study, collection of relevant matter from the various resources, editing, document writing and presentation.
- 5.7** **Test Papers (Internal):** Every PG student shall undergo at least two class tests as an internal component for every course with a weight one each. The best two shall be taken for awarding the grade for class tests.
- 5.8.** **No courses shall have more than 5 credits unless otherwise specified.**
- 5.9.** **Comprehensive Viva-Voce** -Comprehensive Viva-Voce shall be conducted at the end of fourth semester of the programme and its evaluation shall be conducted by the examiners of the project evaluation.
- 5.9.1.** Comprehensive Viva-Voce shall cover questions from all courses in the Programme.

5.9.2. There shall be an internal assessment and an external assessment for the Comprehensive Viva-Voce.

6. ATTENDANCE

6.1. The minimum requirement of aggregate attendance during a semester for appearing at the end-semester examination shall be 75%. Condonation of shortage of attendance to a maximum of 15 days in a semester subject to a maximum of two times during the whole period of the programme may be granted by the University.

6.2 If a student represents his/her institution, University, State or Nation in Sports, NCC, or Cultural or any other officially sponsored activities such as college union/ university union etc., he/she shall be eligible to claim the attendance for the actual number of days participated subject to a maximum 15 days in a Semester based on the specific recommendations of the Head of the Department or teacher concerned.

6.3 Those who could not register for the examination of a particular semester due to shortage of attendance may repeat the semester along with junior batches, without considering sanctioned strength, subject to the existing University Rules and Clause 7.2.

6.4. A Regular student who has undergone a programme of study under earlier regulation/ Scheme and could not complete the Programme due to shortage of attendance may repeat the semester along with the regular batch subject to the condition that he has to undergo all the examinations of the previous semesters as per the MAC-PG-CSS 2020 regulations and conditions specified in 6.3.

6.5 A student who had sufficient attendance and could not register for fourth semester examination can appear for the end semester examination in the subsequent years with the attendance and progress report from the principal.

7. REGISTRATION/ DURATION

7.1 A student shall be permitted to register for the programme at the time of admission.

7.2 A student who registered for the Programme shall complete the Programme within a period of four years from the date of commencement of the programme.

- 7.3 Students are eligible to pursue studies for additional post graduate degree. They shall be eligible for award of degree only after successful completion of two years (four semesters of study) of college going.

8. ADMISSION

- 8.1 The admission to all PG programmes shall be done through the Centralised Allotment Process of Mar Athanasius College (Autonomous), Kothamangalam (MAC-PG CAP) as per the rules and regulations prescribed by the affiliating university and the Government of Kerala from time to time.
- 8.2 The eligibility criteria for admission shall be as announced by the Parent University from time to time.

9. ADMISSION REQUIREMENTS

- 9.1 Candidates for admission to the first semester of the PG programme through CSS shall be required to have passed an appropriate Degree Examination of Mahatma Gandhi University as specified or any other examination of any recognized University or authority accepted by the Academic council of Mahatma Gandhi University as eligible thereto.
- 9.2 Students admitted under this programme are governed by the Regulations in force.

10. PROMOTION:

- 10.1 A student who registers for the end semester examination shall be promoted to the next semester
- 10.2 A student having 75% attendance and who fails to register for examination of a particular semester will be allowed to register notionally and is promoted to the next semester, provided application for notional registration shall be submitted within 15 days from the commencement of the next semester.
- 10.3 The medium of Instruction shall be English except programmes under faculty of Language and Literature.

11. EXAMINATIONS

- 11.1 **End-Semester Examinations:** The examinations shall be at the end of each Semester of three hour duration for each centralised and practical course.

- 11.2 Practical examinations shall be conducted at the end of each semester or at the end of even semesters as prescribed in the syllabus of the particular programme. The number of examiners for the practical examinations shall be prescribed by the Board of Studies of the programmes.
- 11.3 A question paper may contain short answer type/annotation, short essay type questions/problems and long essay type questions. Different types of questions shall have different weightage.

12. EVALUATION AND GRADING

- 12.1 **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.
- 12.2 **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.
- 12.3 **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. Letter grade shall be assigned to each course based on the categorization provided in 12.16.
- 12.4 **Internal Evaluation:** The internal evaluation shall be based on predetermined transparent system periodic written tests, assignments, seminars, lab skills, records, viva-voce etc.
- 12.5 **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.

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

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

a) For Theory (CE) (Internal)

	Components	Weightage
i.	Assignment	1
ii.	Seminar	2
iii.	Best Two Test papers	2(1 each)
Total		5

(Average grade of the best two papers can be considered. For test paper all the Questions shall be set in such a way that the answers can be awarded A+, A, B, C, D, E grades)

b) For Theory (ESE) (External)

Evaluation is based on the pattern of Question specified in **12.15.5**

c) For Practical (CE) (Internal)

Components	Weightage
Written / Lab Test	2
Lab Involvement and Record	1
Viva	2
Total	5

(The components and weightage of the practical (Internal) can be modified by the concerned BOS without changing the total weightage 5)

d) For Practical (ESE) (External)

Components	Weightage
Written / Lab Test	7
Lab Involvement and Record	3
Viva	5

Total	15
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(The components and weightage of the practical (External) can be modified by the concerned BOS without changing the total weightage 15)

e) ForProject (CE) (Internal)

Components	Weightage
Relevance of the topic and analysis	2
Project content and presentation	2
Project viva	1
Total	5

(The components and the weightage of the components of the Project (Internal) can be modified by the concerned BOS without changing the total weightage 5)

f) ForProject (ESE) (External)

Components	Weightage
Relevance of the topic and analysis	3
Project content and presentation	7
Project viva	5
Total	15

(The components and the weightage of the components of the Project (External) can be modified by the concerned BOS without changing the total weightage 15)

g) Comprehensive viva-voce (CE) (Internal)

Components	Weightage
Comprehensive viva-voce(all courses from first semester to fourth semester)	5
Total	5

(Weightage of the components of the Comprehensive viva-voce (Internal) shall not be modified.)

h) Comprehensive viva-voce (ESE) (External)

Components	Weightage
Comprehensive viva-voce (all courses from first semester to fourth semester)	15
Total	15

(Weightage of the components of the Comprehensive viva-voce (External) Shall not be modified.)

12.8 All grade point averages shall be rounded to two digits.

12.9 To ensure transparency of the evaluation process, the internal assessment grade awarded to the students in each course in a semester shall be published on the notice board at least one week before the commencement of external examination.

12.10 There shall not be any chance for improvement for Internal Grade.

12.11 The course teacher and the faculty advisor shall maintain the academic record of each student registered for the course and a copy should be kept in the college for verification for at least two years after the student completes the programme.

12.12 **External Evaluation.** The external examination in theory courses is to be conducted by the College at the end of the semester. The answers may be written in English or Malayalam except those for the Faculty of Languages. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation. The external evaluation shall be done immediately after the examination.

12.13 Photocopies of the answer scripts of the external examination shall be made available to the students on request as per the rules prevailing in the University.

12.14 The question paper should be strictly on the basis of model question paper set and directions prescribed by the BOS.

12.15. Pattern of Questions

- 12.15.1** Questions shall be set to assess knowledge acquired, standard, and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. Due weightage shall be given to each module based on content/teaching hours allotted to each module.
- 12.15.2** The question setter shall ensure that questions covering all skills are set.
- 12.15.3** A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.
- 12.15.4** The question shall be prepared in such a way that the answers can be awarded A+, A, B, C, D, E grades.
- 12.15.5** Weight: Different types of questions shall be given different weights to quantify their range as follows:

Sl.No.	Type of Questions	Weight	Number of questions to be answered
1	Short Answer type questions	1	8 out of 10
2	Short essay / problem solving type questions	2	6 out of 8
3	Long Essay Type questions	5	2 out of 4

12.16 Pattern of question for practical. The pattern of questions for external evaluation of practical shall be prescribed by the Board of Studies.

12.17 Direct Grading System

Direct Grading System based on a 6- point scale is used to evaluate the Internal and External examinations taken by the students for various courses of study.

Grade	Grade point(G)	Grade 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

12.18 Performance Grading

Students are graded based on their performance (GPA/SGPA/CGPA) at the

examination on a 7-point scale as detailed below.

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(Average)
2.50 to 2.99	C+	Fair
2.00 to 2.49	C	Marginal
up to 1.99	D	Deficient(Fail)

12.19 No separate minimum is required for Internal Evaluation for a pass, but a Minimum grade is required for a pass in an External Evaluation. However, a minimum C grade is required for pass in a Course

12.20 A student who fails to secure a minimum grade for a pass in a course will be permitted to write the examination along with the next batch.

12.21 **Improvement of Course-** The candidate who wish to improve the grade/grade point of the external examination of the of a course/ courses he/ she has passed can do the same by appearing in the external examination of the semester concerned along with the immediate junior batch. This facility is restricted to first and second semester of the programme.

12.22 **One Time Betterment Programme-** A candidate will be permitted to improve the **CGPA** of the programme within a continuous period of four semesters immediately following the completion of the programme allowing only once for a particular semester. The **CGPA** for the betterment appearance will be computed based on the **SGPA** secured in the original or betterment appearance of each semester whichever is higher.

If a candidate opts for the betterment of **CGPA** of a programme, he/she has to appear for the external examination of the entire semester(s) excluding practical /project/comprehensive viva-voce. One time betterment programme is restricted to students who have passed in all courses of the programme at the regular (First appearance)

12.23 **Semester Grade Point Average (SGPA) and Cumulative Grade Point**

Average (CGPA) Calculations. The SGPA is the ratio of sum of the credit point of all courses taken by a student in a semester to the total credit for that semester.

After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below.

$$\text{Semester Grade Point Average -SGPA (S}_j\text{)} = \sum(C_i \times G_i) / \sum C_i$$

(SGPA= Total credit Points awarded in a semester / Total credits of the semester)

Where 'S_j' is the jth semester, 'G_i' is the grade point scored by the student in the ith course 'C_i' is the credit of the ith course.

12.24 **Cumulative Grade Point Average (CGPA)** of a programme is calculated using the formula:-

$$\text{Cumulative Grade Point Average (CGPA)} = \sum(C_i \times S_i) / \sum C_i$$

(CGPA= Total credit Points awarded in all semester / Total credits of the programme)

Where 'C_i' is the credit for the ith semester, 'S_i' is the SGPA for the ith semester. The **SGPA** and **CGPA** shall be rounded off to 2 decimal points.

For the successful completion of semester, a student shall pass all courses and score a minimum **SGPA** of 2.0. However a student is permitted to move to the next semester irrespective of her/his **SGPA**

13. GRADE CARD

13.1 The Institution under its seal shall issue to the students, a consolidated grade card on completion of the programme, which shall contain the following information.

- a) Name of the University.
- b) Name of College
- c) Title of the PG Programme.
- d) Name of Semesters
- e) Name and Register Number of students
- f) Code, Title, Credits and Max GPA (Internal, External & Total) of each course (theory & practical), project, viva etc in each semester.
- g) Internal, external and Total grade, Grade Point (G), Letter grade and Credit point (P) in each course opted in the semester.
- h) The total credits and total credit points in each semester.
- i) Semester Grade Point Average (SGPA) and corresponding Grade in each semester

- j) Cumulative Grade Point Average (CGPA), Grade for the entire programme.
- k) Separate Grade card will be issued.
- l) Details of description of evaluation process- Grade and Grade Pointas well as indicators, calculation methodology of SGPA and CGPA as well as conversion scale shall be shown on the reverse side of the grade card.

14. AWARD OF DEGREE - The successful completion of all the courses with 'C'grade within the stipulated period shall be the minimum requirement for the award of the degree.

15. MONITORING COMMITTEE

There shall be a Monitoring Committee constituted by the Principal to monitor the internal evaluations conducted.

16. RANK CERTIFICATE

Rank certificate shall be issued to candidates who secure positions 1st and 2nd. Candidates shall be ranked in the order of merit based on the CGPA secured by them. Grace grade points awarded to the students shall not be counted for fixing the rank. Rank certificate shall be signed by the Principal and the Controller of Examinations.

17. GRIEVANCE REDRESSAL COMMITTEE

17.1 Department level: The College shall form a Grievance Redressal Committee in each Department comprising of the course teacher and one senior teacher as members and the Head of the Department as Chairperson. The Committee shall address all grievances relating to the internal assessment grades of the students.

17.2. College level: There shall be a college level Grievance Redressal Committee comprising of faculty advisor, college co-ordinator, one senior teacher and one staff council member and the Principal as Chairperson.

18. FACTORY VISIT / FIELD WORK/VISIT TO A REPUTED RESEARCH INSTITUTE/ STUDENT INTERACTION WITH RENOWNED ACADEMICIANS may be conducted for all Programmes before the commencement of Semester III.

- 19.** Each student may undertake **INTERNSHIP/ON THE JOB TRAINING** for a period of not less than 15 days. The time, duration and structure of internship/on the job training can be modified by the concerned Board of Studies.

20. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Principal shall, for a period of three year from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.

21. REPEAL

The Regulations now in force in so far as they are applicable to programmes offered by the college and to the extent they are inconsistent with these regulations are hereby repealed. In the case of any inconsistency between the existing regulations and these regulations relating to the Credit Semester System in their application to any course offered in a College, the latter shall prevail.

22. Credits allotted for Programmes and Courses

22.1 Total credit for each programme shall be **80**.

22.2 Semester-Wise total credit can vary from 16 to 25

22.3 The Minimum Credit of a course is 2 and Maximum Credit is 5

- 23. Common Course:** If a course is included as a common course in more than one programme, its credit shall be same for all programmes.

- 24. Course Codes:** The course codes assigned for all courses (Core Courses, Elective Courses, Common Courses etc.) shall be unique.

- 25. Models of distribution of courses, course codes, type of the course, credits, teaching hours for a programme are given in the following tables**

M.Com Finance and Taxation Programme without practical

80-Scheme of the syllabus

Semester	Course-Code	Course Name	Type of the Course	Teaching Hours per week	Credit	Total Credits
I	PG20CO101	Specialised Accounting	Core	5	4	19
	PG20CO102	Organisational Behaviour	Core	5	3	
	PG20CO103	Marketing Management	Core	5	4	
	PG20CO104	Management Optimisation Techniques	Core	5	4	
	PG20CO105	Methodology for Social Science Research	Core	5	4	
II	PG20CO206	Advanced Corporate Accounting	core	5	4	19
	PG20CO207	Human Resource Management	core	5	3	
	PG20CO208	International Business and Finance	core	5	4	
	PG20CO209	Quantitative Techniques	core	5	4	
	PG20CO210	Strategic Management	core	5	4	
III	PG20C0311	Strategic Financial Management	core	6	5	18
	PG20C0312	Income Tax- Law and Procedure	core	7	5	
	PG20C0313	Security Analysis and Portfolio Management	core	6	4	
	PG20C0314-FT	Indirect Tax Laws	Core Elective	6	4	
IV	PG20CO415	Advanced Cost and Management Accounting	Core	6	5	24
	PG20CO 416	Income Tax- Assessment and Procedure	Core	7	5	
	PG20CO417-FT	Derivatives and Risk Management	Core Elective	6	4	
	PG20CO418-FT	Personal Investment and Behavioral Finance	Core Elective	6	4	
	PG20CO4P-FT	Dissertation/Project	Core Project	Nil	4	
	PG20CO4V-FT	Comprehensive Viva Voce	Core Viva	Nil	2	
	Total					80

M.Com Marketing and International Business Programme without practical

Total Credits 80-Scheme of the syllabus

Semester	Course-Code	Course Name	Type of the Course	Teaching Hours per week	Credit	Total Credits
I	PG20CO101	Specialised Accounting	Core	5	4	19
	PG20CO102	Organisational Behaviour	Core	5	3	
	PG20CO103	Marketing Management	Core	5	4	
	PG20CO104	Management Optimisation Techniques	Core	5	4	
	PG20CO105	Methodology for Social Science Research	Core	5	4	
II	PG20CO206	Advanced Corporate Accounting	core	5	4	19
	PG20CO207	Human Resource Management	core	5	3	
	PG20CO208	International Business and Finance	core	5	4	
	PG20CO209	Quantitative Techniques	core	5	4	
	PG20CO210	Strategic Management	core	5	4	
III	PG20CO311	Strategic Financial Management	core	6	5	18
	PG20CO312	Income Tax – Law and Practice	core	7	5	
	PG20CO313	Security Analysis and Portfolio Management	core	6	4	
	PG20CO314-IB	Logistics and Supply Chain Management	Core Elective	6	4	
IV	PG20CO415	Advanced Cost and Management Accounting	Core	6	5	24
	PG20CO 416	Income Tax- Assessment and Procedure	Core	7	5	
	PG20CO417-IB	Retail and Rural Marketing	Core Elective	6	4	
	PG20CO418-IB	International Marketing	Core Elective	6	4	
	PG20CO4P	Dissertation/Project	Core Project	Nil	4	
	PG20CO4V	Comprehensive Viva Voce	Core Viva	Nil	2	
	Total					80

Appendix

1. Evaluation first stage – Both Internal and External to be done by the teacher)

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
Upto1.99	D	Deficient(Fail)

Theory-External-ESE

Maximum weight for external evaluation is 30. Therefore Maximum Weighted Grade Point (WGP) is 150

Type of Question	Qn. No.'s	Grade Awarded	Grade Point	Weights	Weighted Grade Point
Short Answer	1	A+	5	1	5
	2	-	-	-	-
	3	A	4	1	4
	4	C	2	1	2
	5	A	4	1	4
	6	A	4	1	4
	7	B	3	1	3
	8	A	4	1	4
	9	B	3	1	3
	10	-	-	-	-
	11	B	3	2	6

Short Essay	12	A+	5	2	10
	13	A	4	2	8
	14	A+	5	2	10
	15	-	-	-	-
	16	-	-	-	-
	17	A	4	2	8
	18	B	3	2	6
Long Essay	19	A+	5	5	25
	20	-	-	-	-
	21	-	-	-	-
	22	B	3	5	15
			TOTAL	30	117
Calculation : Overall Grade of the Theory Paper = Sum of Weighted Grade Points /Total Weight = 117/30 = 3.90 = Grade B					

Theory-Internal-CE

Maximum weight for internal evaluation is 5. Therefore Maximum Weighted Grade Point (WGP) is 25.

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP=W *GP	Overall Grade of the Course
Assignment	1	A	4	4	WGP/Total Weight= 24/5 =4.8
Seminar	2	A+	5	10	
Test Paper 1	1	A+	5	5	
Test Paper 2	1	A+	5	5	
Total	5			24	A+

Practical-External-ESE

Maximum weight for external evaluation is 15. Therefore Maximum Weighted Grade Point (WGP) is 75

Components	Weight(W)	Grade Awarded	Grade Point(GP)	WGP=W*GP	Overall Grade of the Course
Written/Lab Test	7	A	4	28	WGP/Total Weight= 58 / 15 = 3.87
Lab involvement & record	3	A+	5	15	
Viva	5	B	3	15	
Total	15			58	

Practical-Internal-CE

Maximum weight for internal evaluation is 5. Therefore Maximum Weighted Grade Point (WGP) is 25

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP=W *GP	Overall Grade of the Course
Written/ Lab Test	2	A	4	8	WGP/Total Weight=17/5 =3.40
Lab involvement & record	1	A+	5	5	
Viva	2	C	2	4	
Total	5			17	B

Project-External-ESE

Maximum weight for external evaluation is 15. Therefore Maximum Weighted Grade Point (WGP) is 75

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP= W*GP	Overall Grade of the Course
Relevance of the topic & Analysis	3	C	2	6	WGP/Total Weight = 56/15= 3.73
Project Content & Presentation	7	A+	5	35	
Project Viva- Voce	5	B	3	15	
Total	15			56	B

Practical-Internal-CE

Maximum weight for internal evaluation is 5. Therefore Maximum Weighted Grade Point (WGP) is 25

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP=W *GP	Overall Grade of the Course
Relevance of the topic & Analysis	2	B	3	6	WGP/Total Weight= 21/5 = 4.2
Project Content & Presentation	2	A+	5	10	
Project Viva- Voce	1	A+	5	5	
Total	5			21	A

Comprehensive viva-voce-External-ESE

Maximum weight for external evaluation is 15. Therefore Maximum Weighted

Grade Point (WGP) is 75

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP=W*GP	Overall Grade of the Course
Comprehensive viva-voce	15	A	4	60	WGP/Total Weight = 60 / 15 = 4
Total	15			60	A

Comprehensive viva-voce-Internal-CE

Maximum weight for internal evaluation is 5. Therefore Maximum Weighted Grade Point (WGP) is 25

Components	Weight (W)	Grade Awarded	Grade Point(GP)	WGP=W *GP	Overall Grade of the Course
Comprehensive viva-voce	5	A+	5	25	WGP/Total Weight = 25/ 5 = 5
Total	5			25	A+

2. Evaluation Second stage-(to be done by the College)**Consolidation of the Grade (GPA) of a Course PC-1**

The End Semester Evaluation (ESE) (External evaluation) grade awarded for the course PC-1 is A and its Continuous Evaluation (CE) (Internal Evaluation) grade is A. The consolidated grade for the course PC-1 is as follows

Evaluation	Weight	Grade awarded	Grade Points awarded	Weighted Grade Point
External	3	A	4.20	12.6
Internal	1	A	4.40	4.40
Total	4			17
Grade of a Course.	GPA of the course =Total weighted Grade Points/Total weight= 17/4 =4.25 = Grade A			

3. Evaluation Third stage-(to be done by the College)**Semester Grade Point Average (SGPA)**

Course code	Title of the course	Credits (C)	Grade Awarded	Grade Points(G)	Credit Points (CP=C X G)
01	PC-1	5	A	4.25	21.25
02	-----	5	A	4.00	20.00
03	-----	5	B	3.80	19.00
04	-----	2	A	4.40	8.80
05	-----	3	A	4.00	12.00
TOTAL		20			81.05
SGPA	Total credit points / Total credits = $81.05/20 = 4.05$ = Grade- A				

4. Evaluation Third stage-(to be done by the College)

Cumulative Grade Point Average (CGPA)

If a candidate is awarded three A+ grades in Semester 1(SGPA of semester 1), Semester 2(SGPA of semester 2), Semester 4 (SGPA of semester 4) and B grades in Semester 3(SGPA of semester 3). Then CGPA is calculated as follows:

Semester	Credit of the Semesters	Grade Awarded	Grade point (SGPA)	Credit points
I	20	A+	4.50	90
II	20	A+	4.60	92
III	20	B	3.00	60
IV	20	A+	4.50	90
TOTAL	80			332
CGPA= Total Credit Points awarded / Total Credit of all Semesters = $332 / 80 = 4.15$ (Which is in between 4.00 and 4.49 in 7-point scale) Therefore the overall Grade awarded in the programme is A				

ELIGIBILITY FOR ADMISSION

Academic eligibility should be satisfied as on the last date of submission of academic data. No candidate shall be admitted to the PG programme unless he/she possess the qualifications and minimum requirements thereof, as prescribed by Mahatma Gandhi University from time to time.

If an applicant for admission is found to have indulged in ragging in the past or if it is noticed later that he/she had indulged in ragging, admissions shall be denied or he/she will be expelled from Mar Athanasius College (Autonomous), Kothamangalam.

Candidates should have passed the corresponding Degree Examination under the 10 + 2 + 3 pattern with one core/main subject and two complementary/subsidiary subjects from any of the Universities in Kerala or of any other University recognized by Mahatma Gandhi University as equivalent thereto for admission, subject to the stipulation regarding marks.

OR

Candidates who have passed Degree examination with Double or Triple main subject and candidates who have passed the Degree Examination in Vocational or Specialized Programmes are also eligible for admission. However, they have to submit copy of the Equivalency/Eligibility Certificate from Mahatma Gandhi University, stating that, their Qualifying Examination is recognized for seeking admission to the relevant P.G. Degree Programme(s) as applicable, at the time of admission. This provision is not applicable in the case of those applicants who have passed their qualifying examination from MG University.

The minimum requirements for admission to PG Degree Programme

M.Com Finance and Marketing and International Business (SF)

Graduates who have passed qualifying examination in CBCS (2017)/CBCSS (2013) pattern	Graduates who have passed qualifying examination in CBCSS (2009) pattern	Graduates who have passed qualifying examination in other patterns
Graduation in Commerce /BBA/BBM with not less than CGPA/CCPA of 4.5 out of 10 in the Core Group (Core + Complementary + Open Courses).	Graduation in Commerce /BBA/BBM with not less than CGPA of 1.80 out of 4 in the Core Group (Core + Complementary + Open Courses).	Graduation in Commerce /BBA/BBM with not less than 45% marks in the Part III (Main/Core + subsidiaries/Complementaries
No weightage marks.		

The Open course under core group is taken only for reckoning the eligibility for applying for the PG programmes concerned. But a candidate cannot apply for the respective PG programmes solely on the basis of the open course selected under core group.

Relaxation in Marks in the qualifying examination:

- (i) Kerala Scheduled Caste/Scheduled Tribe Category:** The minimum grade in the qualifying examination for admission to the PG Degree programme is 'C' in the Seven Point Scale for CBCSS and a pass for pre CBCSS applicants.
- (ii) SEBC Category:** A relaxation of 3% marks in the qualifying examination from the prescribed minimum is allowed i.e. CGPA of 4.2 for CBCS (2017), CCPA of 4.2 for CBCSS (2013), CGPA of 1.68 for CBCSS (2009) applicants and 42% marks for pre-CBCSS applicants for admission to M.Com Marketing and International Business Programme.
- (iii) OEC Category:** A relaxation of 5% marks in the qualifying examination from the prescribed minimum is allowed i.e. CGPA of 4.0 for CBCS (2017), CCPA of 4.0 CBCSS (2013), CGPA of 1.60 for CBCSS (2009) applicants and 40% marks for pre CBCSS applicants for admission to M.Com Marketing and International Business Programme.
- (iv) Persons with Disability category:** A relaxation of 5% marks in the qualifying examination from the prescribed minimum is allowed i.e. CGPA of 4.0 for CBCS (2017), CCPA of 4.0 for CBCSS (2013), CGPA of 1.60 for CBCSS (2009) applicants and 40% marks for pre CBCSS applicants for admission to for admission to M.Com Marketing and International Business Programme

Scheme and Structure of M.Com Degree Programme

(Under Mahatma Gandhi University Regulations PGCSS2019 from 2020 Academic Year onwards)

1. Aim of the Program

The broad aim of the Programme is to provide awareness to the learners regarding the developments in the field of Business, Commerce, Industry and Management and equip them to develop necessary analytical and managerial skills so as to cope up with the challenges posed by industry and environment, both national and global.

2. Eligibility for Admissions

A candidate who has passed B.Com/BBA/BBM approved by M.G. University with a minimum of 45% are eligible to pursue the M. Com Programme on a regular basis. Relaxation in percentage is allowed for SC/ST, OEC, SEBC and physically challenged students as prescribed by the University from time to time.

3. Duration of the Programme

The programme shall be spread over four semesters with each semester having duration of 90days.

4. Medium of Instruction and Assessment

The medium of instruction shall be English. There shall be continuous assessment of the students on an internal basis based on the provisions of the Regulations and end semester examinations conducted by University. The final assessment shall be based on both the above components in accordance with the provisions of the Regulations.

5. Faculty under which the Degree is Awarded

The Degree is awarded under the Faculty of Commerce.

6. Specializations offered, if any

Three Streams of Electives are offered of which the college can select one stream. All the courses of the particular stream selected have to be taken by the student. The elective stream is spread over semester three and four with one course in the third semester and two courses in fourth semester. The Streams offered a selectives are (1) Finance and Taxation (2) Marketing and International Business (3) Management and Information Technology. The colleges may be given the chance to select the electives in the first year of the revised curriculum (2019-20) before the commencement of admissions, inform the same to the University and also mention the same in admission portals and documents. Changes in electives in subsequent years shall be done only with express permission of the University.

7. Note on compliance with the UGC Minimum Standards for the conduct and award of Post Graduate Degrees

The programme is offered in accordance with the UGC Minimum Standards for the conduct and award of Post Graduate Degrees. The student has to secure 80credits to complete the programme successfully.

PROGRAMME OUTCOME

Post Graduate Programmes offered by Mar Athanasius College (Autonomous) are outcome based and the outcomes expected are as follows:

PO No.	Upon completion of postgraduate programme, the students will be able to:
PO-1	Create, apply and disseminate knowledge leading to innovation
PO-2	Think critically, explore possibilities and exploit opportunities positively
PO-3	Work in teams, facilitating effective interaction in work places.
PO-4	Lead a sustainable life
PO-5	Embrace lifelong learning

PROGRAMME SPECIFIC OUTCOME

PSO No.	Upon completion of M.Com Finance and Marketing & International Business programme, the students will be able to:
PSO-1	Attain advanced knowledge and fundamental skills within various disciplines of commerce, business, accounting, economics, finance, tax, Supply Chain Management and environment.
PSO-2	Enhance knowledge about business transactions across international borders, and changing dimensions of International Business Economics
PSO-3	Develop managerial decision making and problem solving skills in business affairs.
PSO-4	Gain proficiency in the Tax Laws of the country and become tax consultants.
PSO-5	Acquire knowledge for competitive and qualifying examinations.
PSO-6	Attain lifelong learning ability and aptitude for research in the field of Commerce and Business.
PSO-7	Respond on social and environmental issues for a better quality of life.

**M.Com Finance and Taxation
PROGRAMME STRUCTURE**

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
FIRST SEMESTER				
PG20CO101	Specialised Accounting	Core	5	4
PG20CO102	Organisational Behaviour	Core	5	3
PG20CO103	Marketing Management	Core	5	4
PG20CO104	Management Optimisation Techniques	Core	5	4
PG20CO105	Methodology for Social Science Research	Core	5	4
TOTAL FOR SEMESTER			25	19
SECOND SEMESTER				
PG20CO206	Advanced Corporate Accounting	Core	5	4
PG20CO207	Human Resource Management	Core	5	3
PG20CO208	International Business and Finance	Core	5	4
PG20CO209	Quantitative Techniques	Core	5	4
PG20CO210	Strategic Management	Core	5	4
TOTAL FOR SEMESTER			25	19
THIRD SEMESTER				
PG20CO311	Strategic Financial Management	Core	6	5
PG20CO312	Income Tax- Law and Procedure	Core	7	5
PG20CO313	Security Analysis and Portfolio Management	Core	6	4
PG20CO314-FT	Indirect Tax Laws	Core Elective	6	4
TOTAL FOR SEMESTER			25	18
FOURTH SEMESTER				
PG20CO415	Advanced Cost and Management Accounting	Core	6	5
PG20CO 416	Income Tax- Assessment and Procedure	Core	7	5
PG20CO417-FT	Derivatives and Risk Management	Core Elective	6	4
PG20CO418-FT	Personal Investment and Behavioral Finance	Core Elective	6	4
PG20CO4P-FT	Dissertation/Project	Core Project	Nil	4
PG20CO4V-FT	Comprehensive Viva Voce	Core Viva	Nil	2
TOTAL FOR THE SEMESTER			25	24
TOTAL CREDITS FOR THE PROGRAMME				80

M.Com Marketing and International Business
PROGRAMME STRUCTURE

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
FIRST SEMESTER				
PG20CO101	Specialised Accounting	Core	5	4
PG20CO102	Organisational Behaviour	Core	5	3
PG20CO103	Marketing Management	Core	5	4
PG20CO104	Management Optimisation Techniques	Core	5	4
PG20CO105	Methodology for Social Science Research	Core	5	4
TOTAL FOR SEMESTER			25	19
SECOND SEMESTER				
PG20CO206	Advanced Corporate Accounting	Core	5	4
PG20CO207	Human Resource Management	Core	5	3
PG20CO208	International Business and Finance	Core	5	4
PG20CO209	Quantitative Techniques	Core	5	4
PG20CO210	Strategic Management	Core	5	4
TOTAL FOR SEMESTER			25	19
THIRD SEMESTER				
PG20CO311	Strategic Financial Management	Core	6	5
PG20CO312	Income Tax – Law and Practice	Core	7	5
PG20CO313	Security Analysis and Portfolio Management	Core	6	4
PG20CO314-IB	Logistics and Supply Chain Management	Core Elective	6	4
TOTAL FOR SEMESTER			25	18
FOURTH SEMESTER				
PG20CO415	Advanced Cost and Management Accounting	Core	6	5
PG20CO 416	Income Tax-Assessment and Procedure	Core	7	5
PG20CO417-IB	Retail and Rural Marketing	Core Elective	6	4
PG20CO418-IB	International Marketing	Core Elective	6	4
PG20CO4P	Project Report	Core Project	Nil	4
PG20CO4V	Comprehensive Viva Voce	Core Viva	Nil	2
TOTAL FOR THE SEMESTER			25	24
TOTAL CREDITS FOR THE PROGRAMME				80

FIRST SEMESTER COURSES

Course Code	PG20CO101
Title of the Course	SPECIALISED ACCOUNTING
Type	Core
Credits	4
Hours	5 per week and Total 90

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 Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	K2 & K3	PSO 2
2	Ascertain the Value of Goodwill and Value of Companies based on the Value of Shares and compare the Real Value of Shares and with the Market Prices and identify the Mispricing.	K3	PSO 2
3	In depth understanding about the determination of Purchase Consideration in the event of Amalgamation and to prepare Post Amalgamation Financial Statements	K3	PSO 2
4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of Mutual Funds through its Computation.	K5	PSO 2
5	Acquaint with the theoretical aspects of emerging areas in Accounting	K2	PSO 2

Knowledge Levels: K2- Understanding, K3- Applying and K5- Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1. Accounting Standards - 25 hours			
1	1.1	Meaning and Definition of Accounting Standards Need for Standards Process of development of Standards and 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 Problems
	1.3	AS 10- Accounting for Property, Plant and Equipment AS 20- Earning Per Share	Theory and Problems
	1.4	AS 22 – Accounting for Tax on Income Computation of Deferred Tax	Theory and Problems
	1.5	AS 26- Intangible Assets AS 28 – Impairment of Assets	Theory and Problems
2. Valuation of Goodwill and Shares – 15 hours			
2	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
3. Accounting for Amalgamation – 30 hours			
3	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
4. Accounting for NBFCs and Mutual Funds- 10 hours			
4	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 NBFC NBFC Micro Finance Institutions	Theory only
	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 and 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
5. Developments in Accounting – 10 hours			
5	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 McGraw Hill 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;

Break up of Theory and Problems for Examination

Section A- 6 Theory 4 Problems
 Section B – 3 Theory 5 Problems
 Section C- 1 Theory 3 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self -Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study, Content Analysis, Observations, Interviews and Group Discussions

Mar Athanasius College (Autonomous), Kothamangalam

Course Code	PG20CO102
Title of the Course	ORGANISATIONAL BEHAVIOUR
Type	Core
Credits	3
Hours	5 per week and Total 90

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.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Basic understanding about the concepts of Organisation Behaviour.	K2	PSO 1
2	A very good understanding about Individual Behaviour, Personality and Motivation.	K2 & K5	PSO 1
3	Imparting deep understanding about Group Behaviour and Leadership related to Organisational Behaviour.	K2	PSO 1
4	Add the knowledge base of the learner regarding Change Management and Deal with Stress.	K3 & K5	PSO 1
5	Impart knowledge about the role of Organisational Culture and Conflict on Organisational Behavior.	K2 & K3	PSO 1

Knowledge Levels: K2- Understanding, K3- Applying and K5- Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents	Remarks
Module 1- Introduction to Organisational Behaviour – 15 hours			
	1.1	Meaning and Definition of Organisation Behaviour Scope Basic Concepts of OB Foundations of OB Challenges and Opportunities of OB.	Short questions

1	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 and Collegial Model	Short questions Short essays and Long essays
	Module 2- Individual Behaviour and Motivation – 25 hours		
2	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 essays
	2.3	Perception Process of Perception Factors influencing Perception Perceptual Errors	Short questions Short essays and Long essays
	2.4	Attitudes - Values - Learning Process of Learning Reinforcement Behaviour Modification	Short questions Short essays and Long essays
	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
	2.6	Contemporary Theories of Motivation ERG Cognitive Evaluation Goal Setting Equity-Expectancy Model	Short questions Short essays and Long essays
Module 3- Group Behaviour and Leadership – 25 hours			
3	3.1	Transactional Analysis Johari Window: Ego States and Life Positions	Short questions Short essays and Long essays
	3.2	Group Factors influencing Group Behaviour Norms Cohesiveness	Short questions Short essays and Long essays
	3.3	Stages of Group Development Group Structure Group Decision Making	Short questions and Short essays

	3.4	Teams Types of Teams Group Vs Teams	Short questions and Short essays
	3.5	Difference between Authority and Power Sources of Power Tactics used to gain Power Status and Problems caused by Status System	Short questions Short essays and Long essays
	3.6	Leadership Features Concepts Qualities of good leaders Leadership Styles	Short questions Short essays and Long essays
	3.7	Theories of Leadership Behavioural Approach Situational Approach Transactional and Transformational Leadership	Short questions Short essays and Long essays
Module 4- Organisational Change, Development and Stress Management – 15 Hours			
4	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 Technique	Short questions Short essays and Long essays
	4.4	Stress: Meaning Types of Stress Causes of Stress Consequences	Short questions Short essays and Long essays
	4.5	Stress Management: Need Techniques adopted for Stress Management in Organisations	Short questions Short essays and Long essays
Module 5- Organisational Culture and Conflict – 10 hours			
5	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 essays

Suggested Assignment

1. Analysis of Case studies on individual and group behaviour in leading corporates
2. Evaluation of case studies on motivation and leadership in organisation
3. Case study on organisational change, resistance to change and organisational culture

Recommended Text Books

1. Robbins S.P., Organisational Behaviour (16th Ed.), Pearson.
2. Dwivedi R.S., Human relations and Organizational Behaviour, MacMillan 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 Paranjit, Organisational Behaviour, Gen Next Publication.
7. King & Lawley, Organisational Behaviour, Oxford University Press.

References

1. Organisational Behaviour Concepts and Cases, Ghanekar, Anjali, Everest publisher
2. Human Relations and Organisational Behaviour : Global Perspective, Dwivedi R.S. Macmillan
3. Organisational Behaviour: Foundations, Theories, and Analyses, John B. Miner. Oxford University Press.
4. Fred Luther, Organisational Behaviour, Pearson Education.
5. Sekaran Uma S, Organisational Behaviour, Tata McGraw Hill.

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study, Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO103
Title of the Course	MARKETING MANAGEMENT
Type	Core
Credits	4
Hours	5 per week and Total 90

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 Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	The learner should have a basic understanding about concepts like Customer Centricity, CRM, Value Chain and Customer Delight.	K2	PSO 1, 4
2	The learner should get a clear understanding about the Market Segmentation Process and its Applications in Marketing Strategies.	K2 & K5	PSO 1, 4
3	Develop an idea about Consumer Behaviour and its impact.	K2 & K3	PSO 1, 4
4	Good understanding about Product Line, Product Mix, Brand Equity, Brand Identity, Brand Personality and Brand Image.	K2 & K5	PSO 1, 4
5	Develop sound ideas regarding Services Marketing and Service Quality.	K2 & K3	PSO 1, 4

Knowledge Levels: K2 - Understanding, K3-Applying and K5- Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1 Marketing Management: An Overview- 25 hours			
	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 Short essays and Long essays

1	1.3	Customer Relationship Marketing Strategies Features Advantages of Customer Relationship Management Relationship Marketing Difference between Relationship Orientation and Transaction Orientation <i>e –CRM.</i>	Short questions Short essays and Long essays
	1.4	Customer Retention: Benefits and Strategies.	Short questions and Short essays
	1.5	Customer Centric Organisation Features of a Customer Centric Organisation Advantages	Short questions Short essays 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 essays and Long essays
Module 2 - Segmentation, Targeting and Product Positioning- 20 hours			
2	2.1	Market Segmentation Bases of Segmenting Consumer Markets Requirements for effective Segmentation	Short questions Short essays and Long essays
	2.2	Market Targeting Selecting Target Market Segments Mass Marketing Differentiated Marketing	Short questions Short essays 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 and More for Less	Short questions and Short essays
Module 3- Consumer Behaviour- 10 hours			
3	3.1	Consumer Market Customer Behaviour Determinants of Customer Behaviour Factors influencing Consumer Behaviour	Short questions Short essays and Long essays
	3.2	Types of Buying Decision Behaviour Consumer Buying Decision Process Consumer Adoption Process Organizational Buying Process	Short questions Short essays and Long essays

Module 4- Product and Brand Management- 25 hours			
4	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 Short essays and Long essays
	4.3	Branding: Meaning and 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 and Image related Extension to Unrelated Category Pros and Cons of Brand Extension	Short questions and Short 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			
5	5.1	Services Marketing: Meaning and 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 Short essays and Long essays

Suggested Assignments

1. Case study analysis on consumer behaviour and brandbuilding.
2. Make a simple study about the relationship marketing strategies adopted by organised retail establishments.
3. Make a study about service quality assessment of banks, hospital etc.

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

References

1. Customer Relationship Management – Perspective from the Market Place, Simon Knox, Stan Maklan, Butterworth – Heinemann,
2. Total Relationship Marketing Evert Gummesson, Butterworth – Heinemann.
3. Relationship Marketing – Jagdish N Sheth and Atul Parvatiyar- Response Books.

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO104
Title of the Course	MANAGEMENT OPTIMISATION TECHNIQUES
Type	Core
Credits	4
Hours	5 per week and Total 90

Objective of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Develop theoretical understanding about various Business Optimisation Models.	K2	PSO 5
2	Ability to develop Linear Programming Models for business problems and Solve the same.	K3 & K5	PSO 5
3	Application of Linear Programming in the areas of Transportation and Assignment.	K2	PSO 5
4	Develop decision making skills under Uncertainty, Risk and Replacement of Assets.	K3 & K5	PSO 5
5	Understand and Apply Network Analysis Techniques for Project Implementation.	K2 & K3	PSO 5

Knowledge Levels: K2 - Understanding, K3-Applying and K5- Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1- Introduction to Optimisation Techniques- 7 hours			
1	1.1	OT: Meaning, Origin and Development Optimisation Tools: -Nature and 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	O R Models - Types of OR Models	Theory only
	1.5	Advantages and Limitations of Optimisation Techniques.	Theory only
	Module 2- Linear Programming – 25 hours		
2	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		
3	3.1	Transportation Models Solution procedures for Transportation	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 Degeneracy Maximisation Problem	Theory and 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 Sales Men Problems	Problems
	Module 4- Decision Theory- 20 hours		
	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	4.2	Decision making under Risk – EMV – EVPI – EOL.	Theory and Problems
	4.3	Decision making under Uncertainty – Maximin – Maximax – Minimax – 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.	Theory and Problems
	Module 5- Network Analysis- 18hours		
5	5.1	Meaning and Objectives Managing Applications of Network Models Fundamental Concepts of Net Work 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 and Limitations Crashing	Theory and Problems

Suggested Assignment

1. To construct network diagrams for small projects
2. Develop business problem situations and construct models for the same.

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; Sarin & Anil; 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

References

1. Research Methodology and Operations Research; H.R. Ramanath; Himalaya PublishingHouse.
2. Operations Research; Natarajan, Balasubramanie&Tamilarsi; Pearson, NewDelhi.
3. Operation Research; Problems and Solutions, J.K. Sharma; Macmillan IndiaLtd.
4. Operations Research: K.Rajagopalan, PHI Learning PrivateLtd.

Break up of Theory and Problems for Examination

Section A- 7 Theory 3

Problems Section B - 3

Theory 5 Problems

Section C - 4 Problems

Learning Pedagogy

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Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO105
Title of the Course	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH
Type	Core
Credits	4
Hours	5 per week and Total 90

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 Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of Social Science Research.	K2	PSO 3, 5
2	After completing this module, the learner should be able to formulate a Research Design.	K2 & K5	PSO 3, 5
3	After studying the Theoretical aspects of Sampling Design, the learner should be able to draw a Sampling Design.	K2	PSO 3, 5
4	Detailed knowledge about the Instrument Development, its Validation and different forms of Scaling.	K5	PSO 3, 5
5	Understand the Technique of Research Reporting.	K2 & K3	PSO 3, 5

Knowledge Levels: K2 - Understanding, K3- Applying and K5 - Evaluating

Unit wise arrangements of the Course

Module No.	Unit No.	Unit wise Contents	Remarks
Module 1- Social Science Research an Introduction- 15 hours			
1	1.1	Research: Meaning, Significance and 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			
2	2.1	Research Problem Nature Formulation of Research Problem Sources of identifying Research Problems Techniques involved in Defining a Problem	Short questions Short essays and Long essays
	2.2	Review of Literature Need for Review Identifying Research Gaps	Short questions and Short essays
	2.3	Research Design: Meaning and Need Types of Research Design Features of a Good Design	Short questions Short essays and Long essays
	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 and Dichotomous Variable	Short questions Short essays and Long essays
	2.6	Research Proposal Research Hypothesis Sources of Hypotheses Types of Hypotheses	Short questions and Short essays
Module 3- Sampling Design- 15 hours			
3	3.1	Census and Sample Survey Meaning and Definition of Sampling Design Sample Frame Adequacy of Sample Size	Short questions Short essays and Long essays

	3.2	Methods of Sampling Random Sampling Non Random Sampling	Short questions, Short essays and Long essays
	3.3	Case Study as a Research Strategy Case Study Designs Case Study Protocol Pilot Study	Short questions Short essays and Long essays
Module 4- Instrument Development and Data Collection- 25 hours			
4	4.1	Data Types of Data Methods of Data Collection	Short questions, Short essays and Long essays
	4.2	Instrument Development Components of an Instrument Steps in the Instrument Construction Process	Short questions , Short essays and Long essays
	4.3	Concept of Measurement Level of measurement Nominal - Interval - Ordinal – Ratio	Short questions , short essays and Long essays
	4.4	Different Types of Scales : Rating Scale, Numerical Scale, Graphic Scale, Attitude Scale and Likert Response Scale.	Short questions Short essays and Long essays
	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 Eye Balling Percentage and Proportion of Agreement Approaches using a Statistical Test of Correlation Test Retest Reliability Parallel Forms of Reliability (Brief study only)	Short questions and Short essays
	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			
	5.1	Analysis and Interpretation: Meaning and Need Techniques of Interpretation Precautions (Detailed study of Tools and problems excluded)	Short questions and Short essays

5	5.2	Significance and Characteristics of a good Research Report Steps in Report Writing Layout of Research Report Types of Report.	Short questions Shortessays and Longessays
	5.3	Citing references using APA style Plagiarism Consequences of Plagiarism	Short questions and Short essays

Suggested Assignments

1. Prepare a research proposal on the topic suggested by the teacher
2. Prepare a research instrument on a research topic suggested by the teacher, collect data from a small sample and test the reliability of the instrument

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 & Praneet Rangi, Kalyani Publishers
5. Research Methodology, R. Paneerselvam, Prentice Hall of India

References

1. Tests, Measurements and Research Methods in Behavioural Science, A K Singh, Bharath Bhawan Publishers and Distributors.
2. Research in Education, John W Best and James V Kahn, Pearson education
3. Designing and Constructing Instruments for Social Research and Evaluation, David Colton and Robert W. Covert, John Wiley & Sons Inc

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study, Content Analysis, Observations, Interviews and Group Discussions

SECOND SEMESTER COURSES

Course Code	PG20CO206
Title of the Course	ADVANCED CORPORATE ACCOUNTING
Type	Core
Credits	4
Hours	5 per week and Total 90

Objective of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	The learner should be able to prepare Consolidated Financial Statements of group companies.	K3	PSO 2
2	Preparation of the Financial Statements of Public Utility Companies and deal with the disposal of Surplus.	K3	PSO 2
3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	K2	PSO 2
4	Familiarising the learner with the accounting procedures of Liquidation of Companies and preparation of various statements required as per the Companies Act.	K5	PSO 2
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	K2 & K3	PSO 2

Knowledge Levels: K2-Understanding, K3-Applying and K5-Evaluating

Unit wise arrangements of the Course

Module No.	Unit No.	Unit-wise Contents	Remarks
Module 1- Accounts of Holding Companies- 27hours			
1	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			
2	2.1	Double Account System Features Difference between Double Account and Single Accounts Advantages and Dis-advantages 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			
3	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- 18hours			
4	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 – Liquidators Remuneration.	Theory and Problems
Module 5- Accounting for Specialised Businesses- 15 hours			
5	5.1	Voyage Accounts : Meaning and 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 Simple Problems
	5.4	Accounting for Underwriters	Theory and Problems

Suggested Assignment

1. Assignment on the real case history of companies gone through insolvency procedure in India.
2. Develop an accounting system for smallhotels

Recommended Text Books

1. Corporate Accounting, A. Mukharjee and M. Hanif, TATA McGraw HillCo
2. Advanced accountancy, Arulanandam& Raman, Himalya PublishingHouse
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt,Limited
4. Advanced Financial Accounting, R.L. Gupta &Radhaswami, Sultan ChandCO;
5. Advanced Financial Accounting, S.N.Maheswari

6. Advanced Financial Accounting, Paul & Kaur
7. 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 Handbook on Advanced Accounting, G. Sekar and B. Saravana Prasath, C. Sitaraman & Co. Pvt Ltd;
4. Advanced Financial Accounting, B.D. Agarwal

Break up of Theory and Problems for Examination

Section A - 6 Theory 4 Problems

Section B - 3 Theory 5 Problems

Section C - 1 Theory 3 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study, Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO207
Title of the Course	HUMAN RESOURCE MANAGEMENT
Type	Core
Credits	3
Hours	5 per week and Total 90

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 provides an insight into the developments taking place in the field of Human Resource Management.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of HRM and Performance Appraisal.	K2	PSO1
2	Understanding About Human Resource Development, Stress Management and Work Life Management.	K2	PSO1
3	High Level Knowledge about Various Aspects of Training.	K2	PSO1
4	Understanding about various Aspects of Industrial Relations so as to Evaluate thereal casesf Industrial Relations.	K5	PSO1
5	Understanding About HR Outsourcing HR Accounting and HR Audit.	K2	PSO1

Knowledge Levels: K2-Understanding and K5-Evaluating

Unit wise arrangements of the Course

Module No.	Unit No.	Contents	Remarks
Module 1- Human Resource Management – 20 hours			
	1.1	Human Resource Management Nature, Scope and Functions Role and Status of HR Manager	Short questions, Short essays
	1.2	HR Policies Need and Importance	Short questions, Short essays

1		Types of Policies Formulation of Policies	
	1.3	HR Planning Process Objectives, Need and Importance Levels of HR Planning Problems of HRP	Short questions, Short essays and Long essays
	1.4	Job Analysis Objectives, Process and Techniques Job description and Specification Job Design Methods	Short questions, Short essays and Long essays
	1.5	Recruitment Sources and Techniques Selection Steps	Short questions, Short essays and Long essay
	1.6	Placement Concept Induction Objectives	Short questions, Short essays
Module 2- Human Resource Development- 18hours			
2	2.1	Concept of HRD: Objectives, Mechanisms and Assumptions of HRD HRM Vs. HRD	Short questions, Short essays
	2.2	Qualities of an HRD Manager Principles of HRD	Short questions, Short essays
	2.3	Employee Counselling: Need, Concepts, Forms and Steps Human Capital Emotional Quotient Mentoring	Short questions, Short essays
	2.4	Impact of TQM Quality Circles Kaizen on HRM	Short questions, Short essays and Long essays
Module 3- Training and Development -17 hours			
3	3.1	Concept of Training Need and Importance Organisation and Management of Training Function	Short questions, Short essays
	3.2	Training Methods and Techniques Attitudinal Training	Short questions, Short essays and Long essays
	3.3	Technical Training Training for Creativity and Problem Solving Training for Management Change Training for Productivity	Short questions, Short essays and Long essays

	3.4	Role, Responsibilities and Challenges to Training Managers and Employees	Short questions, Short essays
Module 4- Performance Appraisal and Industrial Relations – 20 hours			
4	4.1	Performance Appraisal Significance Methods or Techniques of Performance Appraisal	Short questions, Short essays and Long Essays
	4.2	Job Evaluation Objectives and Process Limitations	Short questions, Short essays and Long essays
	4.3	Promotion and Demotions Transfer Separations Resignation Discharge Dismissal Suspension Retrenchment	Short questions, Short essays
	4.4	Lay Off Industrial Relations Compensation Grievance: Meaning and Causes of Grievance	Short questions, Short essays
	4.5	Importance Of Grievance Handling Procedure of Grievance Handling Hot Stove Rule Code of Discipline	Short questions, Short essays and Long essays
	4.6	Employee Participation in Management Techniques Sweat Equity Scheme	Short questions, Short essays
Module 5- HR Outsourcing , Records , Accounting and Audit – 15 hours			
5	5.1	HR Outsourcing Legal Requirements Contractor's Liabilities Liabilities of the Company towards Contractor's Labourers	Short questions, Short essays
	5.2	H R Records and Reports Significance Types	Short questions, Short essays
	5.3	Human Resource Accounting Meaning Significance Approaches to HR Accounting (Theory Only).	Short questions, Short essays and Long essays
	5.4	HR Appraisal and Audit Concept, Scope, Methods and Importance	Short questions, Short essays

Suggested Assignments

1. Evaluation of real life case studies related to employee participation in management, employee grievance redressal.
2. Make a report on the history sweat equity issues made by companies in India.
3. Evaluation of case studies of companies adopted Kaizen technique, Quality circle and TQM.

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 Halder, Juthica Sarkar, Oxford University Press.

References

1. International Human resource Management – P Subbarao, Himalaya Publishing House.
2. Human Resource Management -Text and Cases- V S P Rao , Excel Publishers.
3. Introduction to International Human Resource Management, Eileen Crawley, Stephen Swailes and David Walsh, Oxford University Press.
4. Strategy Human Resource Management, Agarwala Tanuja, Oxford University Press.

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO208
Title of the Course	INTERNATIONAL BUSINESS AND FINANCE
Type	Core
Credits	4
Hours	5 per week and Total 90

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Familiarisation with Globalisation, Internationalisation of Business and the International Business Environment.	K2	PSO1, 4
2	Understanding about Theories of International Trade, Trade Barriers and Trade Blocks.	K2	PSO1, 4
3	Imparting idea about various Economic Institutions related to International Trade.	K2	PSO1, 4
4	Achieve high level knowledge about various aspects Of International Monetary System.	K2 & K5	PSO1, 4
5	Develop an understanding about the International Investment Environment.	K2	PSO1, 4

Knowledge Levels: K2-Understanding and K5-Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Units	Remarks
Module 1: Basics of International Business- 18 hours			
	1.1	Globalisation Components of Globalisation Drivers Advantages and Disadvantages Linkage between IB and Globalization	Short questions, Short essays and Long essays

1	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 questions, Short essays
	1.3	Foreign Market Entry Strategies Modes of entering Foreign Markets All Modes and its Analysis	Short questions, Short essays and Long essays
	1.4	EPRG Framework Stages in Internationalisation Domestic Company to Transnational Confederation MNCs in India.	Short questions, Short essays and Long essays
	1.5	Meaning of International Business Environment Domestic Environment Foreign Environment Global Environment: All Components viz, Economic, Social, Technological, etc.	Short questions, Short essays and Long essays
Module 2: International Trade- 18 hours			
2	2.1	Basis of International Trade Types of Trade Terms of Trade Various Concepts and Importance of terms of Trade	Short questions, Short essays
	2.2	International Trade Theories Mercantilism Classical Theories New International Trade Theories	Short questions, Short essays
	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 questions, Short essays and Long essays
	2.4	Regional Economic Integration Types of Trade Blocks Preferential Trade Area Customs Union	Short questions, Short essays and Long essays

	2.5	Common Market: EU Brexit NAFTA OPEC ASEAN SAARC MERCOSUR Pacific Alliance RCEP	Short questions, Short essays
	Module 3: International Economic Institutions- 18 hours		
3	3.1	International Monetary Fund: Need for IMF Objectives Functions Resources International liquidity SDR	Short questions, Short essays and Long essays
	3.2	World Bank, IBRD, IDA, IFC, MIGA, ICSID, ADB, UNCTAD, New Development Bank	Short questions, Short essays
	3.3	World Trade Organisation Multilateral Trade Agreements GATT Uruguay Round WTO:Organisation structure and WTO agreements TRIPS TRIMS-GATS AoA-AMS	Short questions, Short essays and Long essays
	3.4	Dumping Antidumping measures Dispute settlement mechanism in WTO Impact of WTO on India Ministerial Conferences of WTO	Short questions, Short essays and Long essays
	Module 4: International Monetary System- 18 hours		
4	4.1	Meaning of International Monetary System and Players Foreign Exchange Market:Functions, Participants and Dealings Exchange Rate Quotations Foreign Currency Accounts Nostro-Vostro-Loro.	Short questions, Short essays

	4.2	Evolution of International Monetary System Exchange Rate Systems Fixed and Floating Systems	Short questions, Short essays and Long essays
	4.3	Different types of Foreign Exchange Exposures and its Management.	Short questions, Short essays
	4.4	Foreign Exchange Rate Theories Mint Parity Theory Purchasing Power Parity Theory (Absolute and Relative Version) Balance of Payment Theory Interest Rate Theories Fisher Effect International Fisher effect	Short questions , Short essays and Long essays
	4.5	Methods of effecting International Payments	Short questions, Short essays
	4.6	Balance of Payment Format of India's BoP Disequilibrium-Causes and Corrections Currency Convertibility Current Account Convertibility Capital Account Convertibility Currency Convertibility in India	Short questions, Short essays and Long essays
	Module 5: International Investments- 18 hours		
5	5.1	ODA and related terms	Short questions, Short essays
	5.2	FDI and Types Cost-Benefit Analysis FDI Policy of India (Latest) Institutional framework of decision making Hurdles of FDI in the Post Reform Period and Remedial Measures FDI routes	Short questions, Short essays
	5.3	FPI-FII-ADR-GDR-ECBs-FCBs	Short questions, Short essays and Long essays
	5.4	Country Risk Analysis : Need and Importance Steps in Country Risk Analysis	Short questions, Short essays

Suggested Assignments

1. An Indian pharmaceutical company wants to enter into a foreign market. Prepare a business report in which you are analysing the various steps for the internationalisation.
2. Make a detailed report on India's Balance of Payment for the last 5 years to understand changes in current account, capital account and official reserves.
3. Select a currency and 5 banks on a given day. Get exchange rates for the currency from the 5 banks and find out the reasons for variations in rates. Check whether there exists any arbitrage opportunity.
4. Find out T-bill yields in India and USA. Also find out the forward rates of the US dollar from any bank for one month and three months. Assign reasons for divergence of forward rates from interest rate parity, if any.
5. Identify 10 major firms that have major imports and exports and examine their statement of profit and loss to know the gains/losses on fluctuations of foreign exchange.
6. Prepare a list of important international trade documents.

Suggested Text Books

1. International Financial Management, Apte P.G, *Tata McGraw Hill Ltd.*
2. International Business, Aswathappa, K *Tata McGraw- Hill Ltd.*
3. International Business, Bhalla, V.K, *S. Chand & Company Pvt.Ltd.*
4. International Business, Charles. W. L Hill, *Tata McGraw- Hill Ltd*
5. International Business -Text and Cases, Francis Cherunilam, *PHILearning*.
6. Global Strategy Management, Douglass S., S. Craig, *McGraw-Hill, Inc., USA*
7. International Financial Management, Jeff Madura, *Cengage Learning*.
8. International Marketing- Text and Cases, Justin Paul, *Tata McGraw Hill Ltd.*
9. Fundamentals of International Financial Management, *PHILearning*.
10. International Business, Rakesh Mohan Joshi, *Oxford University Press*
11. International Financial Management, Sharan, V., *PHILearning*
12. International Business- Text and Cases, SubbaRao, P., *Himalaya Publishing House*.
13. International Business, Sumati Verma, *Pearson Education India Ltd.*

Reference

1. Payment Systems in India: Vision 2012-2015, Published by Reserve Bank of India in 2012.
2. FDI Policy of India, Ministry of Commerce, Government of India
3. Various issues of 'India and the WTO' monthly bulletin published by the Ministry of Commerce, Government of India.
4. Foreign Trade Policy of India

Learning Pedagogy

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Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study, Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO209
Title of the Course	QUANTITATIVE TECHNIQUES
Type	Core
Credits	4
Hours	5 per week and Total 90

Objectives of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	This course intends to give understanding about the applications of Quantitative Techniques.	K2	PSO 3, 5
2	This course intends to give understanding about the applications of Quantitative Techniques.	K2	PSO 3, 5
3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	K3	PSO 3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	K3 & K5	PSO 3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	K2	PSO 3, 5

Knowledge Levels: K2-Understanding, K3-Applying and K5-Evaluating

Unit-wise Arrangement of the Course

Module No.	Unit No.	Contents	Remarks
Module 1- Introduction to Quantitative Techniques and Probability Distributions – 20 hours			
1	1.1	Quantitative Techniques Meaning Classification Application of QT in Business, Industry And Management Merits and Limitations of QT	Theory
	1.2	Probability Distributions Binomial Distribution Features	Theory and Problems

		Assumptions Constants Problems Fitting of Distribution	
	1.3	Poisson Distribution Characteristics Assumptions Constants Usefulness Fitting	Theory and Problems
	1.4	Normal Distribution Characteristics Importance Standard Normal Curve Properties of Standard Normal Curve	Theory
	1.5	Measurement of probability based on area under Standard Normal Curve Fitting of Normal Distribution Normal approximation to Binomial and Poisson Distribution	Problems
Module 2- Statistical Inference – 30 hours			
2	2.1	Sampling and Non-Sampling Errors Statistic and Parameter Sampling Distributio- Standard Error Central Limit Theorem	Theory
	2.2	Theory of Estimation Point Estimate Interval Estimate Statistical Inference Test of Hypotheses Procedure Type I Error and Type II Error	Theory
	2.3	Parametric Tests Z Test: Features Conditions to be satisfied application of Z Test Test for Means Test for Standard Deviation	Theory and Problems
	2.4	t Test: Characteristic, Conditions and Utility t Test for Means	Theory and Problems
	2.5	Test for Proportions Paired t Test	Theory and Problems
	2.6	Testing the significance for Correlation Coefficient Z Transformation	Theory and Problems

	2.7	Confidence Limit for Mean and Proportion	Theory and Problems
	2.8	F test and Applications	Theory and Problems
	2.9	Analysis of Variance Applications Conditions to be satisfied One Way and Two Way ANOVA	Theory and Problems
Module 3- Non- Parametric Tests – 20 hours			
3	3.1	Non Parametric Tests: Meaning and Applications Chi Square Test: Applications Goodness of Fit Independence of Attributes Homogeneity Population Variance	Theory and Problems
	3.2	Sign Test : Applications One Sample Sign Test Paired Sample Sign Test.	Theory and Problems
	3.3	Run Test Mann Whitney U Test Kruskal Wallis H Test	Theory and Simple Problems
Module 4- Statistical Quality Control – 12 hours			
4	4.1	SQC: Meaning , Scope and Applications Advantages and Limitations Techniques of SQC Types of Control	Theory
	4.2	Control Charts for Variables X Chart R Chart	Theory and Problems
	4.3	Control Chart for Attributes p Chart, np Chart and c Chart.	Theory and Problems
	4.4	Sampling Inspection Plan Types Producer Risk and Consumer Risk	Theory only
Module 5 – Introduction to Multivariate Analysis – 8 hours			
5	5.1	Multi-Variate Analysis Meaning and Objectives Variables in Multi Variate Analysis	Theory only
	5.2	Important Multivariate Techniques- (Overview and Theory only) Multiple Regression Multiple Discriminant Analysis MANOVA Factor Analysis	Theory only

Suggested Assignments

1. Review the analysis chapter of a thesis selected from MGU e-thesis (www.mgutheses.in) portal and make a report of analysis based on statistical tools applied.
2. Suggest some real cases suitable for doing sign test or run test related to capital market for making areport.

Recommended Text Books

1. Statistical Methods by Gupta S P -Sultan Chand and Sons, NewDelhi.
2. Fundamentals of Statistics by Gupta, S.C. Himalaya PublishingHouse.
3. Fundamentals of Statistics by Elhance D N- KitabMahalPublications.
4. Quantitative Techniques- DigambarPatri and D N Patri, KalyaniPublishers.
5. Fundamentals of Business Statistics by Sharma J K - Pearson EducationIndia.
6. Basic Statistics by Agrawal B.L. -New Age International Publishers.
7. Business Statistics by Sharma J K, Pearson EducationIndia.

References:

1. Statistics for Management by Levin, Richard and David S. Rubin- Prentice Hall of India. And Williams.
2. Complete Business Statistics by Amir D Aczel and JayavelSunderpandian, Tata McGraw Hill.
3. Statistics for Business and Economics by Anderson, Sweeney, CengageLearning.

Break up of Theory and Problems for Examination

Section A- 5 Theory
5Problems Section B - 3
Theory 5Problems Section
C - 4 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO210
Title of the Course	STRATEGIC MANAGEMENT
Type	Core
Credits	4
Hours	5 per week and Total 90

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 Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of Strategic Management.	K2	PSO 1
2	Clear understanding about various models of Environmental and Internal Analysis.	K2	PSO 1
3	Development of an idea about the strategy formulation process at the Corporate Level.	K2	PSO 1
4	Familiarization with various Tools Strategic Planning and Evaluation.	K5	PSO 1
5	Understanding about the modes of implementation and control of strategies.	K2	PSO 1

Knowledge Levels: K2-Understanding and K5-Evaluating

Unit-wise Arrangement of the Course

Module No.	Unit No.	Contents	Remarks
Module 1- Introduction to Strategic Management and Corporate Strategic Planning- 18 hours			
	1.1	Business Policy : Meaning and Importance Essentials of a Good Policy Types of Policy	Short questions Short essays

1	1.2	Strategy- Meaning, Definition, Importance and Features Strategy Vs Policy Strategic Management Importance of Strategic Management	Short questions Short essays
	1.3	Mission and Vision of the firm Need for Mission and Vision Statement Goals and Objectives Hierarchical Levels of Planning	Short questions Short essays and Long essays
	1.4	Strategic Planning Strategic Planning Process	Short questions Short essays and Long essays
Module 2- Environment Analysis & Internal Analysis of Firm- 22 hours			
2	2.1	Situational Analysis and Strategic Analysis General Environment Scanning Competitive & Environment Analysis	Short questions Short essays and Long essays
	2.2	PEST Analysis - Michael Porter's Five Forces Model	Short questions Short essays and Long essays
	2.3	Assessing Internal Environment through Functional Approach and Value Chain	Short questions Short essays and Long essays
	2.4	Identifying Critical Success Factors Identification of Strengths & Weaknesses SWOT Audit.	Short questions Short essays and Long essays
	2.5	Industry Analysis: Meaning and Need TOWS Matrix.	Short questions and Short essays
	2.6	Core Competence – Scenario Planning.	Short questions and Short essays
Module 3- Strategic Formulation- 22hours			
3	3.1	Strategic Formulation Process Basic Principles Modes of Strategic Formulation	Short questions Short essays and Long essays
	3.2	Types of Strategies: Functional level, Business Level and Corporate Level Strategies	Short questions Short essays and Long essays
	3.3	The BCG Matrix Strategic Alternatives at Corporate Level Grand Strategies Generic Strategies	Short questions Short essays and Long essays
	3.4	Strategic Alliance and Joint Ventures Mergers and Acquisition Strategies	Short questions Short essays and Long essays

	3.5	Re engineering and Integration	Short questions and Short essays
Module 4- Tools of Strategy Planning and Evaluation- 12 hours			
4	4.1	Competitive Cost Dynamics Experience Curve Cash Flow Implication	Short questions and Short essays
	4.2	IA-BSmatrix- A.D. Little's Life-cycle Approach to Strategic Planning.	Short questions and Short essays
	4.3	Business Portfolio Balancing Assessment of economic contribution of strategy Strategic Funds Programming.	Short questions and Short essays
Module 5- Strategy Implementation & Control- 16 hours			
5	5.1	Inter-relationship between Strategy Formulation and Implementation Issues in Strategic Implementation Various Approaches to implementation of strategy	Short questions Short essays and Long essays
	5.2	Matching organisation structure with Strategy 7S Model	Short questions Short essays and Long essays
	5.3	Strategic Change Strategic Control Process Types of Strategic Control	Short questions Short essays and Long essays
	5.4	Du Pont's Control Model Balanced Score Card Future of Strategic Management.	Short questions and Short essays

Suggested Assignments

1. Case study on strategic management issues.
2. Comparison of strategies followed by Indian companies in various situations.

Recommended Text Books

1. Business Policy and Strategic Management, SubhaRao Himalaya Publishing House, Mumbai.
2. Cases in Strategic Management, Budhiraja, S.B. and M.B. Athreya Tata McGraw Hill, New Delhi.
3. Strategic Management, Francis Cherunilam, Himalaya Publishing House.
4. Text book of Strategic Management, U.C. Mathur, Macmillan India limited.
5. Strategic Management- C N Sontakki- Kalyani Publishers.

References

1. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, NewDelhi
2. Study Material of CAIPCC.
3. David Fred R, Strategic Management, Prentice Hall, NewJersey.

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

THIRD SEMESTER COURSES

Course Code	PG20CO311
Title of the Course	STRATEGIC FINANCIAL MANAGEMENT
Type	Core
Credits	5
Hours	6 per week and Total 108

Objectives of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Learn the theoretical foundations of Financial Management and Financial Management Decisions.	K1 & K2	PSO 4
2	Evaluate the feasibility of different options regarding Discount, Credit Period, Storage Cost etc related to Current Assets and Current Liabilities and Estimate Working Capital Requirements.	K3 & K5	PSO 4
3	Evaluate long term proposals and evaluate the risk associated with Long Term Investment.	K3 & K5	PSO 4
4	Evaluate the decisions regarding leasing of Capital Assets.	K3 & K5	PSO 4
5	Evaluate and Compare the performance of Business Entities.	K3 & K5	PSO 4

Knowledge Levels: K1-Remembering, K2-Understanding, K3-Applying and K5-Evaluating

Unit wise Arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1: Financial Management Decisions- 28 hours			
1	1.1	Decisions in Financial Management: Financing Decisions, Investing Decisions and Dividend Decisions	Theory
	1.2	Capital Structure Factors determining Capital Structure Theories Relevant School and Irrelevant School Optimum Capital Structure	Theory and Problems
	1.3	EBIT-EPS Analysis Points of Indifference	Theory and Problems
	1.4	Leverage Financial Leverage Operating Leverage Combined Leverage Practical problems involving Leverage	Theory and Problems
	1.5	Dividend decisions: Walter's Model, Gordon Model and MM Approach to Dividend Dividend policies of companies	Theory and Problems
Module 2: Management of Working Capital- 25 hours			
2	2.1	Management of Working Capital Liquidity and Profitability Working Capital Financing Decisions The Working Capital Cycle Effectiveness of working capital based on its Operating and Cash Conversion Cycles (Including practical problems in all possible areas)	Theory and Problems
	2.2	Cash Management Objectives of holding Cash Strategies for Cash Management Cash Management Models Management of Marketable Securities	Theory
	2.3	Debtors Management Credit Policy Decisions Determination of Credit Period and Rate of Discount under different circumstances Ageing Schedule Collection Policy Impact of different Collection Policies on cash position and profitability Management of Accounts Payable	Theory

	2.4	Inventory Management Inventory Management Techniques Impact of change in Purchase Quantity on Cost and Profitability	Theory
	2.5	Practical problems related to Cash, Debtors, Creditors and Inventory.	Theory and Problems
Module 3: Long Term Capital Investment Decisions- 25 hours			
3	3.1	Capital Budgeting : Objectives and Significance	Theory
	3.2	Methods of Investment Appraisal: Pay-Back Period, Discounted Payback Period and Accounting Rate of Discount.	Theory and Problems
	3.3	Net Present Value Impact of Taxation and Inflation on NPV Analysis Capital Rationing Equivalent Annual Cost Adjusted Present Value IRR and Modified IRR Profitability Index	Theory and Problems
	3.4	Risk and Uncertainty in Capital Budgeting Methods of assessing risk Probability Analysis Certainty Equivalent Method Risk Adjusted Discount Method Monte Carlo Simulation Method Decision Tree Analysis Scenario Analysis Sensitivity Analysis	Theory
	3.5	Problems involving Assessment of Risk.	Theory and Problems
Module 4: Lease Financing- 12 hours			
4	4.1	Leasing : Meaning , Classification of Leasing and Significance	Theory
	4.2	Advantages and limitations of Lease Financing Legal frame work regarding Lease Financing in India	Theory
	4.3	Financial Evaluation of Leasing decisions	Theory and Problems
Module 5- Advanced Ratio Analysis for Performance Evaluation- 18 hours			
5	5.1	Ratios for Assessing Liquidity, Profitability, Productivity, Leverage and the theoretical base explaining the inter linkage between the ratios in explaining the performance effectiveness of Businesses	Theory and Problems
	5.2	Ratios for Investment Decision Making	Theory and Problems
	5.3	Ratios for assessing Asset Quality of Financial Institutions	Theory and Problems

	5.4	Comparison of performance of Financial Institutions using CAMEL/CARAMEL Models	Theory and Problems
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Suggested areas for Assignments

1. Make a report on the cost of capital, leverage, profitability and performance of shares of the companies.
2. Compare the performance of banks/ insurance companies using CAMEL/CARAMEL models.

Recommended Text Books

1. Financial Management, M Y Khan and P K Jain Tata McGrawHill.
2. Financial Management, I M Pandey Vikas Publications.
3. Financial Management, CA Saravanaprasath and CA B. Shekhar, WoltersKluwer.
4. Financial management, Prasanna Chandra Tata McGrawHill.
5. Financial Management – Ravi M Kishore, Taxmann Publications.
6. Financial Management – P V Kulkarni and Sathyaprasad- Himalaya Publishing.

Reference

1. Study Material of IPCC and Final by ICAI.
2. Study Materials of CIMA.
3. Fundamentals of Financial Management- James C Van Horne and John M Wachowicz, PHI.

Break up of Theory and Problems for Examination

Section A- 6 Theory 4
Problems Section B - 4
Theory 4 Problems
Section C- 2 Theory 2
Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO312
Title of the Course	INCOME TAX - LAW AND PRACTICE
Type	Core
Credits	5
Hours	7 per week and Total 126

Objectives of the Course:

To impart basic knowledge about Income Tax Rules and equips the students to compute Total Income of an individual.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Acquire knowledge regarding the basic concepts of Income Tax.	K1	PSO 4, 6
2	Able to compute the Income from Salary and House Property.	K2 & K3	PSO 4, 6
3	Determine Taxable Profit of a Business or Profession.	K2 & K3	PSO 4, 6
4	Able to compute Capital Gain and Income From Other Sources.	K2 & K3	PSO 4, 6
5	Able to calculate Gross Total Income of an Individual.	K2 & K3	PSO 4, 6
6	Learner shall be able to determine eligible Deductions and compute Taxable Income and Tax Liability of an Individual.	K2, K3 & K5	PSO 4, 6

Knowledge Levels: K1-Remembering, K2-Understanding, K3-Applying and K5-Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1: Introduction- 12 hours			
1	1.1	Brief History of Income Tax in India Basic Concepts Finance Act Definitions Rates of Income Tax	Theory

	1.2	Accelerated Assessment Agricultural Income Partly Agricultural Income	Theory
	1.3	Capital and Revenue	Theory
	1.4	Residential Status of different Assesses- Incidence of Tax- Exempted Income.	Theory and Problems
Module 2: Salary & Income from House Property- 28 hours			
2	2.1.	Salary: Chargeability Definition Allowances	Theory and Problems
	2.2	Perquisites : Valuation of Perquisites Profit in Lieu of Salary	Theory and Problems
	2.3	Deductions from Salary Treatment of Provident Funds	Theory and Problems
	2.4	Computation of Taxable Salary	Theory and Problems
	2.5	Income from House Property- Basis of Charge- Deemed Ownership –Exemptions.	Theory
	2.6	Annual Value determination in various cases Deductions Treatment of Unrealised Rent, Recovery of Unrealized Rent and Arrears of Rent.	Theory and Problems
	2.7	Computation of Income from House Property	Theory and Problems
Module 3: Profit and Gains of Business or Profession- 26 hours			
3	3.1	Chargeability-Rules for assessment of Business Income Deductions expressly allowed Other Deductions under section 36 and 37	Theory and Problems
	3.2	Expenses expressly disallowed Expenses not deductible in certain circumstances Expenses allowable only on actual payment Provisions regarding maintenance of Accounts and Audit.	Theory and Problems
	3.3	Depreciation Block of Assets Computation of Allowable Depreciation and Book Value of the Block of Assets	Theory and Problems

	3.4	Computation of Profits and Gains from Business or Profession	Theory and Problems
Module 4: Capital Gains & Income from Other Sources- 25 hours			
4	4.1	Basis of Charge- Capital Assets - Short-Term and Long- Term Capital Gains	Theory and Problems
	4.2	Transfer of Capital Assets Cost of Acquisition Indexation of cost of acquisition Capital Gains exempt from tax	Theory and Problems
	4.3	Capital Gains exempt from tax Computation of Taxable Capital Gain and Tax Liability on Capital Gain	Theory and Problems
	4.4	Income from Other Sources General chargeability Specific Chargeability Kinds of Securities & Grossing up of Interest Bond Washing Transaction Deductions Allowed Deduction not permitted	Theory and Problems
	4.5	Computation of Income under the Head Income from Other Sources	Theory and Problems
Module 5: Computation of Gross Total Income – 15 hours			
5	5.1	Aggregation and Clubbing of Income of other persons Computation of Deemed Income.	Theory and Problems
	5.2	Set Off and Carry Forward of Losses Intra-Head and Inter-Head Set Off-Order of Set Off Rules regarding Carry Forward	Theory and Problems
	5.3	Computation of Gross Total Income	Theory and Problems
Module 6: Computation of Total Income and Tax Liability of Individuals – 20 hours			
6	6.1	Deductions Under Chapter VI A	Theory and Problems
	6.2	Rebate Relief Treatment of Agricultural Income	Theory and Problems
	6.3	Calculation of Total Income Tax Liability of Individuals	Theory and Problems

Suggested Assignments

1. Make a survey about the awareness about the basics of Income Tax among different segments of the population and make a report on that.

2. Calculation of taxable income of various categories of individual assesseees like salaried employees, those having profits from business, rental income from House Property etc

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.

Reference

1. Direct Taxes Law and Practice- Singhania V K, Taxmann Publications Ltd.
2. Direct Taxes – Law and Practice, Bhagwathi Prasad-Wishwa Prakashana.
3. Study material for IPCC on Direct Taxation by ICAI.
4. Study material on Direct Taxes by ICAI.
5. Income Tax Act and Rules.

Break up of Theory and Problems for Examination

Section A- 5 Theory 5
Problems Section B – 3
Theory 5 Problems
Section C- 4 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, and Group Discussions

Course Code	PG20CO313
Title of the Course	SECURITY ANALYSIS AND PORTFOLIOMANAGEMENT
Type	Core
Credits	4
Hours	6 per week and Total 108

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.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of Investments, different Types of Investments, views of Investment and process of Investment and apply the theoretical knowledge in Investment information for selecting the securities.	K2 & K3	PSO 4, 6
2	Understanding the types of risk in security market and applying various tools for the valuation of bonds as well as economic indicators to predict the market.	K2 & K3	PSO 4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	K2, K3 & K5	PSO 4, 6
4	Applying Modern Portfolio Theories and Construct Optimum Portfolios.	K2 & K3	PSO 4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies.	K2	PSO 4, 6

Knowledge Levels: K2-Understanding, K3-Applying and K5-Evaluating

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1- Investment- 15 hours			
1	1.1	Different views on Investment Types of Investment Characteristics of Investment Objectives of Investment	Short questions, Shortessays, Longessays
	1.2	Types of Investors Investment Vs. Speculation – Investment Vs. Gambling Speculation Vs. Gambling.	Short questions, Short essays
	1.3	Assets Financial Assets Real Assets	Short questions, Shortessays, Longessays
	1.4	Investment Process Investment Information Sources of Investment Information	Short questions, Short essays, Longessays
Module 2- Security Analysis- 20 hours			
2	2.1	Security Analysis: Meaning , Tools and Risk Risk in Investment Components Classification Systematic Risk and Unsystematic Risk Risk Measurement Methods	Theory and Problems
	2.2	Bond : Types, Risk, Return and Valuation Convexity Duration of a Bond	Theory and Problems
	2.3	Fundamental Analysis Economic Analysis Economic Forecasting Economic Indicators Diffusion and Composite Indices Business Confidence Index	Short questions, Short essays, Long essays
	2.4	Industry Analysis: Economy and Industry Analysis, Industry Groups Industry Life Cycle Analysis Structural Analysis	Short questions, Short essays, Long essays
	2.5	Company Analysis: Qualitative Analysis, Quantitative Analysis Methods and Tools	Short questions, Short essays, Long essays

Module 3- Technical Analyses and EMH – 28 hours			
	3.1	Meaning and Basic Assumptions Dow Theory Elliot Wave Principles Neutral Network.	Short questions Short essays, Long essays
	3.2	Charts: Line Charts, Bar Charts, Point and Figure Charts, Candlestick Chart Trends: Support and Resistance Level.	Short questions Short essays, Long essays Theory
	3.3	Chart Patterns Types of Trends –Head and Shoulders, Inverted Head and Shoulders, Double Top and Bottom, Rounding Bottom, Triangles, Flags, Gaps.	Short questions Short essays, Long essays
	3.4	Advanced Technical Indicators: Volume of Trade Breadth of the Market Short Sales Moving Average Relative Strength Index ROC Index (Illustrations)	Theory and Problems
	3.5	Limitations of Technical Analysis Fundamental Vs. Technical.	Short questions, Short essays, Long essays
	3.6	Efficient Market Theory Market Efficiency Random Walk Theory Weak Form Efficiency (Empirical Tests) Semi Strong Form (Empirical Test) Strong Form Market Inefficiencies Relevance of Efficient Market Theory	Short questions, Short essays, Long essays
Module 4: Portfolio Analysis- 27 hours			
	4.1	Meaning, Uses and Importance Portfolio Construction Approaches : Traditional Approach and Modern Approach Portfolio Risk and Return	Theory and problems

4	4.2	Markowitz Model Selection of Securities Construction of Efficient Frontier Including Problems.	Theory and problems
	4.3	Utility Analysis Portfolio Selection and Construction Sharpe Single Index Model Portfolio Optimization	Theory and Problems
	4.4	Capital Market Theory Capital Asset Pricing Model Arbitrage Pricing Theory	Theory and Problems
Module 5: Portfolio Evaluation and Revision- 18 hours			
5	5.1	Meaning, Need and Different Tools Sharpe's Performance Index Treyner's Performance Index Jenson's Performance Index Fama's Performance Measure (Simple Illustration on Tools)	Theory and Problems
	5.2	Portfolio Revision : Meaning , Need and Approaches Passive Management Active Management	Short questions, Short essays, long essays
	5.3	Portfolio Revision Strategies Rebalancing Strategies Formula Plans (Simple Illustration on Different Strategies)	Theory and Problems

Suggested Assignments

1. Make a comparison between the shares in large cap/mid cap using tools included in the syllabus.
2. Make an analytical study on the performance of different shares during different phases of business cycles.
3. Make a study on the impact of some major events on the security prices.

Recommended Text Books

1. Security Analysis and Portfolio Management–Punithavathy Pandian, Vikas Publishing House Pvt.Ltd.
2. Security Analysis and Investment Management – O.P. Agarwal, Himalaya Publishing House.
3. Investment management, Bhalla VK, S. Chand & Company.
4. Security Analysis and Portfolio management, S.Kevin., PHI.
5. Investment Management – V A Avadhani- Himalaya Publishing House
6. Security Analysis and Portfolio Management- Preethi Singh- Himalaya Publishing House

Additional References

1. Security Analysis and Portfolio Management-Donald E.Fischer and RonaldJ.Jordan, PearsonEducation.
2. Fundamentals of Investments – Gordon J. Alexander, William F. Sharpe,Jeffery V.Bailey, PHIL earning PrivateLimited.

Break up of Theory and Problems for Examination

Section A- 8
Theory 2
Problems
Section B – 5
Theory 3
Problems
SectionC- 3
Theory and 1
Problem

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Studyand Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates,Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

ELECTIVE COURSES (One per group for the semester)

Group 1- Finance and Taxation Stream

Course Code	CM800301
Title of the Course	INDIRECT TAX LAWS
Semester	Three
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108

Objective of the Course:

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

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the basic concepts of the Goods and Services Tax	Understanding	PSO4, 6
2	Develop a clear idea about the levy and collection of tax and tax credit	Understanding	PSO4, 6
3	Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act	Understand and Apply	PSO4, 6
4	Understand about the powers of GST authorities regarding inspection, search and seizure	Understanding	PSO4, 6
5	Basic understanding about the Customs Law in India.	Understanding	PSO4, 6

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: GST – An Introduction – 23 hours			
1	1.1	Tax-Direct and Indirect Tax-GST-Stages and evolution of GST in India-GST Bill-GST Council-Need for GST in India- Challenges for the introduction of GST in India- Benefits of GST	Short question, Short essay
	1.2	Subsuming of taxes-Framework of GST in India-CGST-SGST-UTGST-IGST-Computation-GSTN-GST Common Portal-HSN-SAC-GSTIN-Goods outside the scope of GST	Short question, Short essay

	1.3	Concepts- Agent- Aggregate Turnover- Agriculturist-Assessment-Business-Business Vertical-Capital Goods-Casual Taxable Person-Central Tax-Common portal- Composite supply-Continuous Supply of goods-Continuous supply of services-Council-Electronic Commerce-Electronic Commerce Operator- Exempt Supply	Short question, Short essay and Long essay
	1.4.	Goods-Input-Input Service- Input Service Distributor- Input tax-Input Tax Credit-Inward Supply- Job work- Location of the recipient of services-Location of the supplier of services-Manufacture-Mixed Supply-Non-resident Taxable Person-Non-taxable territory-Output Tax-Outward Supply	Short question, Short essay and Long essay
	1.5.	Person-Place of Business-Principal-Principal Place of Business-Principal Supply-Recipient-Registered Person-Reverse Charge-Services-Supplier-Taxable Person-Taxable Supply-Taxable Territory-Works Contract.	Short question, Short essay and Long essay
Module – 2: Levy and collection of tax, time, value and place of supply and input tax credit – 25 hours			
2	2.1.	Supply-Scope of Supply-Tax liability on Composite and Mixed Supplies-Levy and Collection-Reverse Charge-Electronic Commerce Operator-Composition Levy. Time of supply of goods-Time of supply of services-Value of taxable supply. Place of Supply	Short question, Short essay and Long essay
	2.2	Eligibility and conditions for taking input tax credit- Apportionment of credit-Blocked Credits-Availability of credit in special circumstances-Reversal of credit under special circumstances	Short question, Short essay and Long essay
	2.3	Job Work-Input tax credit in respect of inputs and capital goods sent for job work-Input Service Distribution	Short question, Short essay and Long essay
	2.4	Manner of distribution of credit by ISD-Recovery of excess credit by ISD-Availing and utilization of ITC-Computation of GST.	Short question, Short essay and Long essay
	2.5	Problems on Time and place of supply, Value of supply, value of taxable supply, Input tax credit, Invoice value, GST payable	Problems- Short answer, short essay and long

			essay
Module 3 : Registration, Tax Invoice, Credit and Debit Notes, Accounts and Records, Returns, Payment of Tax and Refund, Assessment and Audit- 25 hours			
3	3.1	Person liable for registration-Person not liable for registration-Compulsory Registration-Procedure for registration-UIN- Deemed Registration-Special provisions relating to casual taxable person and non-resident taxable person	Short question, Short essay and Long essay
	3.2	Cancellation of registration-Revocation of cancellation of registration. Tax Invoice-Credit and debit notes-	Short question, Short essay and Long essay
	3.3	Prohibition of unauthorized collection of tax-Accounts and records to be maintained- Period of retention of accounts. Furnishing details of outward supplies-Furnishing details of inward supplies-Furnishing of returns by regular tax payers	Short question, Short essay and Long essay
	3.4	First Return-Claim of input tax credit and provisional acceptance-Matching, reversal and reclaim of input tax credit-Matching, reversal and reclaim of reduction in output tax liability	Short question, Short essay
	3.5	Annual Return-Final Return-Default in furnishing return-Information return-GST practitioners. Payment of tax, interest, penalty and other amounts	Short question, Short essay and Long essay
	3.6	Electronic Cash Ledger-Manner of utilization of amount in Electronic Cash Ledger-Electronic Credit Ledger-Manner of utilization of ITC-Electronic Liability Ledger-Order of discharge of tax and other dues	Short question, Short essay and Long essay
	3.7	Computation-Interest on delayed payment of tax-Tax Deduction at Source-Collection of Tax at Source. Refund of tax-Situations-Time Limit-Order of refund-Principle of unjust enrichment-Consumer Welfare Fund-Withholding of refund-Interest on delayed refunds.	Short question, Short essay and Long essay
	3.8	Self-assessment-Provisional Assessment-Scrutiny of returns-Assessment of non-filers of returns-assessment of unregistered persons-Best judgement assessment-Summary Assessment. Audit by tax authorities-Special audit.	Short question, Short essay and Long essay

Module 4: Authorities, Inspection, search, seizure and arrest, Demand and Recovery, Offences and Penalties, Appeals and Revision – 15 hours			
4	4.1	Power of inspection, search and seizure- Inspection of goods in movement	Short question, Short essay and Long essay
	4.2	E-Way Bill. Determination of Tax and Recovery Proceedings- Modes-Offences and penalties	Short question, Short essay and Long essay
	4.3	Appeal to Appellate Authority – Power of Revisional Authority- Appeal to Appellate Tribunal-Appeal to High Court-Supreme Court-Non-Appealable decisions and Orders	Short question, Short essay and Long essay
Module 5 : An Overview of Customs Law in India – 20 hours			
5	5.1	Constitutional Provisions-Overview of Customs Law in India-Basic Concepts and Definitions	Short question, Short essay
	5.2	Types of Duty-Levy of Tax-Point and Circumstances of Levy-Classification of Goods-Taxable event for Customs Duty	Short question, Short essay and Long essay
	5.3	Valuation and Valuation Rules-Exemptions from Customs Duty	Short question, Short essay, Long essay and problems
	5.4	Warehousing-Import Export Procedure- Duty drawback	Short question, Short essay and Long essay
	5.5	Types of Warehouses-Warehousing Bonds-Period of Warehousing-Removal of goods from Warehouse-Clearance for home consumption-Rules and Provisions regarding Baggage.	Short question, Short essay and Long essay

Suggested Assignments

1. Make a report on the state wise and national revenue on account of GST
2. Present different cases of valuation under GST and Customs Act
3. Compare the previous Indirect Tax regime with that of the present

Recommended Text Books

- 1) Handbook on Goods and Services Tax – CA Pushpendra Sisodia, Bharat LawHouse
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 4) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 5) All about GST- V S Datey- Taxmann Publications.
- 6) Basics of GST- Nitya Tax Associates- Taxmann Publications
- 7) Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
- 8) Customs Law Manual- R K Jain- CENTAX Publications
- 9) Customs Law- V S Datey- Taxmann publications

Additional References

- 1) *Bare Act CGST*
- 2) *Bare Act SGST*
- 3) *Bare Act IGST*
- 4) *Bare Act- Customs Act*
- 5) *Study Material of ICAI – IPCC and Final*

Break up of Theory and Problems for Examination

Section A- 8 Theory 2 problems
Section B – 6
Theory 2 Problems
Section C- 3 Theory and 1
Problem

ELECTIVE COURSE: Marketing and International Business

Course Code	PG20CO314-IB
Title of the Course	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
Type	Core- Elective
Credits	4
Hours	6 per week and Total 108 hours

Objective of the Course:

To equip the students to have an understanding on the various aspects of fast growing areas of logistics and supply chain management

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	To have an understanding on the concept of Logistics, the elements involved, Logistics Management and Principles	K2	PSO 1, 6
2	Learner should be able to have an idea regarding various Demand Forecasting Techniques	K3	PSO 1, 6
3	After learning the module, there shall be an understanding on transportation process and major documents involved in Air and Ocean Logistics Management	K2	PSO 1, 6
4	To get a clear idea on Supply Chain Management, its process and evaluate the strategies involved	K2 & K3	PSO 1, 6
5	To have an idea regarding Warehousing, its importance and analyse the role of computers in modern day warehousing	K2	PSO 1, 6
6	To have an overview on various trends and developments taking place in the field of Logistics and Supply Chain Management.	K2	PSO 1, 6

Knowledge Levels: K2-Understanding and K3-Applying

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1. Introduction to Logistics Management -18 hours			
1	1.1	Introduction to Distribution Logistics: Nature, Importance and Scope of Logistic Decisions History and Evolution of Logistics Objectives Elements Activities and Importance	Short questions, Short essays, Long essays
	1.2	Systems Approach to Logistics Integrated Logistics Total Cost Concept	Short questions, Short essays, Long essays
	1.3	Logistics Management- Meaning and Types Logistics Network Logistics Resources Advantages through Logistics Management	Short questions, Short essays, Long essays
	1.4	Principles of Logistics Information Logistics Information System Flow Need, Characteristics and Design	Short questions, Short essays, Long essays
Module 2. Forecasting – 15 hours			
2	2.1	Logistics Demand Forecasting The Nature of Demand Forecast Components	Short questions, Short essays
	2.2	Forecast Techniques Logistics Forecasting Forecast Error	Short questions, Short essays, Long essays
	2.3	Transportation Infrastructure: Principles Model Characteristics Logistics Location Structure	Short questions, Short essays
Module 3. Transportation and Documentation– 20 hours			
3	3.1	Transportation and Physical Distribution: Importance and Modes of Transportation	Short questions, Short essays
	3.2	Selection of Transportation Modes Multi modal Transportation	Short questions, Short essays, Long essays
	3.3	Major Documents in Air Cargo and Ocean Logistics Management: Airway Bill, Bill of Lading, MBL, HBL, CY, CFS, Seaway Bill, Multimodal Transport Document	Short questions, Short essays, Long essays

	3.4	Carrier Liabilities Inter – State Good Movement and Problems Transportation Management	Short questions, Short essays
Module 4- Supply Chain Management – 20 hours			
4	4.1	Supply Chain Management Models and Strategy Supply Chain Management: Definition, Objectives, Applications and Types	Short questions, Short essays, Long essays
	4.2	Conceptual Models – Mathematical Models – Simulation Models – Formal Models – Implicit Business Models Key issues in Supply Chain Management	Short questions, Short essays, Long essays
	4.3	Inventory Management– The effect of demand uncertainty managing Inventory in the Supply Chain	Short questions, Short essays
	4.4	Push and Pull Systems Dell's Supply Chain Strategy Demand and Cash Flow in Supply Chain Management.	Short questions, Short essays, Long essays
Module 5. Warehouse Management– 15 hours			
5	5.1	Warehousing: Role and Modern Concept of Warehousing Private Vs Public Warehousing Planning Warehousing Operations	Short questions, Short essays
	5.2	Site Selection Warehouse Layout Material Handling Management of Receipts and Issues	Short questions, Short essays, Long essays
	5.3	Computers and Warehouse Management Order processing Importance to Customer Service Model of Performance Measurement Packaging and Utilization	Short questions, Short essays
Module 6. Trends in Logistics and Supply Chain Management - 20 hours			
6	6.1	Recent trends--E-Logistics: Structure and Operation. Logistics Resource Management- eLRM.- Reverse Logistics: Meaning and Scope	Short questions, Short essays, Long essays
	6.2	Green logistics Outsourcing logistics Third party and Fourth party logistics providers Agile Supply Chains Reverse Supply chain. Agro Supply Chains	Short questions, Short essays, Long essays

	6.3	Recent Trends in Supply Chain Management- New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E-Commerce in Supply Chain Management, Green Supply Chain Management, Distribution Resource Planning, World Class Supply Chain Management	Short questions, Short essays, Long essays
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Suggested Assignment

1. To present cases of issues in logistics and supply chainmanagement.
2. To present an overview of operations of air cargo and shipping logisticsprocedure

Recommended Text Books

1. KrishnaveniMuthiah, Logistics Management & World Sea borne Trade, Himalaya Publishing House,Mumbai
2. Satish C. Ailawadi&Rakesh Singh, Logistics Management, Prentice-Hall of India PvtLtd.,New Delhi.
3. .Donald J. Bowersox& David J. Closs , Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi
4. .Satish C. Ailawadi&Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., NewDelhi.
5. SarikaKulkarni , Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi.
6. P.S. Senguttavan, Fundamental of Air Transport Management, Oxford Atlas-Oxford Publishing

References

1. David J. Bloomberg, Stephen LeMay ,Logistics, Prentice-Hall of India PvtLtd.,
2. Donald Waters, Logistics. Palgrave Macmillan, New York.
3. Simon Taylor, Air transport logistics,Hampton
4. Sung Chi-Chu , 4th Party Cyber Logistics for Air Cargo, Boston, Kluwer Academic Publishers

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

FOURTH SEMESTER COURSES

Course Code	PG20CO415
Title of the Course	ADVANCED COST AND MANAGEMENT ACCOUNTING
Type	Core
Credits	4
Hours	6 per week and Total 108

Objective of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Apply activity based absorption methods instead of conventional Absorption Method.	K3	PSO 1, 2
2	Apply the Marginal Costing Principles in decision making situations of businesses.	K3	PSO 1, 2
3	Dealing with practical cases of pricing decisions in different situations	K5	PSO 1, 2
4	Understand the concepts of Standard Costing, and the process of Cost Control through it.	K2 & K3	PSO 1, 2
5	Deal with the practical issues related to Transfer Pricing	K3	PSO 1, 2

Knowledge Levels: K2-Understanding, K3-Applying and K5-Evaluating

Unit wise Arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1. Activity Based Costing - 25 hours			
1	1.1	Meaning, Definition and Purposes of ABC Cost Object Cost Drivers	Theory only
	1.2	Steps involved in installation of ABC system - Stages involved in Activity Based Cost – Difference between Traditional Absorption Costing and ABC	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 Variance Analysis and Budgeting	Problem and Theory
	1.7	Direct Product Profitability Customer Profitability Analysis	Problem
Module 2 -Marginal Costing and Applications – 25 hours			
2	2.1	Marginal Costing Marginal Costing Equation Break-Even Point Profit Volume Ratio Advantages and Limitations of Marginal Costing	Problems 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 Impact of Incremental Contribution Analysis	Problems
	2.5	New Product Launch – Export Order Identification.	Problems and Theory
Module 3:Pricing Concepts and Decisions – 15 hours			
	3.1	Pricing Methods – Cost Plus Pricing, Pricing to earn targeted Profit, Variable Cost Pricing Situations where MCP is applied	Problems and Theory

3	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 and 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			
4	4.1	Standard Cost: Meaning and definition Standard 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 and Problems
	4.3	Labour Cost Variance – Labour Rate Variance – Labour Hour Variance – Labour Mix Variance – Idle Time Variance	Theory and Problems
Module 5: Transfer Pricing – 30 hours			
5	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 and 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 and Problems
	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

Additional References

1. Study Material of IPCC and Final-ICAI
2. Study Material of ICMA

Break up of Theory and Problems for Examination

Section A- 5 Theory 5 Problems

Section B – 3 Theory 5 Problems

Section C- 1 Theory and 3 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO416
Title of the Course	INCOME TAX – ASSESSMENT & PROCEDURES
Type	Core
Credits	4
Hours	7 per week and Total 126

Objectives of the Course:

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

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Compute the Total Income and Tax Liability of Firms and Association of Persons	K2 & K3	PSO 4, 6
2	Carry out Assessment of Companies and determine their tax liability	K2 & K3	PSO 4, 6
3	Make the assessment of Co Operative Societies and Trusts.	K2 & K3	PSO 4, 6
4	Understanding about the Assessment Procedures, TDS and Advance Payment of Tax and application in various situations	K2 & K3	PSO 4, 6
5	Learn Tax Planning concepts and apply the Same	K2 & K3	PSO 4, 6

Knowledge Levels: K2-Understanding and K3-Applying

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1: Assessment of firms and AOPs – 35 hours			
	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 Problems

1	1.2	Computation of Book Profit Taxable Income and Tax Liability of a Firm – Computation of Income of the Partners	Theory and Problems
	1.3	Assessment AOP/BOI – Computation of share of a member of AOP/BOI	Theory and Problems
Module 2: Assessment of Companies – 31 hours			
2	2.1	Types of Companies – Residence of Companies	Theory and Problems
	2.2	Minimum Alternative Tax Tax Credit Marginal Relief	Theory and Problems
	2.3	Company Assessment Computations of Taxable Income and Tax Payable	Theory and Problems
Module 3: Assessment of Co operative Societies and Trusts – 30 hours			
3	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 Problems
	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 Problems
	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 Problems
Module 4: Income Tax Authorities and Assessment Procedures –15 hours			

4	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 Re Assessment 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 Problems in Deduction and Collection of Tax at Source Problems in Advance Payment of Tax Interest on short fall of advance tax including Interest under 234A, B and C Double Taxation Avoidance	Theory and Problems
Module 5- Tax Planning – 15 hours			
5	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, Case Type and 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

Reference

1. Direct Taxes Law and Practice- Singhania V K, Taxmann Publications Ltd.
2. Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.
3. Study material for IPCC and Final on Direct Taxation by ICAI
4. Study material on Direct Taxes by ICAI
5. Income Tax Act and Rules

Break up of Theory and Problems for Examination

Section A- 6 Theory 4
Problems Section B – 4
Theory 4 Problems
Section C- 1 Theory
3 Problems

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes,
Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers,
Assignments, Quiz Assignments, Terminal Examinations, Case
Study and Group Discussions

ELECTIVE COURSES (Two courses in the semester)

Group 1- Finance and Taxation Stream

Course Code	CM800401
Title of the Course	DERIVATIVES AND RISK MANAGEMENT
Semester	Four
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108

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.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Remember and Apply	PSO4, 6
2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks	Analyse and Apply	PSO4, 6
3	Understand and explain the concept of forward market and its function ,	Understand	PSO4, 6
4	Analyse the operation and pricing of various types of futures	Analyse, Creative	PSO4, 6
5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts	Understand, analyse and Creative	PSO4, 6
6	Develop an idea of exchanges through swaps	Understand and apply	PSO4, 6

Unit wise Distribution of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Introduction to Derivatives – 10 hours			
1	1.1	Derivatives – meaning – types of derivatives – evolution – economic benefit of derivatives – classification of derivatives – limitations	Theory
	1.2	derivatives market – history of derivatives – participants in derivatives market – functions of derivatives market –	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 money – discounting and compounding techniques – continuous compounding	Theory and Problems
Module 2: Risk – 10 hours			
2	2.1.	Risk in different markets (Commodity, Currency, and security market) – implications of risk – risk perception of individual and institutions –	Theory
	2.2	Measurement of risk – Value at Risk – Applications, uses and limitations of VaR – Risk Management using derivatives	Theory and Problems
Module 3: Forward Contracts – 20 hours			
3	3.1	Forward – meaning – features of forward contract – classification of forward contract – 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			
4	4.1	Futures contract – features – forward vs. futures – delivery terms – long and short positions – open interest – types of futures – uses of futures –	Theory
	4.2	trading mechanism – margin money requirements – 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 –	Theory
	4.6	Currency futures – clearing and settlement – use of currency futures –	Theory
	4.7	Interest rate futures- Functions	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-	Theory and Problems

Module 5: Options and Swaps – 30 hours			
5	5.1	Options – types – uses – basic concepts & terminologies – value of options – intrinsic value and time value – option positions – pay off – combination of options – Tunnels, spreads-exotic options , lookback, barrier, compound, Asian options	Theory
	5.2	Option trading – option trading strategies – Basics, Spreads and Combinations- Straddle, Strangle, Straps and Strips, 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 investors etc	Theory and Problems
	5.5	Option pricing – determinants of option pricing – put call parity theory	Theory and Problems
	5.6	models of option pricing – Black-Scholes model – assumptions – notations – calculation of option price – Pricing of European options and American options (theory and problems) –	Theory and Problems
	5.7	Binomial model of option pricing – assumptions – methodology (theory and problems) –	Theory and Problems
Module 6: Swaps – 8 hours			
6	6.1	Swaps – features – classification – Interest rate and Currency Swaps- Mechanism of swaps-	Theory
	6.2	Swapping through intermediaries – economic motives for swaps-Swaptions – Advantages and Disadvantages of swaps	Theory

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.

References

1. Options , Futures and Other Derivative securities, John C. Hull, PHI
2. Financial Derivatives, An Introduction to Futures, Forwards, Options and Swaps, Keith Redhead, PHI

Break up of Theory and Problems for Examination

Section A- 8 Theory 2 problems

Section B – 5 Theory 3 Problems

Section C- 3 Theory and 1 Problem

Course Code	CM800402
Title of the Course	PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE
Semester	Four
Type	Core
Credits	4
Hours	6 per week and Total 108

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.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation	Understand and Evaluate	PSO4, 6
2	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.	Understanding & Evaluate	PSO4, 6
3	Know the meaning of Behavioural Finance, its evolution and related theories	Understand & Remember	PSO4, 6
4	To understand different Heuristics, Biases and other Irrational Investment Behaviours	Understanding and evaluate	PSO4, 6
5	Understand the relationship between biases and to adopt techniques to lower the impact of biases	Understand & Apply	PSO4, 6

Unit wise arrangement of the Course:

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Introduction to Household Financial Management – 18 hours			
1	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,

		- Financial capability -Assessment of Financial capability	Short Essay and Long Essay
	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			
2.	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- House hold Budget- Analyzing house hold 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 – Significance – Factors affecting financial well being – Models for studying financial well being – Economic well being and its relation with financial well being.	Short answer, Short Essay and Long Essay
Module 3: Behavioural Issues in Financial Decision making – 25 hours			
3.	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	Short answer,

		Factors - foundations of behaviour-behavioural models-	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			
4.	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			
5	5.1	Interaction Between Biases - Outcomes Of Biases - Intermediate Outcomes - Final Outcomes	Short answer, Short Essay and Long Essay
	5.2	Dealing With Biases - Overcoming The Biases - Debiasing (Identification of Potential Bias, Considering Techniques to Lower the Impact, Evaluation of Selected Technique)	Short answer, Short Essay and Long Essay

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. Sulphery, M. M.: Introduction to Behavioural Finance, PHI Learning P. Ltd., New Delhi
5. Lucy A. Akert and Richard Deaves, Understanding Behavioural Finance, Cengage Learning.

Additional References

1. Personal Finance: Turning Money into Wealth and Student Workbook, Arthur J.
2. Keown, Prentice Hall Thaler, Richard H. (1993), Advances in Behavioral Finance, Russell Sage Foundation
3. Shefrin, Hersh, (2000). Beyond Greed and Fear: Understanding Behavioral Finance and the Psychology of Investing, Harvard Business School Press.
4. Shleifer, Andrei, (2000). Inefficient Markets: An Introduction to Behavioral Finance, Oxford University Press.
5. Singhal, Vijay, Beyond the Random Walk: A Guide to Stock Market Anomalies and Low-Risk Investing, Oxford University Press.
6. Thaler, Richard & Barberis, Nicholas. (2002) *A Survey of Behavioral Finance*, <http://dx.doi.org/10.2139/ssrn.327880>
7. More Than You Know Finding Financial Wisdom in Unconventional Places (By Michael J. Mauboussin Columbia University Press)
8. Kahneman, Daniel & Tversky, Amos. (2000). *Choices, Values and Frames*. Cambridge University Press
9. Julie Berkenmair, Financial Capability and Asset Development, Research, Education Policy and Practice, Oxford University Press
10. Albert Bandura, Social Foundations of Thought & Action- A Social Cognitive Theory, Prentice Hall

Course Code	PG20CO417-IB
Title of the Course	RETAIL AND RURAL MARKETING
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108 hours

Objective of the Course:

To familiarize the students with the concepts, structure, issues and developments in Retail and Rural Marketing.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Understanding on the concept and structure of Retail Marketing and its status in India	K2	PSO1, 4
2	Idea regarding the various formats prevailing in retail sector and the setting up and functioning of retail stores	K2 & K4	PSO1, 4
3	Understand the marketing mix available for Retail Marketing and the various aspects of HRM applicable for retailing	K2 & K3	PSO1, 4
4	Develop an idea on emerging trends of retailing in India	K4	PSO1, 4
5	Understanding regarding rural markets and marketing, its structure in India and the process and importance of agricultural Marketing	K2	PSO1, 4
6	Understand the elements of marketing mix applicable in rural marketing, the role of FMCG in rural markets and also the emerging trends in rural markets in India.	K2	PSO1, 4

Knowledge Levels: K2-Understanding, K3-Applying and K4-Analyzing

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1. Introduction to Retail Marketing -18hours			
1	1.1	Introduction to Retailing: Meaning and Characteristics Functions of Retailing	Short questions, Short essays
	1.2	Types of Retailing: Traditional and Non-traditional Retailing	Short questions, Short essays, Long essays
	1.3	Retail Management Decision Retail Planning Process-	Short questions, Short essays
	1.4	Retail Management in India Organized and Unorganized Indian Retail Industry	Short questions, Short essays, Long essays
	1.5	Global trends in Retailing Macro and Micro Environmental influences Emerging Trends and Challenges	Short questions, Short essays, Long essays
Module 2. Retail Formats and Store Operations – 15hours			
2	2.1.	Retail Formats Different Types of Retail Format Target Market and Store Location Trading Area Analysis	Short questions, Short essays, Long essays
	2.2	Positioning of Retail Shops Retail Store Image Store Layout and Design Store Display and Ambience Retail Signage Types and Characteristics	Short questions, Short essays, Long essays
	2.3	Components of Retail Store Operations Duties and Responsibilities of Store Manager	Short questions, Short essays
Module 3. Retail Marketing Mix – 20 hours			
	3.1	Retail Marketing Mix Merchandise Management Service Retailing and Product Retailing Retail Branding Pricing for Retailing	Short questions, Short essays

3	3.2	Retail Promotion- Retail Promotional Mix Strategy. Retail Sales Promotional Schemes Logistics Logistics Competitive Strategy Scope of Logistics Retail Marketing Strategies	Short questions, Short essays, Long essays
	3.3	Retail Shoppers Behaviour Shopping Process Influences of Shopper's Attitude- Perception Personality and Life Style in Retail Shopping Behaviour	Short questions, Short essays
	3.4	Handling Complaints Delivering Value of Retail Shoppers HRM Function in Retailing Motivating Retail Employees Building Employee Commitment Issues in Retail Human Resource Management	Short questions, Short essays, Long essays
Module 4- Trends and Prospects of Retailing in India- 10 hours			
4	4.1	Concept and Definition of E Retailing Different Models of E Retailing; Model for Web based Information System in E-retailing	Short questions, Short essays, Long essays
	4.2	Performance of retail sector in India FDI in retailing in India Challenges and Prospects of Retailing in India	Short questions, Short essays, Long essays
Module 5. Fundamentals of Rural and Agricultural Marketing – 24			
5	5.1	Rural Market : Nature and Characteristics Significance- Rural Marketing Urban VS Rural Market	Short questions, Short essays,
	5.2	Rural Marketing Environment Demographic Characteristics Factors contributing to the growth and development of Rural Marketing in India Problems of Rural Marketing	Short questions, Short essays, Long essays
	5.3	Agricultural Marketing: Nature and type of agricultural produce Types of agricultural markets Agricultural Marketing Functions of agricultural Marketing	Short questions, Short essays, Long essays

	5.4	Functionaries in Agricultural Marketing Methods of sale in Agricultural Marketing Contract Farming Concept	Short questions, Short essays
Module 6. Rural Marketing Mix and Emerging Trends in Rural Marketing - 21 hours			
6	6.1	Rural Consumer Behaviour Feature Factors Affecting Rural Consumer Behaviour	Short questions, Short essays, Long essays
	6.2	Market Segmentation for Rural Markets- Product Strategy and Product Mix Decision for Rural Marketing- Pricing Strategies for Rural Marketing- Promotional Measures in Rural Market - Logistics and Distribution Methods Applicable for Rural Market	Short questions, Short essays
	6.3	FMCG Sector in Rural Marketing- Marketing Channels for FMCG- Rural Marketing of Consumer Durables in India	Short questions, Short essays
	6.4	Emerging Trends in Rural Marketing- Increasing Role of Corporate Houses in Rural and Marketing Communication in Rural Markets Digitalising Indian Rural Markets E-Rural Marketing	Short questions, Short essays, Long essays

Suggested Assignment

1. To present the rural market structure applicable in near byvillages.
2. To compare the modes of functioning of various retail outlets in nearbylocalities
3. New product designs and marketing mix for ruralmarkets

Recommended Text Books

1. Dr L Natarajan Retail Marketing ,MarghamPublications
2. David Gilbert - Retail Marketing management – Prentice Hall ofIndia
3. Badri R V and Badi N V, Rural Marketing , Himalaya PublishingHouse
4. Habeeb U R and Rahman K S- Rural marketing in India , Himalaya Publishing House
5. CSG Krishnamacharya and Lalitha Ramakrishna – Rural Marketing – Pearson Education Asia –OUP
6. Acharya S S and Agarwal N L – Agricultural Marketing In India, Oxford and IBH Publishingcompany

References

1. Barry Berman and Joel R Evans Retail Management: A Strategic Approach, McMillan Publishing Company
2. Jesko Perrey and Dennis Spillecke, Retail Marketing and Branding – Wiley Publications
3. A K Singh and SK Pandey Rural Marketing: Indian Perspective, New Age International
4. Balaram Dogra and Karminder Ghuman. Rural Marketing: Concepts and Cases, Tata McGraw Hill

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO418-IB
Title of the Course	INTERNATIONAL MARKETING
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108

Objective of the Course:

To familiarise the learners with the issues and developments in international marketing and understand the marketing mix applicable.

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Understanding on International Marketing and Environment.	K2	PSO1, 4
2	To understand the various aspects in connection with product planning and development in International scenario.	K2	PSO 1, 4
3	Get an idea regarding Segmentation, Targeting, Positioning in Global Market and International Pricing Strategies	K2& K3	PSO1, 4
4	Acquaintance with international logistics, mode of entry and promotional measures	K2	PSO1, 4
5	Develop an understanding regarding research in International Marketing and terms of payments as well as inco terms	K2	PSO1, 4
6	Get an overview on risk in International Market, aspects of International Marketing and Global e-marketing .	K2	PSO1, 4

Knowledge Levels: K2-Understanding and K3-Applying

Unit wise arrangement of the Course

Module No.	Unit No.	Contents of the Unit	Remarks
Module 1. Introduction to International Marketing -15hours			
1	1.1	International Marketing: Meaning and Scope Domestic Marketing Vs International Marketing Aspects of the Domestic and Foreign Environments Developing Global Awareness	Short questions, Short essays, Long essays
	1.2	Principles of International Marketing Stages of International Marketing Strategic Orientation: Ethno centric, Poly centric, Regio centric and Geo centric orientations Domestic Market Extension Multi Domestic Market Orientation	Short questions, Short essays, Long essays
	1.3	Benefits of International Marketing International Marketing Environment Driving and Restraining Forces for International Marketing	Short questions, Short essays, Long essays
Module 2. Segmentation, Positioning and International Product Policy and Planning – 18hours			
2	2.1	Global Market Segmentation Types: Global Targeting Factors determining targets Global Product Positioning	Short questions, Short essays, Long essays
	2.2.	Products: National and International The New Product Development International Product Planning Need for Product Planning Product Design considerations in International Market	Short questions, Short essays, Long essays
	2.3	Product Adaptation and Standardization Product Life Cycle in International Market International Product strategies based on PLC Product Standardisation Vs Product Adaptation Product Modification	Short questions, Short essays, Long essays

	2.4	Branding Decisions and Alternatives Brand Consolidation Marketing Strategies Regarding Branding Brand Characteristics Brand Protection	Short questions, Short essays,
	2.4	Packaging Domestic Vs Export Packaging Criteria for International or Export Packing Mandatory and Optional Packing Modifications	Short questions, Short essays
Module 3. International Pricing Strategies – 20 hours			
3	3.1	Introduction to pricing in International Market Price and Non-Price Factors Environmental Influences on Pricing Source of Price Information Methods of Pricing for Traditional and Non Traditional Products	Short questions, Short essays
	3.2	International Pricing Strategies Marginal Cost Pricing Market Oriented Export Pricing Data required for Export Price Decisions	Short questions, Short essays, Long essays
	3.3	Gray Market goods Dumping and Price Distortion Types of Dumping Legal aspects of Dumping Consequences of Dumping Steps to Restrict Dumping Counter Trade and Types of Counter Trade	Short questions, Short essays, Long essays
	3.4	Transfer Pricing Major alternatives: Cost based, Market based and Negotiated prices Global Pricing Policy Alternatives Administered Pricing and Cartels	Short questions, Short essays, Long essays
Module 4- International Distribution, Logistics Planning and Promotion- 20 hours			
	4.1	Identifying Foreign Markets Classification of World Markets On the Basis of Stages of Demand Stages of Development Other Criteria	Short questions, Short essays

4	4.2	Methods of Entry into a Foreign Market Forms of Organisations in Foreign Markets Techniques in International Marketing Subcontracting, Joint Venture and CounterTrade Arrangements Other Alternatives	Short questions, Short essays, Long essays
	4.3	International Logistics Planning and Distribution – Definition and Importance	Short questions, Short essays
	4.4	Direct and Indirect Channels Factors Involved in Distribution Systems	Short questions, Short essays
	4.5	Promotion Measures Promotion Appeals Media Selection Campaign Design Management Rules for International Advertising Considerations in Global Advertising Standardised International Advertising Other Promotional Measures in International Market	Short questions, Short essays, Long essays
Module 5- International Marketing Research, Terms of Payment and Inco Terms - 20 hours			
5	5.1	Concept of Marketing Research Need for Overseas Marketing Research Approach to Marketing Research Scope of International Marketing Research	Short questions, Short essays, Long essays
	5.2	International Marketing Research Process and Methodology Domestic Vs International Market Research Market Surveys Marketing Information System Sources of Market Information Types of information needed Steps in International Marketing Research Problems in International Marketing Research	Short questions, Short essays, Long essays
	5.3	Terms of Payment: Cash, Letter of credit, Documents against Payments and Acceptance, Open Account, Consignment	Short questions, Short essays, Long essays

	5.4	Inco Terms- EXW, FAS, FOB, C&F, CIF, CPT, CIP, DAP, DAT, DDP	Short questions, Short essays
Module 6. Risk Management , Legal and Ethical aspects of International Marketing and Trends in Internal Marketing- 15 hours			
6	6.1	Types of Risks in International Marketing: Commercial Risks, Political Risks, Cargo Risk, Legal Risks, Credit Risk, Rate Fluctuation Risks Management of Various Risks	Short questions, Short essays, Long essays
	6.2	Nature of International Business Disputes and Proposed Action Legal Concepts Relating to International Business International Dispute Settlement Machinery	Short questions, Short essays, Long essays
	6.3	Ethical Consideration In International Marketing and Marketing Communications	Short questions, Short essays
	6.4	Global E-Marketing Developing a Global E Marketing Plan Benefits and Risks in Global E- Marketing Components of Electronic Value Chain	Short questions, Short essays

Suggested Assignment

1. To collect export statistics of recent years
2. To compare international marketing strategies of MNCs.
3. Comparison of philosophies, objectives , strategies, product categories brands dealt, environmental concerns etc of prominent companies

Recommended Text Books

1. Francis Cherunilam , International Marketing -Texts and Cases Himalaya Publishing House
2. Rakesh Mohan Joshi- International Marketing- Oxford University Press
3. Subash Jain, International Marketing Management ,CBS
4. Khushpat S Jain and Apexa V Jain, International Marketing, Himalaya Publishing House
5. R L Varshney and B Bhattacharya, International marketing Management-An Indian Perspective, Sultan Chand and Sons

References

1. Philip R Cateora, Mary C Gilly, John L Graham, International Marketing, Tata McGraw Hill

2. C Samuel Craig, Susan P Douglas, International Marketing Research, Wiley
3. Philip Kotler, International Marketing Management, Prentice Hall

Learning Pedagogy

Class Room Lecture, Seminar, Group Discussions, PPT, Online Classes, Self – Study and Classes through Social Media Platform

Assessment Tools

Both Formative and Summative Assessments; Test Papers, Assignments, Debates, Quiz Assignments, Terminal Examinations, Case Study , Content Analysis, Observations, Interviews and Group Discussions

Course Code	PG20CO4P
Title of the Course	DISSERTATION/ PROJECT
Type	Core- Project
Credits	4
Hours	NA

Course Outcome No.	Expected Course Outcome	Knowledge Level	Programme Specific Outcome Linkage
1	Quality Research Output and presentation	K5, K4 & K3	PSO 3, 4 and PO 3, 5, 6

Knowledge Levels: K3-Appling, K4-Analyzing and K5-Evaluating

Guidelines for Project Report

1. All students shall prepare and submit project report as part of the programme. The project has to be undertaken on an individual basis.
2. The general guidelines of PGCSS Regulations 2019 of M G University shall apply for both Internal and External Evaluations of Project Report.
3. The Project shall be done under the supervision and guidance of faculty of the department.
4. The project work shall **commence preferably by second semester and at least by third semester**. Students shall submit the report in the prescribed format at least three weeks before the commencement of end semester examination of the fourth semester. Internal assessment shall be based on completion of the project, following the norms prescribed in General Guidelines.
5. The area of project shall be related to business/ commerce/ related fields/ and may be closely associated to the area of specialization. Topics shall also be selected with the help of linkages with industry or policy making bodies.
6. The student shall submit copies of project report, either printed or typed. There shall be a minimum of 40 pages and a maximum of 75 pages. The report may be hard bound or soft bound or spirally bound and the printing

can be either double sided or single sided. A **softcopy of the report** may also be submitted to the department.

7. The report shall contain the following:

- Title page with topic, details of the student with Register Number, Supervisor details and Month and Year of Submission.
- Certificate from Supervising teacher and counter signed by the Head of the Department with department seal.
- Declaration by the student which shall include plagiarism details also. The relevant guidelines issued by the UGC and the University shall strictly be adhered to.
- Acknowledgement
- Contents
- Preferably 5 chapters with
Chapter 1 presenting Introduction and Methodology,
Chapter 2 Literature Review,
Chapter 3 Theoretical review,
Chapter 4 Analysis and Interpretation and
Chapter 5 Findings, Conclusion, Suggestions etc.
Guidelines regarding chapterisation are not absolute and may be altered according to topic/ presentation convenience.
- Appendix (Questionnaire/Schedule , Secondary data used for analysis, Statistical calculation detail etc)
- Bibliography
(References may be presented in APA style)

8. The Internal Evaluation of the project shall be done at the department level and the component presentation/viva shall be based on **open presentation by the student, preferably with the help of audio-visual aids, in the form of a defense of the project.** The student has to produce a certificate before the Viva Board from the Head of the Department stating that the open presentation was done for the purpose of Internal Evaluation.

9. It is the responsibility of the student to put earnest effort for the completion of project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.

Course Code	PG20CO4V
Title of the Course	COMPREHENSIVE VIVA
Type	Core- Viva
Credits	2
Hours	NA

Course Outcome No.	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have the capacity to communicate his/her understanding in various subjects studied.	K1, K4 & K5	PSO1 to 6 and PO5

Knowledge Levels: K1-Remembering, K4-Analyzing and K5-Evaluating

Guidelines for Comprehensive Viva

1. Comprehensive Viva will be a part of the programme and the external assessment will be held at the end of fourth semester.
2. The viva shall cover courses of all semesters and basics of commerce and related fields.
3. Elective area of study shall be covered in viva.
4. The Internal Evaluation shall be done by the faculty of the department and shall cover courses of all semester. The schedule of internal viva shall be announced sufficiently earlier and shall be concluded before the commencement of end semester examinations of fourth semester.
5. The student may opt for one course of his/her choice and the Viva Board may select other courses from which questions may be asked.
6. The questions shall be a judicious mix of various categories of difficulty level.
7. The grades shall be awarded based on the answers, the communication skill and presentation skill.

Zero Credit Course- Study Tour/ Industrial Visit/Internship

1. Study Tour/Industrial Visit is a part of M.Com Degree Programme. The Tour/Visit shall be pre-planned with specific objectives and shall be in tune with the Programme Objectives mentioned in the Syllabus document.
2. The visit may be for **one to five days** and can be undertaken in a semester or spread over semesters, depending on the convenience.
3. Industrial visit may cover Manufacturing Units, Service Sector Undertakings, Start Up Units, Units in SEZ or other Specialized Industrial Areas. The student may get acquainted with Organisation Structure, Inventory Management, Production Process, Pay Roll Maintenance, Account etc.
4. The student shall **prepare and submit a diary, either in printed form or as softcopy to the tutor** concerned which shall cover days of visit, learning objectives, interactions, details of observation, outcome etc and shall contain illustrations, pictures, certificates issued, if any etc.
5. The department may also arrange **Short Term Internship** as a part of on the Job Training and encourage students to undertake the training which is in line with the Programme Objectives.

MODEL QUESTION PAPERS

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

First Semester

PG20CO101- SPECIALISED ACCOUNTING

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What are the objectives of setting Accounting Standards?
2. X Ltd provides you the following information .Compute EPS as per AS-20. Number of equity shares outstanding as at beginning of the period - 5,00,000. Bonus issue on 1st July of current year = 3 shares for every 1 share held
Net Profit for current and previous reporting period (assume calendar year) - Rs160 lakhs and Rs.50lakhs
3. Compute goodwill based on 5 years purchase of super profit if (a) Future maintainable profit before tax Rs.15 lakhs, (b) Normal after tax rate of return-20%
(c) Capital employed - Rs.36 lakhs (d) Tax 45%
4. Define Purchase Consideration as per AS14.
5. Is there any difference in the treatment of goodwill and reserves under pooling of interest method and purchase method? If yes state it.
6. What do you mean by NBFC Micro Finance Institutions?
7. Calculate the provisions to be made against advances by NBFC as per Prudential norms from the following data-

Asset Classification	Rs. in lakhs
Standard Assets	8,000
Sub-Standard assets	5,600
Secured portion of Doubtful debts : up to 1 year	2,000
1 to 3 years	1,800
For more than 3 years	550

LossAssets	1,250
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8. Compute NAV of each unit of the Mutual fund-i) Scheme size Rs.10,00,00,000,ii) Face value per unit Rs.10 ,iii) Investment on quoted shares having market value Rs.25,00,00,000 .
9. What are the contents of revenue account of a MutualFund?
10. What is Blockchainaccounting? (8 x 1 = 8)

Section B

Answer any Sixquestions. Answer shall not exceed Twopages (Weight 2)

11. Write short notes on the applicability of accounting standards based on activities performed?
12. i) X ltd .purchased goods at the cost of Rs.40 lakhs in October. Till the end of the financial year,75% of the Stocks were sold. The company wants to disclose Closing Stock at Rs.10 lakhs. The expected Sale value is Rs.11 lakhs and a commission at 10% on sale is payable to the Agent What is the correct closing stock?
- ii) Y Ltd has provided depreciation as per accounting records of Rs.8,00,000 and as per tax records it is Rs.14,00000.Unamortized preliminary expenses as per tax records is Rs 11200.There is adequate evidence of future profit sufficiency. How much DTA/DTL should be recognised? Tax rate is40%
13. From the following information relating to a company calculate the value of its shares
- Issued equity share capital—10,000 shares of Rs.10 each Paid up equity share capital-Rs.8 per share
- 6% preference sharecapital-1,00,000 shares of Rs.10 each fully paid Annual transfers to general reserves - 20%
- Rate of tax-50%
- Expected profit before tax-

Rs.2,00,000 Normal rate of
return-20%

14. At the beginning of a financial year ,a mutual fund scheme had 9 lakhs units of face value of Rs 10.The scheme earned Rs. 81 lakhs during the year,out of which Rs.45 lakhs was earned in first half year. One lakhs units were sold on 30th September at NAV Rs.60Show important accounting entries for sale of units and distribution of dividend at the end of theyear.

15. The abstract of B/S of X Ltd as at 31stMarch:-

Equity share capital @ Rs.100 =Rs
15,00000

12% preference shares @Rs.100 = 8,00000

13% Debentures Rs.300000

On 31st March B Ltd agreed to takeover X Ltd on the following terms

1. For each preference shares in X Ltd Rs.10 in cash and one 9% preference shares of Rs.100 in Bltd
 2. For each equity shares in X ltd Rs.20 in cash and one equity shares in B Ltd of Rs 100 each .It was decided that the shares in B ltd will be issued at market price Rs.140 pershare
 3. Liquidation expense of X Ltd are to be reimbursed by B Ltd to the extent of Rs.10,000. Actual expenses amount toRs.12500
16. A Ltd having share capital of Rs.50 Lakhs divided in to equity shares of Rs.10 each ,was taken over by B Ltd .A Ltd has general reserve of Rs.10,0000 and profit and loss account Cr.Rs.500000.BLtd issued 11 equity shares of Rs. 10 each for every shares of ALtd .Show how the journal entries would be passed in the books of BLtd , for the shares issued under the pooling of interest method of amalgamation.
17. Write short notes on Forensic accounting and leanaccounting
18. How investments are accounted by mutualfunds?

(6 x 2 = 12)

Section C

Answer any Twoquestions. Answer shall not exceed Fivepages. (Weight 5)

19. Briefly explain the concepts of Green Accounting and its Scope and Significance. Also mention its developments in a globalised era.

20. The following information relate to X Ltd as at 31st March (all Figures in lakhs)

Balance Sheet

Liabilities	20x1	20x2	20x3	Assets	200x1	200x2	200x3
Capital: 10000 shares of Rs.100 each fully paid up	10	10	10	Goodwill	4	3	2
Creditors	3.50	4.50	5.50	Factory Building & Machinery (less depreciation)	9	10	10
General reserve	4.50	5.50	6.50	Stock	4	5	6
Profit and loss account	0.80	0.90	1.20	Debtors	0.20	0.90	2.50
				Cash & bank Balance	1.60	2	2.70
Total	18.80	20.90	23.20	Total	18.80	20.90	23.20

The following assets have been undervalued and their real worth to the business being:-

Particulars	20x1	20x2	20x3
Freehold land building and machinery	10	11	12.50
Stock	5.20	6.10	8.00
Net profit after writing off depreciation and provision for taxation a general reserve balance (including opening balance)	4.80	5.70	6.10

According to the company's Article, directors have declared and paid dividends to its members in March each year out of the profit of the relative year. The cost of goodwill of the company was Rs.4 Lakhs. Capital employed at the beginning of the year 20x2 was Rs.19,30,000 including the cost of goodwill and balance in P/L Accountant the same time was Rs.80,000.

Compute i) Average capital employed during the 3 years

ii) Goodwill on the basis of 4 years purchase of the average super

profit on a 10% yield basis.

iii) Yield Value of shares of the business as a going concern

21. Following are the Balance Sheet of X Ltd and Y Ltd on 31st march

Balance Sheet

Equity and liability	X Ltd	Y Ltd	Assets	X Ltd	Y Ltd
Equity Shares of Rs.10 each	600000	300000	Fixed assets	700000	250000
10% preference shares of Rs.10 Each	200000	100000	Stock	240000	320000
Reserve and surplus	300000	200000	Debtors	360000	190000
12% debentures	200000	150000	Bills receivable	60000	20000
Creditors	220000	125000	Cash at bank	110000	40000
Bills Payable	30000	25000	Investment in :- 6000 shares in Y Ltd 5000 Shares in X Ltd	80000	80000
Total	15,50,000	9,00,000	Total	15,50,000	9,00,000

Fixed assets of both the companies are to be valued at 15% above book value and Stock and Debtors are to be taken over at 5% less than their book values. Both the companies are to pay 10% equity dividends, preference dividend having been paid already.

After the above transactions are given effect to X Ltd will absorb Y Ltd on the following terms:-

1. 8 equity shares of Rs.10 each will be issued by X Ltd at par against 6 shares of Y Ltd.
2. 10% preference shares of Y Ltd will be paid off, by issue of 10 % preference shares of Rs.100 each of X Ltd at par.

3. 12% debenture holders of Y Ltd are to be paid off at 8% premium by 12% debentures in X Ltd, issued at a discount of 10%
4. Discount on issue of debentures will be written off against capital reserve to the extent available and balance against revenue reserve, if required.
5. Rs.30000 to be paid by X Ltd to Y Ltd for liquidation expenses.
6. Sundry creditors of Y Ltd include Rs.10,000 due to X Ltd.

Prepare (i) A statement of purchase consideration payable by X Ltd.

(ii) A balance sheet of X Ltd after its absorption by Y Ltd.

22. B Ltd has installed a new plant (not a qualifying asset) at its production facility in a year. It has incurred the following costs:
 - a) Cost as per suppliers invoice plus tax Rs. 300,00,000
 - b) Initial delivery and handling cost Rs.10,00,000
 - c) Cost of site preparation Rs.20,00,000
 - d) Consultant fees for advice on the acquisition of the plant Rs.5,00,000
 - e) Interest charges paid to supplier of plant against deferred credit Rs.10,00,000
 - f) Present value of estimated dismantling cost to be incurred after 10 years Rs. 3,00,000
 - g) Operating losses before commercial production Rs.4,00,000

The company identified Motors installed in the plant as separate component and a cost of Rs. 50,00,000 (included in invoice price) and other costs are allocated to them proportionately. The company estimates the useful life of the plant and those of the motors as 10 years and 6 years respectively and straight line method of depreciation is used.

At the end of 4th year the company replaces the motors installed in the plant at a cost of Rs. 60,00,000 and estimated the useful life of the new motors is 5 years. Also the company revalued its entire class of fixed assets at the end of the 4th year. The revalued amount of the plant as a whole is Rs. 2, 50,00,000. At the end of the 8th year the company decides to retire the plant from active use and also disposed the plant as a whole for Rs.60,00,000.

Assuming that there is no change in the decommissioning liability

during the period of use, how should the company account for the above transactions in its books of accounts in accordance with AS10.

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

First Semester

PG20CO102- ORGANISATIONAL BEHAVIOUR

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. How organisational theory is related to organisational behaviour?
2. Define Organisational Behaviour. What are its goals?
3. Write a note on Organisation Man Model suggested by William H White.
4. What are the biological factors that determine an individual's personality?
5. Explain Herzberg's Two-Factor Theory of Motivation.
6. What are the three concepts that interact in Vroom's theory of motivation?
7. Distinguish between authority and power.
8. Explain Robert House's Path-Goal Theory of Leadership.
9. Write a note on Organisational Culture
10. Explain revolutionary change with example.

(8 x 1 = 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. Explain different models of Organisational Behaviour.
12. Discuss how various disciplines contributed to the development of organisational behaviour.
13. Explain different stages in the development of a group.
14. Compare autocratic and consultative leadership styles.
15. Discuss the managerial issues in the Greiner's five stages of organisational growth.
16. What is Group Cohesiveness? What are the features of a cohesive group?
17. Explain how Grid Training and Sensitivity Training helps in Organisational Development.
18. Explain different elements in the process of learning. (6 x 2 = 12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages. (Weight 5)

19. What are the causes for resistance to change in an organisation? How a manager can overcome these resistances?
20. Explain the strategies for stimulating constructive conflict and resolving destructive conflicts.
21. Which are the major Internal and external factors that influence Perception?
22. Briefly discuss how Transactional Analysis is helpful in analysing and understanding interpersonal behaviour.

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

First Semester

PG20CO103 – MARKETING MANAGEMENT

Time: Three Hours

Maximum Weight: 30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

- 1) What is Brand Equity?
- 2) Define Market Segmentation.
- 3) What is Retail Marketing?
- 4) Explain the 4 Ps of Marketing.
- 5) What is Test Marketing?
- 6) Define Patent.
- 7) Explain the AIDAS model applied in marketing.
- 8) Explain Niche Marketing.
- 9) What is Meta Marketing?
- 10) Explain Product Line.

(1x8=8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

- 11) What is branding? Explain the characteristics of a good brand.
 - 12) Define packaging. What is the significance of package on sales?
 - 13) Enumerate all the factors that influence consumer behaviour.
 - 14) What are the various stages in the buying decision process?
 - 15) Distinguish between marketing and selling.
 - 16) Define market targeting. Discuss the various steps involved in market targeting.
 - 17) What is Product Life-Cycle? What are the different stages in the Product Life-Cycle?
 - 18) Explain the various phases in new product development.
- (6x2=12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages. (Weight 5)

- 19) The service marketing is considered as a distinctive area of study in marketing. Discuss.
- 20) What is market segmentation? What are the bases for market segmentation?
- 21) What do you mean by failure of a product? Explain the factors responsible for product failure.
22. Describe the various factors which influence the modern marketing concept.

(5x2=10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

First Semester

**PG20CO104 – MANAGEMENT OPTIMISATION
TECHNIQUES**

Time: Three Hours

Maximum Weight: 30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What is meant by modelling in O.R?
2. State the meaning and use of artificial variables.
3. What are unbalanced transportation problems?
4. How will you solve maximization problems using assignment techniques?
5. Distinguish between assignment problems and transportation problems.
6. What is decision making under risk? How are decisions made under risk situations?
7. An electric generator costs Rs.20,000. Operating and maintenance cost are Rs.10,000 per year for the first five years. In the sixth and the subsequent years these cost increase by Rs.2000 each year. Assuming 10% cost of money per year. Find the optimum length of time to keep the machine before replacing it.
8. What is the meaning of critical path and slack time in Network analysis?
9. Solve the following Game problem

		B		
		6	8	6
A	4	12	2	

10. An animal feed company must produce 200 Kg of a mixture consisting of ingredients X_1 and X_2 . The ingredient X_1 costs Rs.3 per Kg and X_2 costs Rs.5 per Kg. Not more than 80 Kg of X_1 can be used and at least 60 Kg of X_2 must be used. Formulate the model to minimize the cost of the mixture.

(8 x 1 = 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. What are the characteristics of OR?

12. Solve the following LPP using

graphic method. Minimise Z
 $= 22x_1 + 18x_2$

Subject to $3x_1 + 2x_2 \leq 48$

$x_1 + x_2 \leq 20$

$x_1, x_2 \geq 0$

13. Solve the following transportation problem using NWCM&LCM

	W_1	W_2	W_3	Demand
P_1	7	6	9	20
P_2	5	7	13	28
P_3	4	5	8	17
Capacity	21	25	19	65

14. An Oil company may bid for only one for the two contracts for oil drilling in two different areas. It is estimated that a profit of Rs.30,000 would be realized from the first field of and Rs.40,000 from the second field. These profit amount have been determined ignoring the cost of bidding which amount to Rs.2500 for the first field and Rs.5000 for the second field. Which oil field the company should bid for if the probability of getting contract for the first field is 0.07 and that of second field is 0.6?

15. A motor parts dealer finds that the cost of a particular item in stock for a week is Rs. 20 and cost of unit shortage is Rs.50. The probability distribution of weekly sales (in 000s items) is as follows:

Weekly Sales 00s)	0	1	2	3	4	5	6
Probability	10	10	20	20	20	15	05

16. The expected time for completion of a project is 29 weeks and variance is 6.

(a) If a 30 weeks deadline is imposed, what is the probability that the project will be finished within the time limit? (b) If the project manager wants to be

99% sure that the project is completed on the scheduled date how many weeks before that date should he start the projectwork?

17. Briefly explain with an example the use of Crashing in the planning and control of projects
18. Briefly explain the methodology for solving replacement problems.

(6 x 2 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. Solve the following Linear Programming using Simplex method. Max: $Z = 40x_1 + 80x_2$

Subject to $2x_1 + 3x_2 \leq 48$

$$x_1 \leq 15$$

$$x_1 \leq 10$$

$$x_1, x_2 \geq 0$$

20. A manufacturer wants to ship 8 loads of his product as shown below: The following metrics gives the mileage between various destinations

	A	B	C	Available
X	50	30	220	1
Y	90	45	170	3
Z	250	200	50	4
Required	4	2	2	

Shipping cost is Rs. 10 per load mile. What shipping should be used?

21. Solve the following assignment problem.

	I	II	III	IV	V
A	1	3	2	3	6
B	2	4	3	1	5
C	5	6	3	4	6
D	3	1	4	2	2
E	1	5	6	5	4

How many units should the dealer order?

22. The following table gives the activities in a construction project and other relevant information.

Activity	1-2	1-3	2-3	2-4	3-4	4-5
Duration	20	25	10	12	6	10

- i. Draw the Network project
- ii. Find critical path
- iii. Calculate various floats

(2x5=10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

First Semester

PG20CO105-METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Write a short note on Positivism in research.
2. Clarify the importance of Literature Review.
3. What are Descriptive research designs?
4. Briefly explain Research hypothesis.
5. What are the essential qualities of a good sample?
6. Write a brief note on different types of Scales.
7. What do you mean by Reliability analysis?
8. State the meaning of Eyeballing in research?
9. What is Cronbach's Alpha?
10. What is APA style? (1x8=8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. Distinguish between Research Methods and Research Methodology.
12. Describe the technique of defining research problem.
13. Explain the need and features of Research Design.
14. Describe Extraneous, Moderating and Intervening Variables.
15. State the role of case study method in research.
16. What are the steps in the construction of research instrument?
17. Explain various levels of measurement.
18. -In interpreting common sense is important -Elucidate. (2x6=12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages. (Weight 5)

19. State with sufficient details the different steps involved in Research Process.
20. What are different probability sampling methods? Explain each method.
21. Discuss various methods used to collect primary data along with its merits and demerits.
22. Describe the layout of a research report, covering all relevant points.

(2 x 5=10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Second Semester

PG20CO206-ADVANCED CORPORATE ACCOUNTING

Time:3 Hours

Maximum Weight:30

Section A

Answer any Eight questions. Answer shall not exceed One page (Weight 1)

1. What are the circumstances in which a company be wound up by NCLT?
2. What are the conditions to be satisfied by a company for opting voluntary liquidation under the Insolvency and Bankruptcy procedure code 2016?
3. Explain the terms Tariff and Dividend Control Reserve and Consumer Benefit accounts related to electricity company accounts.
4. Explain 'List B Contributory'. What is the significance of such contributory?
5. Mention the purpose of Statement of Affairs.
6. Explain the terms; Stevedoring Expenses, Bunker Cost, Primage & Freight.
7. A enters into a contract with X Ltd, to underwrite its 5000 shares of Rs 100 each in consideration of 5% commission. He also enters into an agreement with C to sub underwrite 2000 shares of X Ltd @ a commission on 2% the public subscribes for 2500 shares only. And subsequently the shares were taken by A who sold his shares @ Rs 90 per share. The shares were taken up by C were sold at Rs 100 per share. Expenses of underwriting amounts to Rs 600. Prepare underwriting account in the books of A.
8. A liquidator is entitled to receive remuneration @ 2% of the assets realized and 3% of the amount distributed among the unsecured creditors. The assets realized Rs.25,00,000 against which payments were :- Liquidation expenses Rs.25,000; preferential creditors Rs.75,000 and secured creditors Rs.10,00,000. Calculate the remuneration payable to the liquidator.
9. H Ltd has 5000 equity shares Rs.100 each and S Ltd has 10,000 shares of Rs.10 each.

P/L A/c credit balance H Ltd –Rs. 55,000 S Ltd.40,000 .Creditors :- H Ltd Rs. 20,000 S Ltd.Rs.35,000.H Ltd holds 8000 shares of S Ltd. H Ltd acquired shares in S Ltd when S Ltd had Rs. 25000 in profit and loss account. No dividend has been declared by S Ltd. Calculate minority interest.

10. A Gas company rebuilds its works at a cost of Rs 3,30,000. In the process, it completely replaces a part of the old works which had cost Rs.1,30,000.In constructing the new works old materials worth Rs.4600 is used and the value is included in the cost of the new works. The balance of the material resulting from the old works which are replaced is sold for Rs. 10,000. In the cost of the works which are replaced, the cost of material is 70% and labour 30% and present cost of material and labour have increased by 12.5% and 15% respectively. Determine the amount to be capitalised and the net charge to revenue.
(1 x 8 = 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. Explain in detail how the profit arising from a hotel business is ascertained? What are the difficulties to be faced by an accountant in this regard?
12. Distinguish between double accounting system and double entry system of accounting.
13. Explain the term Minority Interest. What are the steps in computing minority interest?
14. JJ commenced a voyage on 1st October 2012 from Mumbai to Chennai. The details of complete voyage, i.e. Mumbai to Chennai and back were as follows.

Coal consumed	70000	Freight	400000
Port Charges	14000	stores consumed	30000
Depreciation	40000	Salaries	48000
Sundry expenses	4000	insurance-ship	40000
Wages	8000	insurance - freight	16000

Primage and address commission was 10% and 5% respectively. Freight relating to the return journey amounted to Rs.120000/- only. The accounts are closed on 31st December; the ship was on her half way back to Mumbai on the date closing the accounts. Prepare voyage account.

15. From the following particulars draw up (1) Capital Account and (2) General Balance Sheet as on 30th June, 2018 on double accountsystem.

Authorised Capital	30,00,000	Trade Debtors	3,80,000
Subscribed Capital	26,00,000	Cash	3,50,000
11% Debentures	4,00,000	Investments	1,50,000
Reserves	1,50,000	Stock	2,40,000

Expenditure to 30th June 2018:

Land Rs. 1,20,000 ,Shafting Rs. 13,50,000 , Machinery Rs. 4,00,000, Buildings Rs. 1,30,000

The expenditure during the year ended 30-6-2018 was Rs. 2,50,000 and Rs. 1,00,000 respectively on the last three items and a Renewal Fund of Rs. 2,50,000 had been created. The balancing item of Rs. 1,60,000 may be taken as profit of the company.

16. City Electricity Ltd. Earned a clear profit of Rs. 16,90,000 during the year ended 31st March, 2010 after debenture interest @ 7.5% on Rs. 5,00,000. With the help of the figures given below, show the disposal of the profits:

	Rs. (in lakhs)
Original cost of fixed assets	200
Formation & other expenses	10
Monthly average of current assets (net)	50
Reserve Fund (represented by 4% Government securities)	20
Contingencies Reserve Fund Investments	5
Loan from Electricity board	30
Total Depreciation written off to date	40
Tariffs & Dividends Control Reserve	1

Security deposits received from customers

4

Assume bank rate to be 6%.

17. The position of Valueless Ltd. on its liquidation is as under : Issued and paid upcapital:

3000 11% Preference shares of Rs 100

each fully paid 3000 Equity shares of Rs 100 each , fully paid

1000 Equity shares of Rs 50 Each, 30 per share paid

Calls in arrears Rs 10,000 and calls received in advance Rs 5000.

Preference dividends are in arrears for one year. Amount left with the liquidator after discharging all liabilities is Rs 4,13,000. Articles of Association of the company provides for payment of preference dividend arrears in priority to return of equity capital.

You are required to prepare the Liquidator's Final Statement of Account

18. A Ltd has acquired 5,00,000 shares of Rs.10 each in C Ltd constituting 62.5% of the latter's equity. On the same day, ALtd had also acquired 1,00,000 8% Preference Shares of Rs.20 each of the samecompany.

The balances in reserves of C Ltd are:

Capital Reserve Rs.6,00,000 (fully Pre Acquisition). Securities Premium Rs.1,50,000(fully Post Acquisition) General Reserve Rs.7,80,000 (30% Pre Acquisition 70% post acquisition), Profit and loss A/c Rs.90,00,000 (50%pre acquisition 50% post Acquisition).

Ascertain the cost of control if total cost of investment is (a) Rs.75,00,000 (b) 85,00,000 and(c) 1,00,00,000.

(2 x 6 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. Explain in detail the corporate insolvency resolution process under the Insolvency and Bankruptcy Procedure Code 2016. Also explain the functions of Insolvency and Bankruptcy Board of India.

20. The following are the balance sheet of P Ltd. and R Ltd. as at March 20x1.

Particulars	P Ltd	R Ltd
Equity & Liabilities	Rs.	Rs.
Share capital (Rs.10 each fully paid)	250000	1,00,000
General Reserves	75000	30000
Profit & Loss A/c	70,000	60,000
Creditors	50,000	20,000
Trade Payables	5,000	2,000
	<u>4,50,000</u>	<u>2,12,000</u>
Assets		
Goodwill	20,000	10,000
Fixed Assets	2,60,000	1,70,000
Stock	80,000	30,000
6000 Equity shares in R Ltd	85,000	
Cash	5000	2000
	<u>4,50,000</u>	<u>2,12,000</u>

Additional Information:-

- Shares in R Ltd were acquired by P Ltd on 1st July 20x1
- R Ltd had on 1.1.20x1 Rs. 18,000 in General reserve and Rs.14,000 in profit and loss account.
- Included in the creditors of R Ltd is Rs.12,000 for goods supplied by P Ltd.
- Included in the stock of R Ltd are goods to the value of Rs.6000 which were supplied by P Ltd at a profit of 25% on cost.

Prepare a Consolidated Balance sheet

21. Following are the liabilities and assets of X Ltd as on 31st March 2012.

Liabilities	Rs	Assets	Rs.
14% Pref. shares of Rs. 10 each	4,00,000	Land	40,000
8000 equity shares of Rs 100 each	4,80,000	Buildings	1,60,000
Secured Loans:		Plant and Machinery	5,40,000
14% Debt having floating charge on all assets	2,30,000	Patents	40,000
Interest on above debentures	32,000	Stock at cost	1,00,000
Loan on mortgage of land and building	1,50,000	Sundry Debtors	2,30,000
Sundry Creditors	1,18,000	Cash	60,000
		P& L account	2,40,000
	14,10,000		14,10,000

On 31/03/2012, the company went into voluntary liquidation. The dividend on 14% pref. shares was in arrears for one year. Sundry creditors include preferential creditors of Rs30,000.

The Assets realized include, Land Rs.80,000; Buildings Rs 2,00,000; Plant & Machinery Rs 5,00,000; Patent Rs 50,000; Stock Rs1,60,000; Sundry Drs. Rs 2,00,000.

The expenses of liquidation amounted to Rs 29,434.the liquidator is entitled to a commission of 2% on all assets (except cash @ bank) and 2% on amounts distributed among unsecured creditors other than preferential creditors. Allpayments were made on 30th June, 2012. Interest on mortgage loan shall be ignored at the ties of payment.

Prepare Liquidators Final Statement of Account.

22. Following balances are extracted from the books of City Light Supply

Corporation as on 31st March, 2012

Equity shares		1,64,700
Debentures		60,000
Sundry creditors on open account		300
Depreciation fund		75,000
Capital expenditure on 30-3-2011	2,85,000	
Capital expenditure during 2011-2012	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Cash in hand	1,500	
Stores in hand	1,500	
Cost of generation of electricity	9,000	
Cost of distribution of electricity	1,500	
Rent ,rates& taxes	1,500	
Management expenses	3,600	
Depreciation	6,000	
Interest on debentures	3,000	
Interim dividend	6,000	
Sale of current		39,00
Meter rent		1,500
Balance of net revenue account as on 1 st April, 2011		8,550
	3,49,050	3,49,050

Prepare

- Capital account
- Revenue Account
- Net Revenue Account
- General Balance Sheet

(2 x 5= 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Second Semester

PG20CO207-HUMAN RESOURCE MANAGEMENT

Time: 3 Hours

Maximum Weight: 30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Write a note on Quality Circle.
2. What are the objectives of Induction?
3. Explain why Human Resource Policy is important?
4. Mention any two qualities of an HRD manager.
5. Explain the benefits of training to the individual.
6. How technical training is different from training for management change?
7. What are the challenges to effective training?
8. Write a note on Promotion and Demotion.
9. Write a note on Sweat Equity Scheme.
10. Explain HR Outsourcing with example. (8 x 1 = 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. What are your suggestions to improve industrial relations?
12. What are the methods to anticipate and understand grievances in an organisation?
13. Explain different approaches to Human Resource Accounting.
14. Compare the contents in Job Description and Job Specification.
15. Explain the process of Human Resource Planning.
16. Explain the objectives of Job Evaluation. How it is different from Job Analysis?
17. Explain how co-operative counselling is different from other forms of counselling?
18. Briefly explain the scope of Human Resource Management. (6 x 2 = 12)

Section C

Answer any *Two* questions. Answer shall not exceed Five pages. (Weight 5)

19. Discuss on the merits and demerits of various internal and external sources of recruitment.
20. Elaborate on the subsystems or mechanisms required for a well designed HRD programme.
21. Briefly explain the modern methods used for evaluating employee performance.

22. Explain different on-the-job and off-the-job training methods and techniques and highlights its suitability.

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Second Semester

PG20CO208-INTERNATIONAL BUSINESS AND FINANCE

Time: 3 Hours

Maximum Weight: 30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Prepare a brief note on Globalisation.
2. International business is not just a combination of export and import of goods. Explain.
3. What is Management Contracting? Illustrate it with an example.
4. Distinguish between ethnocentric and polycentric approaches to international business.
5. What do you understand by terms of trade? Why is it important?
6. Why do governments impose trade barriers?
7. Give a brief note on RCEP.
8. What is SDR? How is it valued?
9. What do you understand by international monetary system? Who are the main players in international monetary system?
10. What are Masala Bonds? When are they issued? (8 x 1 = 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. Explain the steps in Country Risk Analysis.
12. Give the structure of India's Balance of Payment format.
13. Explain the PPP theory.
14. Foreign exchange exposure doesn't always lead to foreign exchange risk. Explain.
15. Prepare a note on different foreign currency accounts.
16. Discuss the factors that affect the terms of trade between two countries.
17. Explain comparative cost advantage theory with an example.
18. Explain the nature of International Business. (6 x 2 = 12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages. (Weight 5)

19. Explain the impact of WTO on India's foreign trade.
20. Explain the reasons for entering foreign markets.
21. Discuss the various international payment methods.
22. Explain the institutional framework of FDI decision making and FDI routes in India.

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Second Semester

PG20CO209-QUANTITATIVE TECHNIQUES

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight1)

1. Give an outline of role of QT in business and industry.
2. What is the significance of SQC in business?
3. What is Z transformation?
4. What is Standard Error?
5. Distinguish between 1) Point estimate and Interval Estimate. 2) Type 1 error and Type 2 error
6. A salesman of a company visited at random 8 cities and the number of orders obtained in different cities are 5,6,4,8,2,4,9,1. Check whether the number of orders obtained is 7 as against the alternative hypothesis $H_1: \mu < 7$ using sign test at a significance level of 0.05.
7. A survey of financial executives at Fortune 100 companies showed that 60% were confident that economic growth of U S would continue over the next 2 years. If the survey included 984 executives give a 95% confidence interval for the proportion of executives who are confident about US economic growth.
8. Based on past experience the quality engineer of Heavy Electrical limited has estimated that the probability of commissioning each project in time at a client site is 0.9 The company is planning to commissioning 5 such projects in the following year. Find the probability of commissioning at least 2 projects in time.
9. In a distribution exactly normal 7% of the items are under 35 and 89% are under 63. What is the mean of the distribution.
10. A group of 5 patients treated with medicine A weights 42,39,48,60 and 41 kgs Second group of 7 patients from the same hospital treated with medicine B weight 38,42,56,64,68,69 and 62 kgs. The hospital authorities claims that medicine B increases the

weights significantly.

Write the null hypothesis and alternative hypothesis and also mention the test statistics applicable to test the validity of the claim.

(8 x 1 = 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. What is multivariate analysis? Give any four examples for tools used for the same..
12. What are the different control charts for attributes?
13. State the merits and demerits of QT.
14. If 2% of the electric bulbs manufactured by a certain company are defective find the probability that in a sample of 200 bulbs (i) less than 2 bulbs are defectives (ii) more than 2 bulbs are defectives.
15. In a certain examination the % of passes and distinction were 46 and 9 respectively. Estimate the average marks obtained by the candidates, the minimum pass and distinction marks being 40 and 75 respectively.
Also determine what would have been the minimum qualifying marks for admission to a re-examination of the failed candidates had it been desired that the best 25% of them should be given another opportunity of being examined.
16. The mean height obtained from a random sample of size 100 is 64 inches. The SD of the height distribution of the population is known to be 3 inches. Test the statements that the mean height of the population is 67 inches at 5% level of significance. Also setup 99% limits of the mean height of the population.
17. The means of 2 samples of size 9 and 7 are 196.42 and 198.82 respectively. The sum of the squares of the deviation from the mean are 26.94 and 18.73 respectively. Can the sample be considered to have been drawn from the same normal population?
18. The production volume of units assembled by 3 different operators during 9 shifts are summarized below. Check whether there is significant difference between the production volumes of

units assembled by the 3 operators using Kruskal Wallis H test at 5% level of significance.

Operator- 1	29	34	34	20	32	45	42	24	35
Operator-2	30	21	23	25	44	37	34	19	38
Operator-3	26	36	41	48	27	39	28	46	15

(6 x 2 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. You are given the value of Sample Means and Ranges for 10 samples of size 5 each. Draw Mean Chart and Range Chart and comment on the state of control of the process.

Sample No	1	2	3	4	5	6	7	8	9	10
Sample Means	43	49	37	44	45	37	51	46	43	47
Ranges	5	6	5	7	7	4	8	6	4	6

You may use the following control chart constants . For n=5,
A2=.058, D3=0, D4=2.115?

20. Fit a normal distribution to the following data and test if it gives a good fit.

Variable	10 -12	13 - 15	16 - 18	19 - 21	22 - 24	Total
Frequency	5	18	42	27	8	100

22. Four salesmen A,B,C,D recorded their sales of sarees in three different seasons – Summer, winter, and monsoon. The figures are given in the following tables. Find out if there is a significant difference in the sales recorded by the salesman and in different seasons.

	Salesman A	Salesman B	Salesman C	Salesman D
Summer	360	360	210	290
Winter	280	290	310	320
Monsoon	260	280	290	350

22. (i) In an infantile paralysis epidemic, 500 persons contracted the disease. 300 received no serum treatment and of these 75 become paralysed. Of these who did receive serum treatment 65 become paralysed. Was the serum treatment effective?

(ii) A certain stimulus administered to each of the 12 patients resulted in the following change of blood pressure:-

5,2,8,-1,3,0,-2.1,5,0,4,6.

Can it be concluded that the stimulus will in general be accompanied by an increase in blood pressure?

(2 x 5 =10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Second Semester

PG20CO210- STRATEGIC MANAGEMENT

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Write a short note on BusinessPolicy.
2. Explain the concept of StrategicManagement.
3. What is Strategic Analysis?
4. Briefly explain the need of IndustryAnalysis
5. What is ScenarioPlanning?
6. What isSBU?
7. State the meaning of Strategic Alliance and briefly explain its types.
8. Explain the concept of StrategicRe-engineering.
9. Give short note on Strategic FundProgramming.
10. -StrategyChangesStructure||Explicate.

(8 X 1 = 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. Explain the steps involved in the Strategic ManagementProcess.
12. Describe the characteristics ofObjectives.
13. What are the different steps involved in SWOTAnalysis.
14. Discuss the factors affecting EnvironmentalAppraisal.
15. Write a detailed note on ValueChain.
16. What is Joint Venture? Explain Various types of Jointventures
17. Explain the ADL Life-cycleMatrix.
18. State with sufficient details the techniques of strategic evaluation andcontrol.

(2x6=12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. Explain the concept of Mission and Objective; also state the characteristics of a good Mission Statement, and Objective.
20. What is Michael Porter's Five Force Model? Portray the model in detail.
21. Describe the construction of BCG matrix and discuss its utility in strategic management.
22. Strategy formulation and strategy implementation are interdependent processes. Comment on this statement by establishing its relationship. Also point out the differences.

(2x 5= 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Third Semester

PG20CO311- STRATEGIC FINANCIAL MANAGEMENT

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Explain the functions of financial Management.
2. What is Cost of Retained Earnings?
3. Explain the concept of leverage. What is the relevance of financial leverage?
4. A project has an initial investment of Rs 100000. If it is expected to generate a cash flow of Rs 22000/- for each of the five years and the cost of capital is 10%, is the project acceptable under NPV technique?
5. Explain the term –Point of indifference.
6. Assume that the firm is contemplating to allow 5 percent discount for payment within 20 days after a credit purchase. It is expected that if discounts are offered, sales will increase by 20 percent and the average collection period will drop to 16 days. Comment on the feasibility of the decision-making suitable assumptions.
7. A firm sells products for Rs 150/- per unit, have variable operating cost of Rs 60/ unit and fixed operating cost of Rs 65000/- per year. Show the various levels of EBIT that would result from sale of 2000 units, 500 units, and 1500 units.
8. Explain how Monte Carlo Simulation Method is important in risk assessment process.
9. Annual usage of inventory is Rs 2,00,000. Cost of placing an order is Rs 80. Annual carrying cost is 10% of inventory value. Find out EOQ.
10. –A firm may think seriously about the satisfaction of its stakeholders than the satisfaction of its management alone. Is it true? Why? (8x1=8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. A Ltd estimates its requirements of funds for the coming year to be

constant at a level of Rs 100000/-. If the cost of both current liabilities and long term financing are 8%, calculate the cost, using the hedging and conservative approaching and discuss your preference with respect to applying either of them to finance the firm.

12. Firm X and Y are identical in every respect except that Y is levered while X is unlevered. Company Y has Rs 20,00,000 for 8% debentures outstanding. Assume that if assumptions of MM approach are met and tax rate is 50%, calculate the value of the firm as per MM approach if EBIT is Rs 6,00,000 and equity capitalisation rate of Y is 10%.
13. Leasing finance helps the firm to reduce its running expenses up to an extent. But selection of types of leasing makes its variation of the benefit to the concern. – Make a critical comment with theoretical justification.
14. The determination of capital structure in practice involves considerations in addition to the concerns about EPS, Value and Cash flows. Discuss the important considerations on the determination of capital structure.
15. What is meant by the term leverage? What are its types? With what type of risk is each leverage generally associated? Why is increasing leverage also indicative of increasing risk?
16. The current price of a company's share is Rs 200. The company is expected to pay a dividend of Rs 5 per share next year with an annual growth rate of 10%. If an investor's required rate of return is 12%, should he buy the share?
17. –Prof. James E. Walter argues that the choice of dividend policies almost always affect the value of the firm. Make a comment on his arguments on the basis of the established assumptions.
18. Assume that a project requires an outlay of Rs 100000/- and yield annual cash flow of Rs 25000/- for 7 years. Another project with same cost price gives Rs 35000/- for 5 years. What is your comment on this situation, make your decision on which project is beneficial to the investor.

(6x2=12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages.
(Weight 5)

19. Explain the various techniques of capital budgeting bringing out the merits and demerits. The techniques may be explained with the help of simple examples, highlighting the rules for accept-reject based for single project and mutually exclusive projects.

20. Engineers Ltd is in the business of manufacturing nut bolts. Some more product lines are being planned to be added to the existing system. The machinery required maybe

bought or may be taken on lease. The cost of machine is 20 years with a useful life of 5 years with the salvage value of Rs. 4,00,000. The full purchase value of machine can be financed by bank loan at the rate of 20% interest repayable in 5 equal installments falling due at the end of each year. Alternatively the machine can be procured on a 5 year lease, year end lease rental being Rs. 6,00,000 per annum. The company follows WDV method of depreciation @25%. Company's tax rate is 35% and cost of capital is 14%.

- a) Advise the company which option should choose – lease or borrow
- b) Assess the proposal from lessor's point of view examining whether leasing the machine is financially viable at 14% cost of capital.

21. From the following details showing per unit cost details and other data given, estimate the amount of working capital required:

Raw materials	45
Labour	20
Overheads	40
Total	105
Profit	15
Selling price	120

Raw materials are in stock on an average of two months

Materials are in process on an average for 4 weeks and the degree of completion is 50%. Finished goods stock on an average is 1 month.

Time lag in payment of wages and overheads is one and a half weeks. Time lag in receipt from debtors is 2 months.

Credit allowed by supplier
is 1 month. 20% of output
is sold against cash.

The company expects a cash balance of Rs 1,00,000.

You may take 52 weeks per annum.

22. Different components from the financial statements and its relationships among themselves helps to assess the quality of the firm, future decision on the expansion and diversification of the business firm must be based on the association and relationship between different elements of the financial statements. Critically comment the statement and logically prove that various ratios and its results are the major tools for the evaluation and analysis of the performance of the firm and its future decisions.

(2x5= 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Third Semester

PG20CO312- INCOME TAX – LAW AND PRACTICE

Time:3 Hours

Maximum Weight:30

Note- Questions shall be based only on the relevant assessment year of study.

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What is deemed income?
2. What do you mean by accelerated assessment?
3. What are the assets excluded from the list of capital asset?
4. What is negative annual value?
5. Mention the deduction under section 80EE.
6. The WDV of machinery of a business was Rs. 300,000 on 1st April 20x1. Another machinery was purchased on 16th December 20x1 for Rs. 5,00,000. Calculate depreciation if the rate of depreciation is 15%.
7. Compute the tax liability of Mr. X who has agricultural income of Rs. 90,000 and non-agricultural income of Rs. 76,000.
8. Mr. X purchased shares in Indian Companies as investment on June 10, 20X1 for Rs. 1,20,000. On June 1, 20X1 he started a business as a dealer in shares and transferred the entire holding to the business. The market value of the shares as on that date was Rs. 1,60,000. These shares are sold by Mr. X for Rs. 2,00,000 on October 20, 20X1. Compute Capital gains.
9. Mr. Y provides the following details and requests you to compute the allowable deduction u/s 80GG for the financial year 20X1-20X2
Business income Rs. 600,000, Interest on savings A/c in a bank Rs. 10,000. Rent paid for house occupied by him for residential purpose Rs. 7,000.
10. Mr. Heynes a West Indian came to India for the first time on 10.01.20X1

and left for Australia on 15.09.20X1. He again came to India on 1.05.20X4 to leave for South Africa on 15.07.20X4. Determine his status for the previous year 20X4- 20X5. Determine the residential status of Mr. Heynes.

(8 x 1 = 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. Mr. X is a person with severe disability. He had the following particulars of his income for the previous year 20X1-X2:- salary (net) Rs.5,80,000, interest income of saving bank account Rs.4000, dividend from a co-operative society Rs.3000, dividend from Sriyansh industries limited Rs.2000. Compute total income.
12. Compute income from other sources.
Interest (gross) on deposits with a company
Rs.10,000 University remuneration Rs.8,000
Royalty for writing books
Rs.80,000 Expenses on writing
books Rs.20,000 Family pension
received Rs.48,000
Dividend from domestic
company Rs.12,000
10% Rs.30,000 tax free Govt.
securities.
13. After serving 33 years and 9 months in Bharat chemicals Ltd., Mr. X who is covered under the Payment of Gratuity Act retires from service on 30th November 20X1. The employer pays him a gratuity of Rs.9,00,000. His monthly basic salary at the time of retirement was Rs.30,000, D.A. Rs.9,000 and HRA Rs.4,500. You are required to determine the amount of gratuity exempt under section 10(10) of the Income Tax.
14. Determine the annual value of the house
property.- Expected rent Rs.1,00,000
House let out @ Rs.10,000 p.m.

House tax paid by owner Rs.9,000 (10% of municipal value) House remain vacant for (a) 1 month (b) 3 months

15. What do you mean by aggregation of income ? Explain.
16. Enumerate any Five items of income which are totally exempt?
17. Mr. A provide the following data regarding his transaction for the sale of his residential house, compute the amount of taxable capital gain
- House purchased in 2001-02 Rs 2,50,000
- Sold in November 2017 Rs. 28,00,000
- Purchase another house in September 2017
- Rs.6,00,000 Investment in bonds u/s 54 EC
- in Jan 2018. Rs 2,00,000
18. The following are the particulars of income and loss of an individual under different heads of income. Set off losses in the assessment year 20X1-X2 and find out the net result.

Income/ Loss	Amount
Income from house property A	5000
Loss from House property B	8000
Interest on securities	20,000
Loss from Cycle business	20,000
Profit from speculation business	20,000
Loss from short term capital asset	6000
Long Term Capital Loss	25000
Long Term Capital Gain	21000.

(6x 2 =12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages.
(Weight 5)

19. Dr. Varma is a teacher. Following information relating to the AY20X1-X2
1. Basic salary Rs12,000pm
 2. DA 45% of salary
 3. Wardenship allowance @Rs 400pm
 4. Examinership remuneration Rs3000
 5. Royalty from books from schools (computed) Rs.22,500
 6. Gross interest on Govt. securities Rs.,5000
 7. Interest on tax free debentures (gross) Rs.3000. Debentures are issued by a public sector company and are notified.
 8. Dividend of shares of a foreign company Rs.2500
 9. Income from house property Rs.1,10,000(computed)
 10. Contribution to statutory PFRs.5000
 11. Contribution to PPF Rs.12,000
 12. Premium paid by cheque on medical insurance policy on health of dependent father Rs.3000
 13. Donation to approved charitable institution Rs.10,000 by cheque.
- Compute his total income.
20. From the following particulars of income of Mr. Ashok Kumar for the year ended on 31st March 20X1. Ascertain his total income for the assessment year 20X1-X2.
- a) Salary Rs. 10,000 per month
 - b) Interest received from bank Rs 900
 - c) Interest received from government securities Rs.7500
 - d) Interest received from Maruti Ltd. Rs. on fixed deposits Rs.5400
 - e) Dividend received from DCM Ltd. Rs. 4000 (Gross)
 - f) Dividend received from Co-operative Society Rs.200
 - g) Income received from units of a mutual fund Rs.8950(Net)
 - h) Profit on poultry farm Rs. Rs.51000

- i) He sold his residential house during the previous year for Rs. 450,000 which he had purchased for Rs. 20,000 in 1979 and its fair market value on 1-4-2001 was Rs. 30,000.
- j) Other Long-Term Capital Gain Rs. 58300
- k) He purchased NSC VIII Issue for Rs.10,000
- l) He paid Rs. 10,000 to a political party

21. Preetha occupied two flats for her residential purposes, particulars of which are as follows:

	Flat 1	Flat 2
Municipal Valuation	270000	135000
Fair Rent	360000	120000
Standard Rent	240000	NA
Municipal Taxes Paid	10%	10%
Fire Insurance	3000	1800
Interest on loan	120,000	NIL

Income of Preetha from her proprietary business is 21,00,000.

She has acquired gold ornaments for Rs. 650,000 in 2010 which were sold during the year for Rs. 21,46,000. Determine her gross total income for the assessment year 20X1-X2.

22. Xavier, a retailer of Bangalore gives the following trading and P&L account for the year ending 31-3-2018.

Particulars	Rs.	Particulars	Rs.
Opening Stock	90000	Sales	1211500
Purchases	1004000	Income from UTI	2400
Gross Profit	306000	Other Business Receipts	6100
		Closing Stock	180000
Total	1400000	Total	1400000
Salary	60000	Gross Profit b/d	306000
Rent and Rates	36000		
Interest on Loan	15000		
Depreciation	105000		
Printing and Stationary	23200		
Postage and Telegram	1640		
Loss on sale of shares	8100		
Other General expenses	7060		
Net Profit	50,000		
Total	306000	Total	306000

Additional Information:

- a) It was found that some stocks were omitted to be included in both opening and closing stock, values of which were, Opening stock – Rs. 9000 and Closing Stock Rs. 18000
- b) Salary include Rs. 10000 paid to his brother, which is unreasonable to the extent of Rs. 2000
- c) The whole amount of printing and stationery was paid incash
- d) Depreciation provided in the P&L account Rs. 105000 was based on the

following

information: WDV of plant and machinery is Rs. 420000. A new plant under the

same block of depreciation of 15% was bought on 1-7-2017 for Rs.

70000. Two old plants were sold during the year for Rs. 50000.

- e) Other business receipts include Rs. 2200 received as refund of tax relating to assessment year 2014-15.
- f) Other general expenses include Rs. 2000 paid as donation to public charitable trust. Compute the business income of the assessee for the assessment year 2015-16.

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Third Semester

**PG20CO313-SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. Explain – the basic assumptions of CAPM and connect them with its relevance.
2. Describe the term Investment in different perspectives.
3. What is Investment Information? Explain with relevant examples.
4. Make a note on-Simple Diversification.
5. What is —Corner Portfolio? Explain with its graph.
6. The returns of security X Rs 2 and security Z Rs 3 and return of security X Rs 4, and return on security Z Rs 2 with chances of getting the returns of 60% and 40%. You have to suggest best security on the basis of return.
7. What are the characteristics of Treynor's Performance index? Explain the model with graph.
8. Determine the yield to maturity if a zero coupon bond with a face value of Rs 2500 is sold at Rs 750/-. The maturity period is 8 years.
9. Explain the need for the revision of Portfolio and describe passive and active portfolio revision strategy.
10. What is Trend? Explain the context of trend reversal with examples from the stock market.

(8 x 1 = 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. –Market moves likewaves. But random walk

isthebasicmovement ofthe market-Comment.

12. Support and Resistancelevels makethe market lessvolatile-Comment.

13. The closing price of SBI for 10 days are givenbelow,

Dec10	Dec 11	Dec12	Dec13	Dec14	Dec 17	Dec 18	Dec19	Dec 20	Dec 21
680	696	699	689	695	660	678	682	650	680

You are required to calculate RSI and ROC, prepare RSI chart and make comment and conclusion of indication derived from the results.

14. Explain –Utilitytheorybased on MarkowitzModel efficientfrontier.

15. Analyzing risk is the inevitable part of investment process. Make a note on the statement with different elements ofrisks.

16. Stock P and Stock Q are having Rs 17 and Rs 20 as the returns for the year 2015 and Rs 19 and Rs 16 as returns for the year 2016. Estimate the expected return on Portfolio with the assumption that investment fund is equally distributed to stock P and stockQ.

17. Analysis of Chart, pattern and figuresprovidesmoreclarityon the market movement. Explain how it helps the investors and traders to take their decisions.

18. Rs 150 par value bond bearing a coupon rate of 12% matures after 8 years. The expected to yield to maturity is 18%. The present market price is Rs 115.Can the investor buy it?

(6x2=12)

Section C

Answer any Twoquestions. Answer shall not exceed Fivepages. (Weight 5)

19. Explain the various steps involved in security analysis throwing light into important techniques applied at eachstage.

20. The one investment company manages equity fund consisting of five stock with the following market values and betas

Stock	Market value	Beta
P	Rs. 20,000	1.2
Q	Rs. 15,000	1.1
R	Rs. 10,000	.6
S	Rs. 5,000	.4

If R_f is 10% and R_m is 18% What is Portfolio expected return? Then make comparison between return of each stock and portfolio return and make your comment on the benefit or deficit through the construction of portfolio.

21. Each investment avenue may have some advantages and disadvantages on the basis of investment policy, investable income and level of risk bearing capacity of the investor. Suggest major investment avenues in India for investors and make discussion on the risk and return aspects of each one and then prove that what type of investment objective can be achieved through each investment avenue.
22. Why should an investor go for portfolio analysis? Explain the approaches in portfolio construction bringing out the salient features and considerations under each approach.

(2x5=10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Third Semester

PG20CO314-IB-LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Time:3 Hours

Maximum Weight:30

Section A.

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What do you mean by logisticsmanagement?
2. What is bullwhip effect inSCM?
3. What is ReverseLogistics?
4. What is the concept of agileSCM?
5. What do you mean by GreenLogistics?
6. What are Argo SupplyChains?
7. Write short note onERP.
8. What is IntegratedLogistics?
9. Differentiate between 3PL and4PL.
10. What is JIT system of inventorymanagement?

(8 X 1= 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. Elucidate the importance of logistics management in modern businessworld.
12. Explain the objectives ofSCM.
13. How can reverse logistics cater to a green supply chain strategy in thefuture?
14. Explain major documents in air cargo and oceanlogistics.
15. Explain the principles of logisticsinformation.
16. Explain the factors affecting warehousingdecision.
17. Explain demand forecasting methods inlogistics.
18. Differentiate between a push-based supply chain and a pull-based supplychain.

(6 x 2 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. Explain various models in SCM.
 20. Describe the functions of logistics management.
 21. Explain various Sourcing and transportation decisions in Supply Chain Management
 22. Discuss the role of Information Technology in Supply Chain Management?
- (2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Fourth Semester

PG20CO415-ADVANCED COST AND MANAGEMENT ACCOUNTING

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. List out the differences between traditional absorption costing and activity based costing
2. What do you mean by dual rate transfer pricing system? Explain its advantages.
3. Write short notes on Break Even Point.
4. What do you understand by Cost Plus Pricing? How are such costs determined for pricing purposes?
5. What are the objectives of Transfer pricing within the organisation?
6. 6000 Pen Drives of 2GB are to be sold in a perfectly competitive market to earn Rs.1.06,0000 profit, whereas in a Monopoly market only 1200 units are required to be sold to earn the same profit. The fixed costs for the period are Rs.74,000 .The contribution per unit in the Monopoly Market is as high as three fourths its Variable Cost. Determine the Target selling price each market condition.
7. X Ltd. produces a product ,which has a Variable Cost Materials-Rs.40,Labour-Rs.10 and OH –Rs.4.The selling price is Rs.90 per unit. Sales for the current year is expected to be 15,000 units and Fixed OH are Rs.1,40,000.Under a wage agreement an increase of 10% is payable to all direct workers from the beginning of the forthcoming year ,while Material cost is expected to increase by 7.5% ,Variable OH by 5 % and fixed OH by 3% .Calculate the newBEP
8. Calculate Material Cost Variance of product P from the following data:-
 - a) Budgeted production of product P 200Units
 - b) Standard consumption of raw materials 2 kg per unit of P
 - c) Standard price of material A Rs. 6 per kg
 - d) Actually, 250 units of P were produced. Material A was purchased

at Rs.8 per kg and consumed at 1.8 kg per unit of P

9. The fixed costs amount to Rs.3,00,000 and the variable costs to sales are 66%. If 100% capacity sales are 18,00,000. Determine the profit at 75% capacity.
10. Compute: (a) Manufacturing time efficiency and (b) Manufacturing cycle time of company manufacturing wooden products
- Processing time 9 hours Inspection time 1.5 hours waiting time 6 hours Move time 7.5 hours Units per batch 60 Units

(8 x 1=8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. Explain in detail, the steps involved in the installation of Activity Based Costing
12. ABC Ltd started its operations in year with a total production capacity of 2,00,000 units. The following information for two years are made available to you:

Particulars	Year 1	Year 2
Sales in units	80,000	1,20,000
Total cost	34,40,000	45,60,000

There has been no change in the cost structure and selling price and it is anticipated that it will remain unchanged in year 3 also. Selling price is Rs 40 per unit.

Calculate 1) Variable cost per unit, 2) PV Ratio, 3) BEP in units and 4) Profit if the firm operates at 75% of the capacity.

13. R Ltd will produce 3,00,000 kg of X and 6,00,000 kg of Y from an input of 9,00,000 kg of a raw material Z. The selling price of X is Rs.8 per kg and that of Y is Rs6 per kg. Following additional information is available:

Processing cost amount to Rs. 54,00,000 per month as under; Raw material Z, 9,00,000 kg at Rs 3 per kg Rs. 27,00,000
Variable processing cost Rs. 18,00,000
Fixed processing cost Rs. 9,00,000
Total Cost Rs. 54,00,000

There is an offer to purchase 60,000 kg additionally at a price of Rs. 4 per kg. The existing market for Y will not be affected by accepting the offer. But the price of X is likely to be decreased uniformly on all sales. Find the minimum reduced average price for X, to sustain the increased sales.

14. MM Manufacturing is evaluating two possible processes for the manufacture of a toy. The following information is available:

Particulars	Process A	Process B
Variable Cost per unit	Rs. 12	Rs. 14
Sale price per unit	Rs. 20	Rs. 20
Total Fixed cost per year	Rs. 30,00,000	Rs. 21,00,000
Capacity in units	4,30,000	Rs. 5,00,000
Anticipated sales for the coming year	4,00,000	4,00,000

Calculate the indifference point and suggest which process should be selected and on what basis.

15. The standard output of product MaC is 25 units per hour in the manufacturing department of a company employing 100 employees. The standard wage rate per labour is Rs.6. In a 42 hour week, the department produced 1040 units of MaC despite 5 % of the time paid was lost due to an abnormal reason. The hourly rate actually paid were Rs. 6.20, Rs. 6 and Rs. 5.70 respectively to 10, 30 and 60 workers. Compute : a) labour efficiency variance, b) Labour Rate Variance and c) Labour Idle Time Variance

16. SS Ltd is a trader in four varieties of paints. All varieties are equally popular and the monthly sales of each are 500 tins. The following information is presented for a month.

Particulars	Red	Green	Silver	Blue
Selling price per tin	Rs. 150	Rs. 125	Rs. 250	Rs. 500
Purchase price per tin	Rs. 90	Rs. 80	Rs. 180	Rs. 400
Warehouse area occupied	50 cu.cm	75 cu.cm	125 cu.cm	200 cu.cm
Financing cost per unit per day	Rs. 2	Rs. 2	Rs. 2.5	Rs. 3
Average stay in stores	3 days	3 days	3 days	3 days

The varieties direct costs are:

a) Transportation -2% of purchase price	b) Warehouse rent Rs. 9000 (based on area occupied)
c) Incentive to staff – 1% of sale price	d) Financing cost – based on average stay in store.

Indirect costs and establishment expenses work out to Rs. 71,625

17. What do you mean by cost plus pricing? Explain its advantages and limitations.
 18. What do you mean by Activity Based Cost Management? Explain the business applications of ABM.

(6 x 2 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. XL Pharma Ltd is engaged in producing dietary supplement 'Kidos' for growing children. It produces 'Kidos' in a batch of 10 kgs. Standard material input required for 10 kgs of 'Kidos'. Standard material input required for 10 kgs of 'Kidos' areas follows:

Material	Quantity(in kg)	Rate per kg
Vita-x	5	Rs.110
Proto-D	3	Rs. 320
Mineral-L	3	Rs. 460

During the month of May the actual production was 5000 kg of Kidos for which the actual quantities of material used for a batch and the prices paid therefor are as under:

Material	Quantity(in kg)	Rate per kg
Vita-x	6	Rs. 115
Proto-D	2.5	Rs. 330
Mineral-L	2	Rs. 460

Calculate the following variances based on the above given information for the month of May.

- a) Material Cost Variance
- b) Material Price Variance
- c) Material Usage Variance
- d) Material Mix Variance
- e) Material Yield Variance

20. CASA Ltd. manufactures 3 types of biscuits, A, B and C in a fully mechanised factory. The company has been following conventional method of costing and wishes to shift to Activity Based Costing System and therefore wishes to have the following data presented under both the system for the month.

Inspection Cost	Rs. per month	73,000
Machine – Repairs and Maintenance	Rs. per month	1,42,000
Dye Cost	Rs. per month	10250
Selling Overheads	Rs. per month	162000

Product	A	B	C
Prime Cost (Rs. Per Unit)	12	9	8
Selling price (Rs. per Unit)	18	14	12
Gross Production (Unit/production run)	2520	2810	3010
Number of defective units/production Run	20	10	10
Inspection (No. of hours/production run)	3	4	4
Dye Cost/Production run (Rs.)	200	300	250
No. of Machine hours/production run	20	12	30
Sales – No. of units /month	25,000	56,000	27,000

Additional Information:

- No accumulation of inventory is considered
- All good units produced are sold
- All manufacturing and selling overheads are conventionally allocated on the basis of units sold
- Product A needs no advertisement. Due to its nutritive value, it is readily consumed by diabetic patients of a hospital. Advertisement cost included in the total selling overhead is Rs.83,000.
- Product B needs to be specially packed before being sold so that it meets competition. Rs. 54,000 was the amount spent for the month in specially packing B and this has been included in the total selling overhead cost given. You are required to present product wise profitability statements under the conventional system and ABC system and accordingly rank the products.

- X Company produces 5 different products from a single raw material. Raw material is available abundantly at Rs. 6 per kg. The labour rate is Rs. 8 per hour for all products. The plant capacity is 21,000 labour hours for the budgeted period. Production facilities can produce all the products. The factory overhead rate is Rs. 8 per hour comprising Rs. 5.6 per hour as fixed overhead and Rs. 4.50 per hour as variable overhead. The selling commission is 10% of the product price. Given the following information, you are to suggest a suitable sales mix which will maximise the company's profits. Determine the Profit that will be earned at the

selected sales mix?

Product	Market demand (units)	Selling Price (Rs)	Labour hours required p. u	Raw material required p.u (grams)
A	4000	32	1.00	700
B	3600	30	0.80	500
C	4500	48	1.50	1500
D	6000	36	1.10	1300
E	5000	44	1.40	1500

Assume in above situation, 3500 hours of overtime working is possible. It will result in additional fixed overhead of Rs. 20,000, a doubling of labour rates and a 50% increase in variable overhead. Do you recommend overtime working?

22. What do you know about transfer pricing? Discuss in detail, the different methods of TransferPricing.

(2x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Fourth Semester

PG20CO416-INCOME TAX – ASSESSMENT AND PROCEDURE

Note- Questions shall be based only on the relevant assessment year of study.

Time:3 Hours

Maximum Weight:30

Section A.

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What are the conditions to be satisfied by a firm for assessing it as a firm?
2. Distinguish between tax evasion and tax avoidance
3. How will you determine the residential status of a company?
4. What are the circumstances where a return of income is considered as defective?
5. What is a notice of demand?
6. Mention the exempted income u/s 11 of a trust wholly charitable.
7. Mrs Darshana, aged 28 years derived an income of Rs 25,00,000 by performing in talk shows in foreign countries. Tax was deducted from that income @ 20%. There is no agreement for double taxation avoidance. Indian income of Darshana is 7,50,000. Compute the tax liability if she is an ordinary resident.
8. Mr. CK Vineeth is an employee of Grahams Ltd, New Delhi with a monthly salary of Rs. 1,00,000 and DA of Rs. 30,000 per month. He has contributed Rs. 1,00,000 to PM's National Relief fund and has paid Rs. 1,50,000 to a recognised provident fund. His employer has provided him a rent free accommodation whose perquisite value is Rs.146,000.

Compute the amount tax to be deducted from his salary per month.

9. The net profit of ABC Associates, a partnership firm, for the previous year 2019 – 20 is Rs. 457500. This figure is arrived at after debiting interest on capital Rs 42,000 (@14%) and remuneration to working partners Rs. 260,000. Find the allowable remuneration to working partners under section 40(b) of the Income Tax Act.

10. A co-operative society has the following incomes during the year
20X1-20X2 Income from house property Rs.10,000
Income from bookshop Rs. 16,000
Interest on securities (Gross) Rs. 16,000
Dividend on shares of another co-operative
society Rs.26,000 Compute total income of the
society.

(8 X 1= 8)

Section B

Answer any Six questions. Answer shall not exceed Two pages (Weight 2)

11. What is tax planning? Suggest some tax planning tips for person with salary income.
12. What do you understand by Permanent Account Number? What are the consequences for failure to apply for PAN? Give examples of ten such transactions where quoting of PAN is compulsory.
13. (i) Shri .Suresh has to pay Rs.60,000 as advance tax during the financial year 2019-20 .He deposited the following amounts.
15.6.2018 Rs.9000, 15.9.2018 Rs. 19,000, 15.12.2018 Rs. 12,000,
15.3.2019 Rs.20,000
Is he liable to pay any interest u/s 234C? If yes determine the amount of interest payable.
- (ii) X a resident in India of the age of 65 years has not furnished his return of income for the AY 2018-19.The total income assessed by the AO u/s 143(3) Rs.10 lakhs Compute penalty levied under section 270A.
14. Ms. Somany estimates her current income for the financial year 2019 – 20 as follows:
- | | | |
|-----|----------------------------|---------------|
| i) | Income from Business | Rs. 14,76,000 |
| ii) | Income from house property | Rs. 2,36,500 |
| ii) | Income from Other sources | Rs. 1,21,000 |
- She has paid insurance premium of Rs. 90,000 and deposited

Rs. 1,00,000 towards PPF. She is also eligible for a deduction of Rs. 15,000 under Sec. 80 D.

Calculate the amount of advance tax to be paid at different dates.

15. What are the causes and consequences of best judgement assessment?
16. Ascertain the amount of tax deducted at source from the following income/receipts during the financial year 2019-20:
1. Lottery winnings of Rs. 1,00,000 (gross) payable to Mr. X, resident in India.
 2. Winnings from horse race Rs. 50,000 payable to Mr. Y, non-resident in India.
 3. Interest on securities (listed) payable to Mr. Z a resident in India—Rs.20,000.
 4. Dividend payable by a domestic company to B, a resident in India—Rs.40,000.
 5. Interest on unlisted debentures of Y Ltd payable to T, a resident in India—Rs. 10,000.
17. From the following information compute the total income and tax liability of a charitable institution for the AY20X1-X2.
- Income from property held for charitable purposes Rs.10 lakhs
Voluntary donation from corpus of the trust Rs.50 lakhs
Other voluntary donations Rs.30 lakhs
Anonymous donations Rs.25 lakhs
Amount spent for charitable purpose in India Rs.20 Lakhs
Set apart for use in future for charitable purposes (conditions fulfilled) Rs.4 Lakhs
18. What is meant by AOP and BOI? Explain the computation of share of a member of AOP or BOI.

(6 x 2 = 12)

Section C

Answer any Two questions. Answer shall not exceed Five pages. (Weight 5)

19. The Statement of Profit & Loss of Ximbi Ltd., a domestic company, for the year ended 31st, March, 2020 is given below:

Statement of Profit & Loss
(for the year ended 31st March, 2020)

Particulars	Rs.
I. Revenue from operations	33,50,000
II. Other income:	--
Long-term capital gain [exempt u/s 10(38)]	6,20,000
III. Total Revenue (I + II)	39,70,000
IV. Expenses :	
Cost of materials consumed	12,40,000
Purchases of Stock-in-Trade	--
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	---
Employee benefits expenses	---
Other expenses :	
Expenses related to sale of other goods	8,00,000
Provision for unascertained liabilities	75,000
Total expenses	21,15,000
V. Profit before tax (III - IV)	18,55,000
VI. Tax expenses :	
Income tax paid	1,55,000
VII. Profit for the period (V - VI)	17,00,000

<i>Mar Athanasius College (Autonomous), Kothamangalam</i>	
Profit/Loss as per last Balance Sheet (if any)	
Current Year's Profit	17,00,000
	<u>20,000</u>
Add : Transfer from General Reserve	17,20,000
Less : Appropriations :	
Proposed Dividend	(7,65,000)
Transfer to General Reserve	<u>(1,00,000)</u>
Balance of Profit carried to Balance Sheet	8,55,000

(1) An outstanding liability related to value added tax for 2018-19 paid during 2019-20 Rs. 120,000 which was not charged to above Statement of Profit & Loss.

(2) Brought forward loss as per books of account is Rs. 73,000 while the brought forward depreciation as per books of account is Rs.1,10,000.

(3) Brought forward unabsorbed depreciation is Rs.5,12,000.

(4) Brought forward loss under the head capital gains Rs. 3,50,000. Compute the tax liability of X Ltd. for the Assessment Year 2020 –21

20. Explain in detail the procedure for Assessment.

21. A, B and C are equal partners in a firm. For the previous year the particulars of income of the firm are given below

1. Profit from business after debiting remuneration to partners. Rs.20,000
2. Long term Capital Gain Rs.100000
3. Interest on bank deposit Rs.50,000
4. Remuneration to partners Rs.1,80,000
5. Unabsorbed depreciation Rs.30,000
6. Brought forward business loss Rs.200000
7. Capital gain invested in specified assets Rs.30,000
8. Amount deposited in Capital Gain A/c Scheme 1988 Rs.30000 Compute total income and tax liability of the firm.

22. During PY 20x1-x2 there was a profit of Rs.60,000 to an AOP after charging salary, bonus and interest on capital to its members. Taxable income of the AOP for the same period from house property and long-term capital gain were Rs.1,40,000 and Rs.12,000 respectively. There are three members A, B and C sharing profits and losses in 5:3:2 ratio and their income from business and profession for the AY 2018-19 is Rs. 1,35,000 Rs. 1,86,000 and Rs.1,70,000 respectively. In addition to it AOP paid Rs.6000, Rs.10000 and Rs.14000 as interest on capital to A, B and C respectively. Salary paid to A was Rs.16,000 and bonus paid to B was Rs. 5000 in this period. Find out Tax Liability of AOP and members

(2 x 5 = 10)

M.Com DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Fourth Semester

PG20CO417-IB RETAIL AND RURAL MARKETING

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What do you mean by psychographic segmentation in marketing?
2. What is traditional retailing?
3. Explain the term webmarketing?
4. What do you understand by trading area analysis?
5. What is agricultural marketing?
6. What is E-rural marketing?
7. Explain rural marketing mix?
8. Describe the profile of the rural consumer?
9. Define undifferentiated targeting?
10. Define E-retailing?

(8 x 1 = 8)

Section B

Answer any *Six* questions. Answer shall not exceed Two pages (Weight 2)

11. How does rural market differ from urban market?
12. Explain the functions of retailing?
13. Discuss the FMCG goods in rural marketing?
14. Explain the role of retail shopper's attitude in rural marketing?
15. Discuss the issues in retail human resource management?
16. What are the different types of retail formats?
17. Explain contract farming and credit bundling?
18. Differentiate services retailing and product retailing?

(6x2=12)

Section C

Answer any *Two* questions. Answer shall not exceed *Five* pages. (Weight 5)

19. What are the emerging trends in rural marketing?
20. Explain the different models of E-retailing?
21. Elucidate the problems of rural marketing in India?
22. Explain the factors affecting rural consumer behaviour?

(2 x 5= 10)

M.COM DEGREE (CSS) MODEL QUESTION PAPER

(2020 Admissions onwards)

Fourth Semester

PG20CO418–IB INTERNATIONAL MARKETING

Time:3 Hours

Maximum Weight:30

Section A

Answer any *Eight* questions. Answer shall not exceed One page (Weight 1)

1. What do you mean by export incentives?
2. What is market oriented export pricing?
3. Explain the term trade blocs?
4. What do you mean by FOB?
5. What is cross –cultural marketing?
6. What are grey market goods?
7. What do you understand by open account?
8. What do you mean by administered pricing?
9. What do you understand by Global e-marketing?
10. Define service export? (8 x 1 = 8)

Section B

(Answer any **six** questions. Each question carries a weight of 2)

11. Differentiate the tariff and non tariff barriers in international marketing?
12. Elucidate the procedure for export financing?
13. Discuss the challenges in global marketing research?
14. Write notes on product decision and pricing decisions in international marketing?
15. Discuss the various pricing strategies in international marketing?
16. Explain the main driving and restraining forces for a firm entering international market?
17. How does domestic marketing differ international marketing?
18. Describe the factors determining the selection of international market? (6 x 2 = 12)

Section C

(Answer any **two** questions. Each question carries a weight of 5)

19. What are the different problems and difficulties faced by the Indian marketers in international trade?
20. Explain the different techniques to enter into international marketing?
21. What are the different methods of payment in international marketing?
22. Discuss the different types of risks in international marketing? (2 x 5 = 10)

