## NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University) (Reaccredited with "A" Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India) Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

**SCHOOL OF COMMERCE** 

M.Com. Finance and Control

**CURRICULUM & SYLLABUS** 



**EFFECTIVE FROM 2022-23** 

## **Department of Commerce - M.Com (FC)**

## **Vision Statement of the Department.**

Is "to develop professionalism in trade and commerce to meet the emerging global trends"

## **Mission Statement of the Department**

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

## **Program Educational Objectives (PEOs)**

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all functions areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Become the full-fledged Accounting and Finance professional
PEO5	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

## **Programme Specific Outcomes (PSOs)**

After the successful completion of the Programme, the students are expected to

PSO1	To become Corporate Secretary
PSO2	Able to become Auditor
PSO3	To become Entrepreneur
PSO4	Enable to become Tax Consultant
PSO5	To become Financial Analyst

## **Programme Outcomes (POs)**

On Successful completion of the Programme, the graduates will have

PO1	Critical Thinking	Analyze complex problems critically, conceptualise								
		and solve real time problems, develop and evaluate a								
		wide range of potential solutions for those problems								
		and arrive at feasible, optimal solutions after								
		considering public health, safety, cultural, societal and								
		environmental factors in the core areas of expertise.								
PO2	Research Skill	Extract information pertinent to unfamiliar problems								
		through literature survey and experiments, able to								
		apply Research Intelligence in investigations and								
		innovations.								

PO3	Usage of Technology	Able to use the techniques, skills and modern tools to
		analyze critically, carry out safe and economical
		design, conduct experiments and interpret
		investigations to solve problems.
PO4	Effective	Communicate with the society at large, regarding
	Communication	complex activities confidently and effectively and
		being able to comprehend and write effective reports
		and design documentation by adhering to appropriate
		standards and make effective presentations.
PO5	<b>Individual and Team</b>	Possess knowledge and understanding of group
	Work	dynamics, recognise opportunities and contribute
		positively to collaborative-multidisciplinary domains,
		demonstrate a capacity for self-management and
		teamwork, decision-making, objectivity and rational
		analysis in order to achieve common goals.
PO6	<b>Project Management</b>	Demonstrate knowledge and understanding of
		management principles and apply to manage projects
		efficiently in respective disciplines and
		multidisciplinary environments after consideration of
		economic and financial factors.
PO7	<b>Ethics and Values</b>	Acquire professional and intellectual integrity,
		professional code of conduct, ethics of research and
		scholarship, consideration of the impact of research
		outcomes on professional practices and an
		understanding of responsibility to contribute to the
700		community for sustainable development of society.
PO8	Life Long Learning	Engage in lifelong learning and work on career
		enhancement and adapt to changing personal,
		professional and societal needs.

## NEHRU ARTS AND SCIENCE COLLEGE (Autonomous)



# Reaccredited by NAAC with 'A' Grade, Certified by ISO 9001:2008 &14001:2004 Recognized by UGC with 2(f) and 12(B) & Affiliated to Bharathiar University Nehru Gardens, Coimbatore-641 105



## **Scheme of Examination**

## **M.Com with Finance & Control**

## PG COURSE WITH PROJECT

(Applicable to the students admitted during Academic the year 2022-2023)

			u	of io	Exam	inatio	n Marks	70
Semester	Course	Name of the Course	Instruction	Duration of Examinatio	CIA	ESE	Total	Credits
	22PGCFC101	Paper-I Advanced Financial Accounting	6	3	50	50	100	4
	22PGCFC102	Paper-II Applied Cost Accounting	6	3	50	50	100	4
	22PGCFC103	Paper-III Quantitative Techniques	6	3	50	50	100	4
T	22PGCFQ101	Practical Paper-I Computer Applications: MS – Office and E- Business Applications	6	3	50	50	100	4
I	22PGCFE101/ 22PGCFE102/ 22PGCFE103	Elective Paper-I	6	3	50	50	100	4
			30				500	20
	22PGCFC204	Paper-IV Corporate Accounting	6	3	50	50	100	4
	22PGCFC205	Paper-V Managerial Economics	5	3	50	50	100	4
	22PGCFC206	Paper-VI Financial Management	5	3	50	50	100	4
	22PGCFC207	Paper-VII Financial Services	5	3	50	50	100	4
	22PGCFQ202	Practical Paper - II Computer Applications: Tally and Internet	5	3	50	50	100	4
II	22PGCFE204/ 22PGCFE205/ 22PGCFE206	Elective Paper-II	4	3	50	50	100	4
	22PGCFONLC	Online Course	-	_	-	-	-	-
			30				600	24

			ā	of io	Exam	ination	Marks	
Semester	Course	Name of the Course	Instruction	Duration of Examinatio	CIA	ESE	Total	Credits
	22PGCFC308	Paper-VIII Accounting for Decision Making	6	3	50	50	100	4
	22PGCFC309	Paper-IX Business Research Methods	6	3	50	50	100	4
	22PGCFC310	Paper-X Investment Management	6	3	50	50	100	4
	22PGCFQ303	Practical Paper –III Computer Applications: SPSS Accounting Package	6	3	50	50	100	4
III	22PGCFT301	Institutional Training	-	-	50	-	50	2
	22PGCFONLC 22PGCFE307/	Online Course	-	3	-	100	100	4
	22PGCFE307/ 22PGCFE308/ 22PGCFE309	Elective Paper-III	6	3	50	50	100	4
			30				650	26
	22PGCFC411	Paper-XI International Financial Management	5	3	50	50	100	4
	22PGCFC412	Paper-XII Security Analysis and Portfolio Management	5	3	50	50	100	4
	22PGCFC413	Paper-XIII Direct Taxes	6	3	50	50	100	4
IV	22PGCFV401	Project Work and Viva Voce	10	-	100	100	200	8
	22PGCFE410/ 22PGCFE411/ 22PGCFE412	Elective Paper-IV	4	3	50	50	100	4
			30				600	24
		Total	120				2350	94

## List of Elective Papers (Students can choose any one of the paper)

	A	В	С
Paper I / Sem I	22PGCFE101 Financial Markets and Institutions	22PGCFE102 Business Environment	22PGCFE103 Indirect Taxation
Paper II / Sem II	22PGCFE204 Indian Stock Exchanges	22PGCFE205 Strategic Management	22PGCFE206 Modern Banking
Paper III / Sem III	22PGCFE307 Futures and Options	22PGCFE308 Human Resource Management	22PGCFE309 Insurance and Risk Management
Paper IV / Sem IV	22PGCFE410 Fundamentals and Technical Analysis	22PGCFE411 Derivatives and Risk Management	22PGCFE412 Entrepreneurship and New Venture Planning

## **Advanced Learners Course**

S. No.	Semester	Course Code	Name of the Course
1	Semester	22PGCSS01	E- Marketing
2	II to IV	22PGCSS02	Advertisement and Sales Promotion

Cor. K. RAJARAJES WARI)
Chairman
Bos - Commerce

Cour	se Code	Title							
22PG	CFC101	Paper - I	Advan	ced Financial	Accoun	ting			
Semester	:: I	Credits: 4	C	CIA: 50 Marks ESE: 50 Marks					
Course	Course Objective  The course covers advanced financial reporting issues and account methods for company accounting. It introduces different types of interest relationship and related accounting issues and accounting treatment. Studies will learn how to prepare, read and analyze and evaluate the consolidation financial statements based on guidelines provided under relevant Accounting Standards  Course Category  Employability								
Develop	ment Needs	Regional							
Course	Description	To Enrich the knowledge	about l	Financial State	ments				
Course	Outcomes			Teaching Me	ethods	<b>Assessment Methods</b>			
CO 1	Evaluate the d	ouble entry system		Flipped Tea	ching	Quiz			
CO 2	Construct cons	solidated financial statements		Lectur	e	Assignments			
CO 3	Knowledge or	preparation of Depreciation		Problem so	lving	Snap talk			
CO 4	Clarity on pre	paration of Bills		Flipped Tea	ching	Quiz			
CO 5		ge on preparation accounting as nting Standards	per	Lecture	e	Case Studies			

Unit	Description	Text Book	Chapters
	Introduction to Financial Accounting - Users of Accounting information - Financial and management accounting	1	1
I	Generally Accepted Accounting Principles and the accounting environment - Ethical issues in Accounting. Double entry system: The basics of modern accounting - Trial balance. Measuring Business Income - Preparing Financial statement from the adjusted Trial balance.	1	1
	Instructional	Hours	16
Sugges	ted Learning Methods: Worksheet		02 Hrs
II	Overview of the Accounting cycle. Accounting for merchandising transactions	1	5
11	Measuring Business Income - Preparing Financial statement from the adjusted Trial balance.	1	6
	Instructional	Hours	16
Sugges	ted Learning Methods: Presentation		02 Hrs
	Bank reconciliation statement and its uses for financial control decisions	2	1
III	Preparation of accounts from incomplete records	2	2
	Depreciation, Depletion and amortization - Methods of Depreciation	2	3
	Instructional	Hours	16
Sugges	ted Learning Methods : Group Learning		02 Hrs
IV	Accounting for non-trading institutions - Income and Expenditure Account - Receipts and Payment Account and	2	4

	Bal	ance S	heet								2		
Accounting for Bills of Exchange  Instructional										2		6	
<u></u>									Instr	uctional	Hours		16
Suggest	ed Lea	rning l	Metho	ds: Gr	oup D	iscussi	on					02	Hrs
$\mathbf{v}$			national Accounting Standards - Indian Accounting lards - Indian Accounting Board			2		6					
•	_		lity ac		_			ource	account	ing -	2		7
<u></u>									Instr	uctional	Hours		16
Suggest	ed Lea	rning l	Metho	ds : Ca	ase Stu	ıdies						02	Hrs
											Hours		Hrs
Text Bo	oks			2015. Reddy 2015.	& Mui	rthy, Co	orporate	Accou	unting, N	argham P Margham	Publicati	ons, Che	ennai,
Referen		ks	1. 2.	Mahes	•	& Mahe			٠,	yani Publi <b>ountancy</b>			•
Web. U	RLs												
				<u></u>	Tools f	or Ass	sessmen	t (50 ]	Marks)				
CIA	I	CI	A II	C	IA III	As	signme	ent	1 ace Stillinge		Snap talk	To	otal
8	3		8		10		8		8		8		50
						3.5							
						M	apping						
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
	PO1	PO2	PO3	PO4	PO5				PSO1	PSO2	PSO3	PSO4	
PO						PO6	PO7	PO8					PSO5
PO CO1	M	M	L	L	L	PO6	<b>PO7</b> H	PO8	Н	М	Н	M	PSO5
PO CO1 CO2	M M	M H	L M	L M	L M	PO6 M M	<b>РО7</b> Н Н	PO8 M M	H M	M M	H L	M H	PSO5 H H
PO CO1 CO2 CO3 CO4 CO5	M M M M H	M H M M	L M M M	L M L M	L M M	PO6 M M M	PO7 H H M	PO8 M M H	H M M	M M H	H L M	M H M	PSO5 H H L
PO CO1 CO2 CO3 CO4	M M M M H	M H M M	L M M M	L M L M	L M M	PO6 M M M H	PO7 H H M	PO8 M M H M	H M M	M M H M	H L M	M H M L	PSO5 H H L M
PO CO1 CO2 CO3 CO4 CO5	M M M M H M-Mee	M H M H dium; l	L M M M	L M L M	L M M M	PO6 M M M H	PO7 H H M	PO8 M M H M	H M M	M M H M	H L M M	M H M L	PSO5 H H L M
PO CO1 CO2 CO3 CO4 CO5	M M M M H M-Mee	M H M H dium; l	L M M M M L-Low	L M L M	L M M M	PO6 M M M H	PO7 H H M	PO8 M M H M	H M M	M M H M	H L M M	M H M L	PSO5 H H L M

Course	Code	Title							
22PGC	FC102	Paper	r – II Applied Cost Acc	ounting					
Semes	ter: I	Credits: 4	CIA: 50 Marks		ESE: 50 Marks				
Course Objective  Acquire knowledge on the basic concepts and processes to determine product contemporary interpret cost accounting statements and analyze and evaluate information for a ascertainment, planning, control and decision making									
Course	ourse Category Employability								
Develop	ment Need	ls Regional							
Course	Description	n Gain the knowledge on pr	eparation of cost						
Course	Outcomes		Teaching Me	thods	Assessment Methods				
CO 1	To know th	ne concepts of Costing	Flipped Tea	ching	Quiz				
CO 2	To analyze	the concept of material control	Lecture	e	Snap talk				
CO 3	Ability to 1	maintain labour and over head co	st Problem So	lving	Quiz				
CO 4	Knowledge	e on preparation of process costin	g Problem So	lving	Assignment				
CO 5	Prioritize t	o prepare the cost reports	Lecture	e	Case Studies				

TT •4	Description Tout Deals								
Unit	Description	Text Book	Chapters						
	Introduction to cost accounting - Meaning and definition - Difference between financial and cost accounting	1	1(1)						
I	Nature and significance of cost accounting - Methods of costing - Elements of costing	1	1(2)						
	Cost concepts fixed cost and variable costs - Preparation of cost sheet and tender	2	2						
Instructional Hours									
Sugges	ted Learning Methods: Group Learning		02 Hrs						
	Material Control: Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory	2	3						
п	Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing	1	2						
	Requisition for stores - Stores Control - Methods of valuing material issue	2	3						
	Instruct	tional Hours	16						
Sugges	ted Learning Methods : Group Discussion		02 Hrs						
	Labour: System of wage payment - Idle time - Control over idle time Incentive schemes, Labour turnover	1	2(5)						
	Overhead - Meaning and classification of overheads Classification	2	4						
III	according to function - Variability and elements - Steps in overhead accounting - allocation and absorption of overhead	2	5						
	Absorption of overhead cost, difference between cost allocation and								
	apportionment and reapportionment Predetermined overhead recovery rates	2	10						
	Instruct	tional Hours	16						
Sugges	ted Learning Methods : Presentation		02 Hrs						

	Feature of process costing - Comparison between joint costing and process costing - Process losses - Wastage, Scrap, Abnormal loss, Abnormal gain - Inter process profit equivalent										:	2		9
IV	pı	roduction	n(Theo	ry only	y)		•	•	•			2		10
										Instruc	tional i	Hour	·s	16
Sugge	sted Le	arning l	Metho	ds: Wo	orkshe	eet								2 Hrs
	_	Reconc					al accor	ınte				_		_
	Cos								es. scor	e and		2		6
V	Cost Auditor under Companies Act : Characteristics, scope at function of cost audit - Benefits and limitations - Cost audit rul													
	- Cost audit Procedure - cost audit reports.										2		7	
										tional i	Hour	•c	16	
Suggested Learning Methods : Case Studies  Instructional Hours										2 Hrs				
Dugge	Juliu Lit	arming l	·······································	40 · C	ase Sil	-4100					Total	Hour		0 Hrs
No	Note: Question paper will cover 40% Theory and 60% Problems													
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1. S.P Jain and K.L Narang, Cost Accounting, Kalyan Delhi.Edn. 2014.									•					
Text Books  2. Dr. A. Murthy & Dr. S. Gurusamy, Cost							Cost A	ccount	ing,	Vijay	Nicole			
					Imprints Private Limited, Chennai, 2014									
1. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S. Chand a														
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Refere	ence Bo	oks		Ltd., 1	New D	elhi.Ec	ln. 2016	5.	Cost Ac					
Refere	ence Bo	oks		Ltd., N T. S	New D	elhi.Eddy &	ln. 2016 Y. Ha	5. ri Pra	Cost Ac	ccounting				
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Refere		oks		Ltd., N T. S	New D  Red ations	elhi.Ed dy & , Chen	ln. 2016 Y. Ha nai.Edn	5. ri Pra ., 2009	Cost Ac	ldy, Cos				
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CO \ PO CO1 CO2 CO3 CO4 CO5	PO1  M  M  H  M  H	PO2  M H H H edium;	2.  PO3  M M M M M L-Low	PO4 H M M M M	New D  J. Red Actions  Tools  IA III  10  PO5  M M M M L	elhi.Eddy & , Chen s for As PO6 M H H	ssessments and selection of the selectio	6. ri Pra., 2009 ent (50 ent	Cost Acsard Records Acsard Records Acsard Records Acsard Records Acsards Acsar	es) tudies 8 PSO2 M H H H H H	PSO3 H L M M	talk 8	PSO4  M H M L	Fotal 50  PSO5  H M L M
CO \ PO CO1 CO2 CO3 CO4 CO5	PO1  M  M  H  M  H	PO2  M H H H edium;	2.  PO3  M M M M M L-Low	PO4 H M M M M	New D  J. Red Actions  Tools  IA III  10  PO5  M M M M L	elhi.Eddy & , Chen s for As PO6 M H H	ssessments and selection of the selectio	6. ri Pra., 2009 ent (50 ent	Cost Acsard Records Acsard Records Acsard Records Acsard Records Acsards Acsar	es) tudies 8 PSO2 M H H H H H	PSO3 H L M M	talk 8	PSO4  M H M L	Fotal 50  PSO5  H M L M
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M.COM FC NASC 2022

Course	e Code				Title				
22PGC	CFC103		Paper III	- Qu	antitative Techniqu	es			
Semes	ster: I		Credits: 4	CI	A: 50 Marks	ESE: 50	Marks		
	Objectiv		To provide the techniques and to provide with basic its application in Modern I	skills	and knowledge of (		-		
	Categor		Skill Development						
	oment No		Regional						
Course	Operations research is an analytical approach of pro- Decision-making that is useful in the Management of						_		
Course	Outcom	es			<b>Teaching Methods</b>	Assessi	ment Methods		
CO 1	1 0	nming	nd formulate linear g problems.		Lectures/ Tutorial	As	ssignment		
CO 2	in Tran	sporta	edge using various methods ation Models.		Peer Teaching/ Lectures	1	Unit test		
CO 3	Identify the optimal assignment using  Hungarian Assignment Technique for Group Learning/						Seminar		
CO 4	Discuss strategi situatio	ies	decision alternatives and in various competitive		Video Lecture/ Lectures	As	ssignment		
CO 5	CPM)	for sc	etwork models (PERT & heduling the project and to characteristics of Queuing	)	Lectures/ Tutorial		Quiz		
Offered	l by M	<b>Lather</b>	natics						
Course	Content				Instructional Hours	/ Week:5	5		
Unit			Description	·		Text Book	Chapters		
I	Mathem	atical	<b>gramming:</b> Graphical Me formulation and solution Problem.		f minimization an	d 1	1,2,4		
Suggest	od Laa	nina N	Acthodas Duchlam Calvina	Dras	Instruction	al Hours	18		
Suggest			Methods: Problem Solving			act	02 Hrs		
II	<b>Transportation:</b> Finding initial feasible solution using North West Corner Rule; Vogel's Approximation Method and Least Cost Method; Testing optimality using Stepping Stone Method and MOD Method; Special cases of unbalanced Problem; Degeneracy maximization objective, multiple solutions and Prohibited route.					ost DI 1	15		
					Instruction	al Hours	20		
Suggest	ed Leari	ning N	Methods: Video Lessons				02 Hrs		

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III	unbalaı	nced P	roblen	n, Mul	<b>Assignment:</b> Hungarian Assignment Technique; Special cases of unbalanced Problem, Multiple Optimum Solutions, Maximization objective and unacceptable assignment.								
									Instr	uctional	Hours	5	19
Suggest	ed Lear	ning N	Method	ls : Pr	oblem	Solvin	ng Pra	ctice				02	Hrs
IV	zero su Progran	m gan nming life	ne – G Soluti – Eco	raphic ion – nomic	al Solu Replac life	ıtion – ement	Algeb Mode	oraic S els — I	Solution - Models b variable	e search	2		14
Suggested Learning Methods: Practice tests  Instructional Hours												18	
Sugges	ed Lear	ning N	Method	ds:Pi	ractice	tests					T	02	Hrs
V	PERT / CPM: Introduction and Critical Path Method. Networks with probabilistic time estimates; Time – Cost Trade off; PERT/cost.  Queuing Theory: Characteristic of Queuing Theory-Elements of										16		
	Queuin	g syst	em; M	lodels	with	n Pois	son ar	rival	and expo I/M/1- M	nential odel).			13
										uctional	Hours		15
Suggest	ed Lear	ning N	Method	ds: Gr	oup Di	scussi	on and	l Prac	tice tests				Hrs
					000				% Theor		Hours	s 90	Hrs
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				To	ols for	Asses	sment	(50 N	[arks]				
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		· · ·				120			8		8		
			8		10	Ma		I					<u> </u>
			PO3	PO4	PO5	Ma PO6	pping PO7	PO8	PSO1	PSO2	PSO 3	PSO4	PSO5
				PO4 H			pping	PO8	PSO1	PSO2		PSO4	
CO\PO CO1 CO2	PO1 H H	PO2 M H	PO3 L L	H H	PO5 H M	<b>РО6</b> Н Н	PO7 H H	M H	H M	M M	3 H L	M H	PSO5 H M
CO\PO CO1 CO2 CO3	PO1  H H H	PO2 M H H	PO3 L L L L	H H H	PO5 H M H	<b>РО6</b> Н  Н  Н	PO7 H H H	M H H	H M M	M M H	3 H L M	M H M	PSO5 H M L
CO\PO CO1 CO2 CO3 CO4	PO1  H H H H	PO2 M H H M	PO3  L  L  L  L	H H H	PO5 H M H H	PO6  H H H H	PO7 H H H H	M H H	H M M H	M M H M	3 H L M M	M H M L	PSO5 H M L
CO\PO CO1 CO2 CO3	PO1  H H H H	PO2  M H H H	PO3 L L L L L	H H H	PO5 H M H	<b>РО6</b> Н  Н  Н	PO7 H H H	M H H	H M M	M M H	3 H L M	M H M	PSO5 H M L
CO\PO CO1 CO2 CO3 CO4 CO5	PO1 H H H H H S H H H H H H H H H H H H H	PO2  M H H H Sium; I	PO3 L L L L L	H H H H	PO5 H M H H	PO6  H H H H	PO7 H H H H	M H H	H M M H	M M H M	3 H L M M	M H M L	PSO5 H M L

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Course	Code		Title							
22PGC	FQ101	Pra	ctical Paper - I Computer A	pplica	tions: MS Office & E	- Business Application				
Semes	ter: I		Credit: 4	(	CIA: 50 Marks	ESE: 50 Marks				
Course	Objectiv	ve	Acquire knowledge of MS C	Office p	roducts and e-Busines	s Applications				
Course	Categor	y	Skill Development							
Develop	ment N	eeds	National							
Course	Descrip	tion	To enrich the knowledge i	n MS	Office Using LIBRA Office					
Course	Outcom	es			<b>Teaching Methods</b>	Assessment Methods				
CO 1	Know to		lications of M.S Word, M.S	Excel	Mind Map	Models				
CO 2	To kno	w abo	out Internet and its application	on	Making a video	Demonstration				
CO 3	Knowle	dge ab	out e-applications		Mind Map	Report				
CO 4	Describ	e Onli	ne financial services		Mind Map	Demonstration				
CO 5	Ability	to do c	online trading		Mind Map	Models				

S.No.	Description	Use of Package	Hours
1	Alignment Analyze the union budget and perform the following: a. right alignment ,bold the important words b. Center align the second paragraph and perform italics for the important word. c. change the third paragraph in to two column paragraph Insert page numbers at the bottom, insert data, time and heading in the header section, page break.	LIBRA OFFICE	4
2	Organizational Chart Identify a financial organization and prepare an organizational chart of that concern.	LIBRA OFFICE	
3	Financial Statement Prepare a chart showing the different elements of Indian financial system.	LIBRA OFFICE	
4	Numbering and Bulleting Type a cost audit report and perform the following a. Use format tool bar, wizard and templates. b. Numbering and bullets. Create and apply styles to your documents.	LIBRA OFFICE	4
5	Current account Request a banker to open a current account for your business concern, using letter format.)	LIBRA OFFICE	2
6	Mail Merge Using mail merge send share allotment letter to the applicants for the share of a company.	LIBRA OFFICE	2
7	Curriculum vitae  Type your curriculum vitae and perform template and indent the text and take print out)	LIBRA OFFICE	2

	Duran Carr		
8	<ul> <li>Drop Cap</li> <li>Prepare a questionnaire (minimum 15 questions in your area of specialization finance.)</li> <li>a. Use bullets and numbering</li> <li>b. Check the spelling according to British</li> <li>c. Use thesaurus too replaces a word</li> <li>Use drop cap</li> </ul>	LIBRA OFFICE	3
9	Balance of payments  Prepare a table on balance of payments by using auto format table.	LIBRA OFFICE	2
10	HighLights Preparing a document by using special text effects highlight a particular part of your text. Set tab stops and leaders use bullets and numbers wherever necessary. Also use symbol character map and special character page.	LIBRA OFFICE	2
11	Clip Art  Prepare a paper on a current topic which is relevant to your specialization following function is to be performed.  a. Use thesaurus command.  b. Customize the spelling and grammar options  c. Finding and replaying text it go to function  d. Headers to footers, page numbers, section breaks, and columns and tablets. Use graphics for extra impact via inserting autoharps, line art object, and word art add a media clip in to your document.	LIBRA OFFICE	3
12	Charts Prepare break even chart using chart wizard	LIBRA OFFICE	2
13	Trend Analysis  Prepare a trend analysis of a product of your own choice with year and sale figures which are given.	LIBRA OFFICE	2
14	Capital & Working Capital  Prepare an excel sheet under the main heading of capital and working capital as the column names and perform the following:  a. Select a column and change the number format rupees and paisa format  b. Change the particular range of cells font as bold.  c. Select a row hide it  Use short cut key and go to sheet 3 and select a cell	LIBRA OFFICE	2
15	Prepare an excel sheet under the main heading of capital & working capital	LIBRA OFFICE	2
16	Share Price Index  Determine the share price index and movements of 10 companies for 10 days from the newspapers by using the statistical functions of excel present it in a graphical form	LIBRA OFFICE	2
17	Bin Card Prepare a bin card for purchases issues made during the year by using auto format wizard	LIBRA OFFICE	2

18	Prepare a cost sheet with supporting evidence also know cost per unit of product a. Use formula function and built in functions.  Use pivot tables and charts	LIBRA OFFICE	2
19	Demand and Price  Determine correlation between demand and price of a product(minimum 10 entries)	LIBRA OFFICE	2
20	Prepare a sales budget and perform the following: Use bullets and numbering  a. Create a text box frame  b. Change the color line  c. Make it semi transparent  Change the height and width of the heading of the text box	LIBRA OFFICE	2
21	Three column format Using three column format type any five differences between financial management and cost accounting	LIBRA OFFICE	2
22	Questionnaire  By using already prepared questionnaire (ms word) prepare a work sheet	LIBRA OFFICE	2
23	Earnings Per Share  Collect earning per share and market price of the shares net assets value and turnover of ten different companies from the leading business dailies and enter in a table. Use thesaurus command.  Calculate the price earning per share. Copy it in to different sheets in the name of each and every company. Use copying, count functions	LIBRA OFFICE	3
24	and statistical functions.  Pay roll  Prepare a pay roll for employee's data base of an organization	LIBRA OFFICE	4
25	Preference of the product  Draft the questionnaire among the students regarding the preference of the product	LIBRA OFFICE	2
26	Stock Exchanges  Through net collect share price of 5 companies from 5 different stock exchanges in India. Create a table access and enter the data. Create a font view for each companies share.	LIBRA OFFICE	4
27	Price quantity Gather price quantity description for five products and enter in access table and create an invoice in form design view	LIBRA OFFICE	4
28	Cash Budget Gather the details regarding the receipt and payments for 6 months and by using a budget wizard. Prepare a cash budget.	LIBRA OFFICE	4

		Financi	al Deta	ils thro	_	_	_		anies an peed and		LIBR OFFI		3	
30	•	the dif	ferent p	roduct	_				rent cost		LIBR OFFI		3	
31	Foreign exchange  Collect data on recent development in foreign exchange in India create your presentation by adding text and object to slides. Use data, slide number of other text in a slide footer. You can add, delete or modify information in the footer area of all slides by using the slide master.										5			
32	Organizational chart Create a professional looking organizational chart of a financial institution.  LIBRA OFFICE									3				
33	Financial Services  Online financial services  LIBRA OFFICE									3				
34	Railway Reservation Online travel services. (Railway reservation) www.irctc.co.in  LIBRA OFFICE										3			
35				lvertisi	ing & I	E-Bran	ding, E	-Banki	ng, E-		LIBR OFFI		3	
										7	Total H	ours	90 Hrs	
				$\frac{\mathrm{T}}{\mathrm{T}}$	ools fo	r Asse	essment	t (50 M	larks)					
Test	I	Tes	t II	M	lodels	R	Reports				Observa tion Note		Total	
1	10		10		8	7.5	. 8		8		6		50	
CO\PO	PO1	PO2	PO3	PO4	PO5	Ma PO6	pping PO7	PO8	PSO1	PSO2	PSO3	PSO <sub>4</sub>	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M M	H	
CO2	M	Н	M	M	M	M	Н	Н	M	Н	L	Н	Н	
CO3	Н	M	M	L	M	M	M	Н	Н	M	M	M	L	
CO4	M	M	M	M	M	Н	L	M	M	M	M	L	M	
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L	
H-High;	M-Me	dium; l	L-Low											
		Course	e desig	ned by	<b>y</b>					Verifi	ed by			

Cou	rse Code			Title			
22PG	CFE101	Elective Paper - I (A) Fina	ancial Mai	rkets and Inst	itutions		
Sei	mester: I	Credits: 4	CIA: 50	: 50 Marks ESE: 50 M			
Course Objective  Helps the students to understand the role of financial institute play in the business environment. It would develop a series of principles from finance and economics that explore the confinancial markets, financial institutions and the economy					series of the conr	applications of	
Course Category Employability							
Develop	ment Needs	National					
Course	Description	Equip the knowledge on F	Foreign Ex	xchange Mark	kets		
Course	Outcomes			Teaching Me	thods	Assessment Methods	
CO 1	Knowledge on	Sources of Finance		Flipped Tea	ching	Assignment	
CO 2	Understand the institutions	e concepts of banking and finance	cial	Lecture	2	Quiz	
CO 3	Gain knowledge on non banking financial intermediaries			Flipped Teac	hing	Case studies	
CO 4	Ability to asses	ss short term financial market		Case Stud	lies	Snap talk	
CO 5	Capacity to des	scribe Industrial Security Marke	et	Case Stud	lies	Assignment	

Unit	Description	Text Book	Chapters					
_	Nature and Role of Financial System - An overview of the Financial System	1	1					
I	Financial Sector Reforms - Reserve Bank of India - Securities							
	andExchange Board of India	1	1					
	Instructional Ho							
Sugges	ted Learning Methods: Mind Mapping		02 Hrs					
***	Banking Institutions - Commercial and Co-Operative Banks - Non Banking Financial Institutions	1	5					
II	Small Savings and Provident Funds - Unit Trust of India and MutualFunds	1	6					
	Instructional	Hours	16					
Sugges	ted Learning Methods : Group Learning		02 Hrs					
	Non Banking Financial Intermediaries - Loan companies - Investmen Companies - Hire Purchase Finance - Lease Finance - Housing Finance Merchant Banks - Venture Capital Funds Credit Rating - Public	1	5					
III	Deposits with Non Banking Companies.							
	Companies - Non bank Statutory Financial Organization	1	6					
	Instructional	Hours	16					
Sugges	ted Learning Methods : Case Studies		02 Hrs					

IV	- C		cial Bi	lls Ma	rket - l	•			ry Bills N		2		4
IV							inancia Market		rantee -		2		5
		uctional	Hour	S	16								
Suggest	Suggested Learning Methods: Group Discussion												Hrs
v	Industrial Securities Market - International Dimensions of Financial Markets										2		6
·	Foreign Exchange Market and Foreign Capital Market												7
1	Instructional Ho												16
Suggest	uggested Learning Methods: Presentation												Hrs
	Total Hou												Hrs
Text Bo	oks		1. 2.	Publish Nal Hall of	hing Co ini Prav f India,	o., Ltd., va Tripa 2010.	2008. athy, <b>Fi</b>	nancia	l Instrun	nents and	l Servic	<b>es</b> , Prent	
Reference Books  Imprints (P) Ltd.,2015.  S.Pandian .P, Financial Services and Markets, Vikas Pub Delhi.  Alak Dharmaraj .E, Financial Services, S.Chand & Sons Financial Services, S.Chand & S													
Web. U	KLS			Т	a a la <b>f</b> a	A aaa		. (50 T	Mardra)				
				<u>_</u>	oois 10	or Asse	essmen	(50 1	Marks)				
CIA	I	CI	A II	C	IA III	As	signm	ent	Case studie		Snap talk	To	tal
	8		8		10		8		8		8		50
						Ma	pping						
CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO 5
CO1	M	M	L	L	L	M	Н	M	Н	M	Н	M	Н
CO2	M	Н	M	M	M	M	Н	Н	M	Н	L	Н	Н
CO3	CO3 H M M L M H M H H M										M	L	
CO4	M	Н	M	M	M	Н	M	M	Н	M	M	L	M
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L
H-High;	H-High; M-Medium; L-Low												
		Cours	e desig	ned by	y					Verifie	d by		

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Cours	se Code		,	Title						
22PGC	CFE102	Elective Paper - I (B) Business Environment								
Seme	ester: I	Credits: 4	CIA	: 50 Marks	ESE: 50 Marks					
Course Objective  To provide knowledge of the environment in which businesses operate economic operational and financial framework with particular applicat transaction of business.										
Course (	Category	Employability	Employability							
Develop	ment Needs	National	National							
Course I	Description	To Equip the concepts in In	ndian C	Constitution						
Course (	Outcomes			<b>Teaching Methods</b>	Assessment Methods					
CO 1		stand the elements that shapes the and economic structure of India		Flipped Teaching	Quiz					
CO 2	_	orehend the concept of LPG in environment		Lecture	Assignments					
CO 3		yse the environment of a busi- olitical, technological and so ives	Chalk & Talk	Snap talk						
		e out the information relating to businent in the present scenario	ness	Flipped Teaching	Quiz					
CO 5	Determi	ne Social Responsibilities of Busin	ness	Lecture	Case Studies					

## Course Content Instructional Hours / Week: 6

Unit	Description	Text Book	Chapters
I	Introduction to Business Environment - Objectives - Importance - Characteristics - Types of Environment - Nature and Scope - Relationship between Economic and Non-Economic Environment - Elements of	1	1
	Business Environment		
	Instructiona	l Hours	16
Suggest	ed Learning Methods: Mind Mapping		02 Hrs
II	Economic Environment: Industrial Policy 1991 - Liberalization - Privatization: Merits and Demerits - Forms of Privatization - Privatization in India - Globalization: Pros and Cons of Globalization - Globalization in India.	1	5
	Instructiona	l Hours	16
Suggest	ed Learning Methods : Presentation		02 Hrs
III	Political Environment: Government and Business Relationship - Different Roles of Government in Indian Economy - State Intervention: Meaning - Objectives - Expansion. Indian Constitution- The Preamble Fundamental Rights		
	Instructiona	l Hours	16
Suggest	ed Learning Methods : Case Studies		02 Hrs
IV	Technological Environment: Features - Impact of Technology on Society and Economy - Restraints on Technological Growth - Technology Policy	2	4
	Instructiona	l Hours	16

Suggeste	d Learr	ning M	ethods:	Group	p Discu	ssion						02	2 Hrs
Women Entrepreneur - Child Labor - Corporate Governance													7
									Ins	truction	al Hour	s	16
Suggeste	d Learr	ning M	ethods	: Grou	p Lear	ning						02	Hrs
										Tota	al Hour	s 90	Hrs
Text Books  1. Francis Cherunilum, Business Environment: Text and Cases, 22 <sup>th</sup> Revised Edition, Himalaya Publishing House, 2014 2. Justin Paul, Business Environment, Tata Mc Grew Hill, 2004.													, 22 <sup>nd</sup>
1. Sankaran, S., Business Environment, Margham Publications, 2013. 2. Premavathy, N., Business Environment, Sri Vishnu Publications, 2008. 3. Ashwathappa, K., Essentials of Business Environment, Himalaya Publishing House, 2014													
Web. UI	RLs												
				ļ	Tools f	or Asso	essmen	t (50 ]	Marks)				
CIA	I	CI	A II	C	IA III	A	ssignm	ent	Case stu	dies	Snap talk	To	otal
;	8		8		10		8		8		8		50
						Ma	pping						
CO \ PO	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PC 8	PSO 1	PSO2	PSO 3	PSO 4	PSO 5
CO1	M	M	L	L	L	M	Н	M		M	Н	M	Н
CO2	M	Н	M	M	M	M	Н	Н	M	Н	L	Н	Н
CO3	Н	M	M	L	M	Н	M	Н	Н	Н	M	M	L
CO4	M	Н	M	M	M	Н	M	M	H	M	M	L	M
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L
H-High;	M-Medi	um; L-	Low										
Course designed by											d by		

Course Code Title										
<b>22PGCFE103</b>	Elective Paper - I (C) Indirect Taxation									
Semester: I	Credits: 4 CI	A: 50 Marks	ESE: 50 Marks							
<b>Course Objective</b>	Enable students gain knowledge of basic concept of GST in India	f the provisions of servic	e tax and							
<b>Course Category</b>	Employability									
<b>Development Needs</b>	National									
<b>Course Description</b>	Enrich the knowledge on GST									
<b>Course Outcomes</b>		Teaching Methods	Assessment Methods							
CO 1 Impart know	edge on features of indirect taxes	Flipped Teaching	Ouiz							

#### Enable students understand the concept of service CO 2 Lecture Snap talk Ability to calculate Value Added tax liability and Flipped Teaching Quiz **CO 3** input tax credit Knowledge VAT procedure Chalk & Talk Assignment **CO 4** Capacity to understand the concept of GST Case Studies **CO 5** Lecture

#### **Course Content**

Unit	Description	Text Book	Chapters
I	Special features of indirect taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of indirect taxes	1	1
	Instructiona	l Hours	16
Suggest	ed Learning Methods: Presentation		02 Hrs
II	Service Tax concepts and principles - Charge of service tax - Taxable Service - Valuations of Services - Payment service tax and filing of Returns	1	5
	Instructiona	l Hours	16
Suggest	ed Learning Methods : Group Discussion		02 Hrs
III	Value Added Tax concepts and principles - Calculation of VAT liability including input tax credit	5	1
	Instructiona	l Hours	16
Suggest	ed Learning Methods : Group Learning		02 Hrs
IV	Small dealers and Composition Scheme VAT Procedures	2	4
	Instructiona	l Hours	16
Suggest	ed Learning Methods : Mind Mapping		02 Hrs
V	GST Concepts and Procedures , GST rates for different products ,GST e-filing of Returns	2	7
	Instructiona	l Hours	16
Suggest	ed Learning Methods: Case Studies		02Hrs
	Total	Hours	90 Hrs
Note: (	Question paper shall cover 100% Theory		

1. Balachandran, Indirect Taxation, Sultan Chand & Co., New Delhi, 2006.  2. Dr. Radha Parameshwaran, Indirect Tax, Prassanna Publishers, 2007.  3. Dingare Pagare, Business Taxation, Sultan Chand & Co., New Delhi, 2004  1. V.S. Datey, Indirect Taxes, Taxmann Publications (P) Ltd., New Delhi, 2002.  2. N.S. Govindan, Indirect Taxes, Sitaraman & Co. Pvt. Ltd., 2004  1. www.ctd.gov.in  2. http://resource.cdn.icai.org/45554bos35641.pdf  3. http://icmai.in/.upload/Students/Syllabus-012/Study_Material_New/Inter-Paper11-New.pdf  4. http://icmai.in/.upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf													007. elhi, elhi,	
Paper11-New.pdf  Tools for Assessment (50 Marks)														
CIA	I	CIA	II		IA III		ssignme	·		ase stud	lies	Snap talk	To	tal
8	}		8		10		8			8		8		50
						Ma	pping							
CO \ PO	PO1	PO2	P O3	PO 4	PO 5	PO 6	PO7	P( 8		PSO 1	PSO2	PSO 3	PSO 4	PSO 5
CO1	M	M	L	L	L	M	Н	M	1	Н	M	Н	M	Н
CO2	M	Н	Н	M	M	Н	Н	Н	[	M	Н	L	M	Н
CO3	Н	M	M	L	L	Н	M	Н	[	M	L	M	M	L
CO4	M	Н	M	M	M	Н	M	M	1	Н	M	M	L	M
CO5	Н	Н	M	M	L	M	M	M	1	M	Н	M	L	L
H-High; M-Medium; L-Low										<u> </u>	<u> </u>			
	Course	desig	ned by						Verifie	ed by				

Course	Code			ŗ	Title						
22PGC	FC204		Paper - IV Corporate Accounting								
Semester: II			Credits: 4	CIA	: 50 Marks	]	ESE: 50 Marks				
Course (	Objective		Aware about corporate a Companies Act understand debentures, and its accounting	l the n	nethod of issue						
Course (	Category		Employability								
Developi	ment Need	ds	National								
Course I	Descriptio	n	To enrich the knowledge of Companies	n prepa	ration of accoun	nts of B	anking and Insurance				
Course (	Outcomes				Teaching Me	thods	Assessment Methods				
CO 1			concepts of issue and redempt res and dividend.	ion of	Flipped Tea	ching	Quiz				
CO 2		prepa	compute managerial remune aration of final accounts a		Lecture	e	Assignment				
CO 3		nation	d the treatment of accounting absorption, reconstruction anies				Snaptalk				
CO 4	Able to p	prepar	e accounts of holding compan	ies	Flipped Tea	ching	Quiz				
CO 5	Examine compani		ounts of Banking and insu	ırance	Lecture	e	Assignment				

Unit	Description	Text Book	Chapters
I	Issue and Redemption of preference shares - out of profits and out of capital; Acquisition of a business Profit prior to incorporation accounting treatment	1	1
	Underwriting of shares	1	2
	Instructiona	al Hours	16
Suggest	ed Learning Methods: Presentation		02 Hrs
	Preparation of Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation	1	5
II	Managerial remuneration - Issue of Bonus shares - Preparation of Balance Sheet	1	6
	Instructiona	al Hours	16
Suggest	ed Learning Methods : Group Discussion		02 Hrs
III	Amalgamation - Absorption (Excluding inter - company holdings)  External reconstruction - Internal reconstruction (Excluding scheme of reconstruction)	2	4
	Instructiona	al Hours	16
Suggest	ed Learning Methods : Group Learning		02 Hrs
IV	Holding company accounts	2	4

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	exc	luding i	nter-co	mpany	holding	gs					,	2		5
	Lia	Liquidation of companies.												11
	Liquidation of companies.  Instructional  Suggested Learning Methods: Work Sheet													16
Suggeste	ed Learr	ning Mo	ethods:	Work	Sheet								02	2 Hrs
V	Acco	ounts of	Bankir	ng Com	panies							2		6
V	Insurance Companies													7
	Instructions												S	16
Suggeste	ed Learr	ning Mo	ethods	: Case	Studies	S							02	2 Hrs
										Γ	otal	Hour	s 90	) Hrs
Note: Q	uestion p	aper w	ill cove											
Text Bo	oks		2.	2015.			-		ounting, I					
Reference Books  1. Jain & Narang, Advanced Accounting, Kalyan Delhi,2015. 2. Maheshwari & Maheshwari, Advanced Accountancy, New Delhi,2000.														
Web. Ul	RLs													
				,	Tools f	or Asse	essment	(50 N	(Iarks)					
CIA	I	CL	A II	C	IA III	As	ssignme	nt	Case stud	100	Snaj talk	p	To	otal
	8		8		10		8		8			8		50
						Ma	pping							
CO \ PO	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO	)2	PSO 3	PSO 4	PSO 5
CO1	M	M	M	Н	L	M	Н	M	Н	M		Н	M	Н
CO2	M	Н	M	Н	M	M	Н	M	M	M		L	Н	L
CO3	Н	M	Н	Н	L	Н	M	L	M	Н		M	M	L
CO4	M	Н	M	M	M	Н	M	M	M	M		M	L	M
CO5	Н	Н	M	M	L	M	M	M	M	Н		M	L	L
H-High; M-Medium; L-Low														
•														
		Cours	e desig	ned by						Veri	ified	by		
		Cours	e desig	ned by						Veri	ified	by		
		Cours	e desig	ned by						Veri	ified	by		

Course	Code			7	Γitle		
22PGC	FC205		Paper - V	V Man	agerial Econon	nics	
Semest	er: II		Credits: 4	CIA	: 50 Marks	I	ESE: 50 Marks
Course Objective  Enable students gain knowledge on economic theories and its application business management. Acquire the skills of applying economic tools techniques in managerial decision making and make them capable of using var concepts in solving business problems confronting to national and international policies.							economic tools and pable of using various
Course Category Employability							
Development Needs National							
Course I	Descriptio	n	Equip Knowledge on Demand	i			
Course (	Outcomes				Teaching Me	thods	Assessment Methods
CO 1	The Studentheories manager	and	would gain knowledge on econ its application in enter	omic rprise	Flipped Tea	ching	Quiz
CO 2			nts would be clear about the der nd forecasting.	mand	Lecture	e	Assignments
CO 3	They we		naster the skills of analyzing the	e cost	Chalk & 7	Snap talk	
CO 4 Acquire the a			bility to assess market structure ies.	e and	Flipped Tea	ching	Quiz
CO 5	Analyze	the m	nonetary and fiscal policies.		Lecture	e	Case Studies

## Course Content Instructional Hours / Week: 5

Unit	Dogovintion	Text	Chapter
UIII	Description	Book	S
	Managerial Economics: Nature and Scope, Its relation with other disciplines	1	1
Ī	Roles & Responsibilities of a Managerial Economists	1	2
	Goals of Corporate Enterprises	2	1
	Value of Enterprise	Website Re	ef 1
	nal Hours	13	
Suggest	ed Learning Methods: Group learning		02 Hrs
	Demand Analysis: Meaning, Determinants of Demand, Movements and Shift in Demand, Law of Demand and Types of Demand	3	6
II	Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand.	f 3	9
	Demand Forecasting for consumer goods, consumer durables and industrial goods - Demand Distinctions	1	5,6
	Instruction	nal Hours	13
Suggest	ed Learning Methods : Group Discussion		02 Hrs
	Cost and Production analysis: Cost concept and cost functions - Short run	3	18
III	and Long run Cost, Cost-output relationship and cost control  Production function	3	14
	Break-even analysis, Economies of scale of production	2	5,6

				Instant	ctional Hours	13				
Suggested Learn	ning Methods •	Mind Manning	7	HISTIU	cuonai nouis	02 Hrs				
	_		s perfect competit	on	Cost and	Production a				
			•		and Long	run Cost, Co				
IV Price	e and output dec	utput decisions in different market situations  Production								
Prici	ing Policies				1	11 15				
				Instru	ctional Hours	13				
Suggested Lear	ning Methods:	Presentation				02 Hrs				
Busi	ness Cycles				1	26				
Nat	ional Income				3	32				
Mon	etary and Fiscal	Policy								
V	ic finance				4	29,36				
					5	47				
Indi	ustrial Sickness	- causes and ren	nedies	<del> </del>	1	30				
Cugastad I sam	ning Mothoda .	Casa Study		Instru	ctional Hours	13 02 Hrs				
Suggested Learn	ming Methods :	Case Study			Total Hours	75 Hrs				
NB: Question Pa	ner shall cover	100% Theory			Total Hours	75 1118				
Text Books	3. 4. 1 4. 1 5. 1									
Reference Book	2. 1 3. 0 4. 1	Chand and Sons, P.L.Metha, <b>Mar</b> 2014. G.S. Gupta, <b>M</b> Company Ltd., N	, 2008. nagerial Econom anagerial Econ New Delhi, 2000	shwari, Manage nics, by Sultan C omics, by Tata conomics, by H	Chand & Sons, McGraw-Hill	New Delhi, Publishing				
Web. URLs		of-a-company-35		ulating-the -ente	rprise-value-					
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap Talk	Total				
8	8	10	8	8	8	50				

						Ma	pping						
CO \ PO	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO2	PSO 3	PSO 4	PSO 5
CO1	M	M	L	L	L	M	Н	M	Н	M	Н	M	Н
CO2	M	Н	M	M	M	M	Н	M	M	Н	L	Н	Н
CO3	Н	M	M	M	M	Н	M	L	M	Н	M	M	L
CO4	M	Н	M	M	M	Н	M	M	Н	M	M	L	M
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L

H-High; M-Medium; L-Low

Course designed by	Verified by

Course	Code		Title							
22PGC	FE206	Paper - V	VI Fina	ncial Managen	nent					
Semes	ter: II	Credits: 4	CIA	: 50 Marks	]	ESE: 50 Marks				
Course Objective  The objective of this course is to inform the students about the basic concepts of financial management and contemporary theory and policy in order to make the concepts, theories and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects and economy as a whole.										
Course	Category	Employability								
Develop	ment Needs	National	National							
Course l	Description	Equip the knowledge on Inve	estment							
Course (	Outcomes			Teaching Me	thods	Assessment Methods				
CO 1	Understand	I the concept of financial manager	nent	Flipped Teaching		Quiz				
CO 2	Ability to ca	alculate Return on Investment (Ro	oI)	Lecture	e	Snap talk				
CO 3	Knowledge	e on capital structure		Flipped Teaching		Quiz				
CO 4	Knowledge	on Dividend theories		Chalk & Talk Assignme						
CO 5	Capacity to capital man	understand the concept of Workin agement	ng	Lecture Case Studi						

Unit	Description	Text Book	Chapters				
I	Financial Management: Meaning, Nature, Scope and Objectives - Roleand Functions of financial management	1	1				
	Financial decisions - Relationship between risk and return - sources of finance - short- term and Long- term finance - Time value of money	1	1				
	Instructiona	l Hours	13				
Suggest	ed Learning Methods: Presentation		02 Hrs				
II	Cost of Capital: Meaning and Importance - Cost of debt, Preference, Equity and retained earnings weighted average cost of capital	1	5				
	Capital budgeting - Techniques - ROI, payback period and discounted cash flow.	1	6				
	Instructiona	l Hours	13				
Suggest	ed Learning Methods : Group Learning		02 Hrs				
	Leverages: Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure Net Income Approach	2	1				
ш	Net operating income Approach. MM Hypothesis - Determinants of	2	2				
1111	capital structure- Capitalization						
	Over and Under capitalization - Merits and Demerits.	2	3				
	Instructiona	Hours	13				
Suggested Learning Methods :Group Discussion							

	Divid	dend Th	neories:	Walter	's mod	el								
IV			and MN nants o				d policy	- Fo	rms of Div	vidend	-	2		4
		20011111	name o	r arviac	na pon							2		5
									Ins	tructio	onal	Hours	8	13
Suggeste	d Learr	ning Mo	ethods:	Case S	Studies								02	Hrs
v		rking C nageme		Manage	ment -	Cash M	Ianagen	ent -	Receivab	les		2		6
	Inven Capit	•	lanagen	anagement - Determinants and Computation of Working										7
									Ins	tructio	onal	Hours	S	13
Suggeste	d Learr	ning Mo	ethods	: Mind	Марр	ing							02	Hrs
										T	otal	Hours	75	Hrs
Reference Web. UR	e Books	S	<ol> <li>Delhi, 2000.</li> <li>M Y Khan &amp; Jain, Financial Management, McGraw Hill Education Limited, New Delhi, 2015.</li> <li>S.N.Maheswari, Financial Management, Sultan Chand &amp; Sons Delhi, 2005.</li> <li>Reddy &amp; Murthy, Financial Managemet, Margam Public Channai. Edn. 2009.</li> <li>Prasanna Chandra, Financial Management, Tata McGraw Hill Public Company Limited, Noida,</li> <li>Dr.M.Manickam, Principles of Managerial Finance, Pearson Education New York</li> </ol>							, New cations,				
CIA	I	CI	A II		IA III		ssignme		Marks)  Case stu	dies		nap Total		otal
8	₹		8		10		8		8		ta	lk 8		50
	-	1		- L		Ma	pping	I		<u> </u>		~		
CO \ PO	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PC 8	PSO 1	PSO	2	PSO 3	PSO 4	PSO 5
CO1	M	M	L	M	M	M	Н	M		M		Н	M	Н
CO2	M	Н	M	M	M	M	Н	M		Н		L	Н	Н
CO3	Н	Н	Н	M	M	Н	M	L	M	Н		Н	M	L
CO4	M	Н	M	M	M	Н	M	M	Н	M		M	L	M
CO5	Н	Н	M								M	L	L	
H-High; I	M-Medi	um; L-	Low					_			_			
		Cours	e desig	ned by						Veri	fied	bv		
		00000	- weez-8							, 522		~ <i>y</i>		
							1							

Cours	se Code	Title									
22P	GCFC207	Pape	er - VII	Financial Servi	ices						
Semeste	er: II	Credits: 4	CIA: 5	50 Marks		ESE: 50 Marks					
Course (	This course will help the students in deeper understanding of financial system and financial services in particular and their functioning, role in economic development of a country										
Course (	urse Category Employability										
Develop	ment Needs	National									
Course I	Description	To acquire knowledge on Fina	ıncial m	arkets							
Course (	Outcomes			Teaching Me	thods	<b>Assessment Methods</b>					
CO 1	Clarify the	ideas on merchant banking.		Flipped Tea	ching	Quiz					
CO 2	Application schemes	of mutual funds and other invest	tment	Lecture	e	Snap talk					
CO 3	Exposes the higher purc	g and	Chalk & 7	Γalk	Assignment						
CO 4	Examine th	e function of factoring and credit	cards	Flipped Teaching		Quiz					
CO 5		e methodology of credit rating on eposits and debts	1	Lecture	Case Studies						

Unit	Description	Text Book	Chapters
I	Merchant Banking - Meaning, Origin and Growth - Merchant Banking in India - Scope of Merchant Banking Services - Organization and management patterns of merchant banks	1	1
	Merchant bank and management of public issues - Role of merchant bankers in maintaining health and creditability of the capital market	1	1
~	Instructiona	l Hours	13
Suggest	ed Learning Methods: Group Discussion		02 Hrs
	Mutual Fund - Concept and Origin of mutual fund - Growth of mutual fund in India - Mutual Fund Schemes - Money market - Mutual Funds-	1	5
II	Institution involved in mutual fund business. Unit Trust of India, Life Insurance Corporation Commercial banks - Entry of private financing companies in mutual fund business - Safety, Liquidity and Profitability of mutual funds - Need for regulation.	1	6
	Instructiona	l Hours	13
Suggest	ed Learning Methods : Group Learning		02 Hrs
	Lease Financing - Need for leasing - types of leasing - Fixation of Lease Rentals - Factors influencing Lease Vs Buy Decision - Accounting treatment for leasing - Growth and prospects of leasing industry in India.	2	5
ш	Hire purchase  Meaning, concept, growth of hire purchase companies in India - Source of finance - RBI guidelines for hire purchase companies in India.  Hire purchase companies and transport industry - problems and prospects of hire purchase - Hire purchase Vs. Leasing	3	1
	Instructiona	l Hours	13
Suggest	ed Learning Methods : Case Studies		02 Hrs

	Factori	ng in	India -	Cost aı	nd bene	efits of	factorii	ng - l	ing mecha ssues inversel Credit Car	olved in	2		4	
IV		from	Credit Car the points.				2		5					
	Instruction											s	13	
Suggeste	Suggested Learning Methods: Presentation												2 Hrs	
	and pro	ocedu		ing for	deber	itures -			t rating - p sits - Sho		2	2 6		
V	capital funding	- Diff g - Ve	oital - Co erence be nture cap nture cap	etween ital sch	ional	2		7						
	p10 /101	<u> </u>	The state of the s						Ins	truction	al Hour	s	13	
Suggeste	d Learı	ning N	Methods	: Mind	Mapp	ing							Hrs	
										Tot	al Hour	s 75	Hrs	
Note:	Questio	n pape	er will co				[orlzota i	and I	nctitution	c Viiov	Nicolo Ir	nnrinta (	<b>(D)</b>	
Text Boo	S. Gurusamy, <b>Financial Markets and Institutions</b> , Vijay Ltd., 2015. M.Y.Khan, <b>Financial Services</b> , Tata McGraw-Hill Publish 2007.										•			
Reference	ee Books	S	3.	Nalin of Ind Samu Comp Nalin	i Prava' lia, 201 el L. H pany Li	Tripath 0. yes, <b>Fi</b> mited, l Tripathy	<b>nancial</b> Noida, U	<b>Servi</b> JP.	Instrumentices, Tata	McGraw	Hill Pub	olishing		
Web. UF	RLs													
					Tools f	or Ass	essment	t (50 I	Marks)					
CIA	I	C	IA II	C	IA III	A	ssignme	ent	Case stud	lies	Snap talk	To	otal	
•	8		8		10		8		8		8		50	
						Ma	pping							
CO \ PO	PO1	P O2	PO3	PO4	PO5	PO6	PO7	POS	B PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	M	H	M	M	Н	M	Н	M	Н	M	Н	
CO2	M	Н	M	M	M	M	Н	M	M	Н	L	Н	Н	
CO3	Н	M	M	M	M	M	M	L	M	Н	M	M	L	
CO4	M	Н	M	M	M	Н	M	M	Н	M	M	L	M	
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L	
H-High;	M-Medi	um; I	L-Low					•			1	1	1	
		Cou	rse desig	ned by						Verifi	ed by			

M.Com Finance and Control	NASC	2022	

Course Code	Title								
22PGCFQ202	Practical Paper II - Computer Applications: Tally & Internet								
Semester: II	Credit: 4 CIA: 50 Marks ESE: 50 Marks								
<b>Course Objective</b>	This Course provides a complete knowledge on Tally & Internet								
<b>Course Category</b>	Skill Development								
<b>Development Needs</b>	National								
<b>Course Description</b>	To enrich the knowledge in Tally ERP.								
Course Outcomes	Teaching Aggaggment Methods								

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the functions of Tally	Mind Map	Models
CO 2	Ability to maintain accounts	Making a video	Demonstration
CO 3	Able to prepare financial reports	Mind Map	Report
CO 4	Support the management in financial decision making	Mind Map	Demonstration
CO 5	Examine Maintain bill wise details	Mind Map	Models

Course Content Instructional Hours / Week: 5

Cour	rse Content Instructional Hours / Week : 5			
S.N o.	Description	Use of Package	Hours	
1	Company creation and alteration Create a Company with all the relevant details	Tally ERP	4	
2	Ledger creation and alteration Create the ledgers under appropriate predefined groups Cash a/c Computer sales a/c Buildings a/c Machinery a/c Furniture a/c Commission Received a/c Printer Purchase a/c Commission paid a/c Rent received a/c Salary a/c Indian bank a/c Wages a/c Sales returns a/c Capital a/c Depreciation a/c Purchase returns a/c John & co. A/c(purchased goods from this company) Ram agency a/c(sold goods to this company)	Tally ERP	8	
3	Voucher types By using a minimum of 5 transactions for each of the following vouchers. Take transactions from any advanced accountancy book and prepare the following vouchers: Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher	Tally ERP	4	

4	Emerald & Co., started a business of home appliances from 1-4 1-4 received cash for capital 5, 00,000 7-4 credit purchases from BPL in no 123: Fridge100nos at Rs 800 Table fan 100nos at Rs 1000Mixies 100nos at Rs 1500 Grinders 100nos at Rs 2000 10-4 credit Sales Ram electrical in no 1:Fridge 70nos at Rs 1000 Table fan70nosat Rs 1500 Mixies 70nos at Rs 2000 Grinders 70nos at Rs 2500 +GST 4% ON TOTAL SALES 10-4 Cash Sales in no 2: Fridge 10nos at Rs 1000 Table fan 10nos at Rs 1500 Mixies 10nos at Rs 2000 Grinders 10nos at Rs 2500 +GST 4% ON TOTAL SALES 25-04 Payment made by petty cash Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200 30-4 Journal depreciate 10% on furniture:  Prepare Trading Profit and Loss Account and B/s	Tally ERP	4
5	From the below <b>create unit of measurement, stock groups and stock items</b> Find the stock summary: Stock groups: 1. magazine 2. Baby drinks 3. Cool drinks 4.Dailynews paper 5. Hot drinks 6.Stationeries 7. Vegetables Stock items: Item Qty Rate Units Boost 25 80 Nos Sports star 20 15 Nos Potato 260 30 Kgs Star dust 20 25 Nos The Hindu 503 0.25 Nos Tomato 150 15 Kgs Fanta 10 25 Lit Dinamalar 40 2.50 Nos MAINTAIN BILL WISE DETAILS	Tally ERP	4
6	Create bill wise details  1) Raja commenced business with a capital of Rs 10,000  2) Purchased goods from Kumar & co 15,000 Rs Paid in three installments within 5 days gap  3) Purchased goods for cash 8000 Rs  4) Sold goods to Ratna & co Rs 20,000 amount to be paid in two installment  5) Sold goods for cash for Rs 5000  6) Received cash from Ratna & co 7500  7) Paid to Kumar & co 7500  8) Sold goods for cash 5000	Tally ERP	4
7	Ram Agencies, a Wholesaler Gives the Following information: Opening balances: Capital: 20, 00,000 Cash at bank: 10, 00,000 Cash in hand: 5,00,000 Furniture: 5,00,000 Ram agencies are dealing in trading of pens and pencils. The selling prices are as follows; Pen Rs 35 per dozen Pencil Rs. 30per dozen Ink pens Rs 140 per dozen. Show the Balance sheet	Tally ERP	4

# **M.Com Finance and Control**

М	odels Reports	<b>Demonstration</b>	Test 1	Test 2	Observation	Total
		Tools for	Assessment (50	Marks)		
					<b>Total Hours</b>	60 Hrs
12	INTERNET  1. Create DEMAT Ac  2. Visit any one of display the listed share pr  3. Visit NIC website g information regarding eco  4. Download the NPV  5. Download TT buyi  Visit any one of the inter trend of the market and pr	ownload the	Tally ERP	4		
11	RATIO ANALYSIS Enter the following detail of the company: Working Debtors 4,18,260 Credito Stock2,25,982. Net profit	g capital Rs 30,00,4 ors 5,29,337, Sale	192, Cash 14,500, I	Bank 18,500,	Tally ERP	4
10	Foreign Gain/Loss 01.01. 02.01.2005 Sold goods to U.S buyer 1500 (Selling r 1000 (Selling rate Rs 53/ Rs Buying rate - 1\$- 42 R Rs	U.S buyer 1,500 0 rate rs.46/\$) 04.02.2 £) Dollar \$ :Std rat	3.01.2005 Cash rec 2005 Paid cash to U e - 1\$- 43 Rs Sales	eived from K supplier rate - 1\$- 44	Tally ERP	4
9	Currencies  Calculate forex value On at the rate of 25\$ per bag On 15-12 received from Charge 50 \$ std rate 35 per On 1-12 the rates for pour std rate 50 per pound : sel On 12-12 purchased from per bag. The rupee was leadyson 20- 12 paid to the bank charges incurred was Rs 2000	(new ref export 1 d foreign customer er \$ selling rate 36 ands are as follows ling rate 51 per pour n foreign supplier being traded at Rs	lue dates 7 days) 2,000 \$ @ 39per \$ buying rate 37 per and :buying rate 52 200 bags of wheat 52 per pound. Du	\$ plus bank r \$ per pound @ 5 pound e days is 15	Tally ERP	4
8	Cost categories and Cost  1. Nov Purchased C Banglore branch - 5,000, Allocate the cost to the pr  2. Sold Goods for C Banglore branch-Rs.7,000 Allocate the cost to the pr  3. Paid To ABC & C  4. Salary Paid Rs.3, Mr.Ravi Rs 140	Goods from ABC & Chennai branch - Roducts: Mouse - RoCash Rs 20,000  O, Chennai branch-loducts: Mouse –RsCO Rs.15,000	ks.10,000 s.7000, Keyboard- l Rs.13,000 s.9000, Keyboard R	·	Tally ERP	4
					T II EDD	

# **M.Com Finance and Control**

NASC

2022

4	4 4			4			5		5		3		25	
						pping								
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PS O5	
CO1	M	M	M	L	M	M	Н	M	Н	M	Н	M	Н	
CO2	M	Н	M	M	M	M	Н	M	M	Н	L	M	Н	
CO3	Н	M	M	M	M	M	M	L	M	Н	M	M	L	
CO4	M	Н	M	M	M	Н	M	M	M	M	M	M	M	
CO5	Н	Н	M	M	L	M	M	M	M	Н	M	L	L	
H-High	; M-M	edium;	L-Low											
		Cour	se desi	gned by	y				V	erified b	y			

Course	Code		Title									
22PGC	FE204	Elective Paper - II (A) Indian Stock Exchanges										
Semest	ter: II	Credits: 4 C	Credits: 4 CIA: 50 Marks ESE: 50 Mar									
Course (	Objective	Spreading an opportunity to	learn about portf	olio ma	nagement strategies,							
		which are adopted by fund	managers along w	ith con	fident knowledge on							
		investment skills to have a	directional journ	ey towa	ards specific profiles							
such as an analysts, portfolio managers etc.												
Course (	Category	Employability	Employability									
Develop	ment Needs	National										
Course I	Description	Equip the knowledge on Stock Ex	Equip the knowledge on Stock Exchanges									
Course (	Outcomes		Teaching Met	thods	<b>Assessment Methods</b>							
CO 1	To know al	out stock exchanges and its functions	Flipped Tea	ching	Quiz							
CO 2	Unders regulat	stand the concepts of BSE and NSE ions	Lecture	<b>;</b>	Snap talk							
CO 3	Gain know companies	ledge on listing and non-listing of	Flipped Tea	ching	Quiz							
CO 4	Capacity t	o understand the functions of SEBI	Chalk & T	`alk	Assignment							
CO 5	Applic	ation of internet for IPO	Lecture	<b>;</b>	Case Studies							

## Course Content Instructional Hours / Week: 4

Unit	Description	Text Book	Chapters
	Stock Exchange - Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization	1	6
I	Structure - Mode of Organization - Membership - Stock Exchange Traders - Stock Exchange - Trading - Jobbers Vs. Brokers - Stock Exchange Dealings - Trading of Securities.	1	7
	Instructiona	l Hours	10
Suggest	ed Learning Methods: Presentation		02 Hrs
	Stock Exchange Regulatory Framework - Under the SEBI Act, BSCC Ac Defense of India Rule, Capital Issues Control Act 1947, Securities	t, 1	5
II	Contract Act 1956, Securities Contracts Rules 1957 Profile of Indian Stock Exchanges-BSE, NSE, etc., - Restructuring Indian Stock Exchanges - Demutualization	1	3
	Instructiona	l Hours	10
Suggest	ed Learning Methods : Group Learning		02 Hrs
	Listing - Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading	2	8
Ш	Speculation - Speculation Vs. Gambling - Investors Vs Speculators - Investor Protection.	2	2
	Instructiona	l Hours	10
Suggest	ed Learning Methods :Group Discussion		02 Hrs
IV	The Securities Contracts (Regulation) Act, 1956 - Important provisions	t 2	4

		SEBI -	Functi	ons and	d work	ing							~
		_				O					2		5
									Ins	truction	al Hour	,	10
Suggeste												02	Hrs
v	Sce		Regula	_		_			Current Os on the		2		6
·	E-co Futu		e Act	and	Interne	et Stoc	ck Trac	ling	- Stock	Index	2		7
								Ins	truction	al Hour		10	
Suggeste	d Leari	ning M	ethods	: Mind	Mapp	ing							Hrs
										Tota	al Hour	s 60	Hrs
Note	: Questi	on pape	1						•	1.0		* * * * *	
Text Boo	oks		2.	Imprin Dhane	ts Pvt. sh Ku	Ltd.,20 ımar H	004 Khatri,	Inve	ervices a estment llan India	Manag	ement		
Reference		S		. M.Y Com . Dr.I & So	.Khan npany l D.Josep ons.	Limited The Anb	d.	z Oth	es, Tata Ners, Fina				
					1 0015 1	.01 A550	essinen	. (301	viai KS)		Snap		
CIA	I	CI	A II	C	IA III	As	ssignme	nt	Case stud	dies	talk	To	tal
	8		8		10		8		8		8		50
						Ma	pping						
CO \	PO1	PO2	PO3	PO4	PO5	PO6	PO7	POS		PSO2	PSO3	PSO4	PSO5
PO				1/	M	M	Н	M	Н	M	Н	M	Н
CO1	M	M	L	M		<b></b>							
CO1 CO2	M	Н	M	M	M	M	Н		_			Н	Н
CO1 CO2 CO3	M H	H H	M H	M M	M M	Н	M	L	M	Н	Н	M	H L
CO1 CO2 CO3 CO4	M H M	H H H	M H M	M M M	M M M	H H	M M	L M	M H	H M	H M	M L	H L M
CO1 CO2 CO3 CO4 CO5	M H M H	H H H	M H M	M M	M M	Н	M	L	M H	Н	Н	M	H L
CO1 CO2 CO3 CO4	M H M H	H H H	M H M	M M M	M M M	H H	M M	L M	M H	H M	H M	M L	H L M
CO1 CO2 CO3 CO4 CO5	M H M H	H H H um; L-	M H M	M M M M	M M M	H H	M M	L M	M H	H M	H M M	M L	H L M
CO1 CO2 CO3 CO4 CO5	M H M H	H H H um; L-	M H M M Low	M M M M	M M M	H H	M M	L M	M H	H M H	H M M	M L	H L M
CO1 CO2 CO3 CO4 CO5	M H M H	H H H um; L-	M H M M Low	M M M M	M M M	H H	M M	L M	M H	H M H	H M M	M L	H L M
CO1 CO2 CO3 CO4 CO5	M H M H	H H H um; L-	M H M M Low	M M M M	M M M	H H	M M	L M	M H	H M H	H M M	M L	H L M

Cours	e Code		Title									
22PG(	CFE205	Elective Paper II (B) - Strategic Management										
Semes	ster: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks								
Course (	<b>Objective</b>		This course would enable the students to understand the principles on strategy formulation, implementation and control in organization.									
Course (	Category	Employability										
Develop	nent Needs	National										
Course I	Description	To Equip the concepts in Lea	dership Qualities									
Course (	Outcomes		Teaching Methods	Assessment Methods								
CO 1	Underst manage	and the concept of strategic ment	Flipped Teaching	g Quiz								
CO 2	Inherit s	kills required for industry analys	is Lecture	Snap talk								
CO 3	Acquire	nuances of company analysis	Flipped Teaching	g Quiz								
CO 4		te Responding to shifts in tive advantages, merger and ion	Chalk & Talk	Assignment								
CO 5		to the internal and external with a view to retain competitive.	e Lecture	Case Studies								

### **Course Content**

#### **Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapters
	Introduction to Strategic Management :Strategic Management - Meaning and definition, Strategic Management Process - Forming, Vision, Setting	2	1
I	objectives, Crafting a Strategy, Implementation and Evaluation,		
	Characteristics, Benefits of strategic management, Dysfunctions of		
	strategic		
	Instructiona	l Hours	10
Suggest	ed Learning Methods: Mind Mapping		02 Hrs
II	Industry Analysis Industry analysis and competitive environment. The macro environment - Demographic, political, social, cultural, technological and global environment -Assessing the impact of general environment. The Micro environment - The competitive environment - The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry.	1	2
	Instructiona	l Hours	10
Suggest	ted Learning Methods : Presentation		02 Hrs
ш	Company Analysis: Evaluating company resources - Competitive capabilities - Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Primary and support activities.		2
	Instructiona	l Hours	10

Suggeste												02	2 Hrs
IV	Lov Foo Me Mo	w Cost cus stra rger a over adv	Leader ategies. and ac	rship s quisiti es and	e advanta Strategies n strategies e Cycle.	and ies.Fir			4				
C	Suggested Learning Methods: Group Discussion  Instructional Hours												10
V	Change Management: Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts.  Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.										02	2 Hrs 10	
									Inst	tructio	nal Hou	rs .	10
Suggeste	d Leari	ning M	ethods	: Grou	p Lear	ning						02	2 Hrs
									Strategic N		otal Hou		) Hrs
Text Bo	oks			Franci 2004. John A Strateg Delhi,20 R. Srin	s Cheru A. Peard y Forn 2008. nivasan	unilam, ce II an nulatio	d Richain and In	rd B.l nplen	anagement Robinson, mentation, ment, East	Jr, <b>Stra</b> Tata I	ategic Ma McGraw F Dnomy Edi	<b>nageme</b> i Hill Co., l	nt - New
Referen	ce Book	s		St. M. 2. Vara Ho 3. Ram	rategic cGraw- than & ouse Pv tasamy	Mana Hill Co Rinky t. Ltd, and S.	gement o., New l (2014), s New De Namaku	- Co Delhi Strat lhi. ımari	ncepts and	cases gemer Plann	, Tata nt, Himala ning Form	•	
Web. Ul	RLs												
					Tools f	or Ass	essment	(50	Marks)				
CIA		CI	A II	C	IA III	A	ssignme	ent	Case stud	lies	Snap talk	To	otal
	8		8		10		8		8		8	1	50
						Ma	apping						
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	РО		PSO		PSO4	PSO5
CO1	M	M	L	L	L	M	Н	M		N		M	Н
CO2	M	Н	M	M	M	M	Н	Н	M	ŀ	I L	Н	Н

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Н	M	M	L	M	Н	M	Н	Н	Н	M	M	L	
M	Н	M	M	M	Н	M	M	Н	M	M	L	M	
Н	Н	M	M	L	M	M	M	M	Н	M	L	L	
CO5         H         H         M         M         L         M         M         M         H         M         L         L           H-High; M-Medium; L-Low         L         L         M         M         M         M         H         M         L         L         L													
Course designed by Verified by													
	M H	M H H H M-Medium; L-	M H M H H M M-Medium; L-Low	M H M M H H M M M-Medium; L-Low	M         H         M         M         M           H         H         M         M         L	M H M M H H H M M L M M-Medium; L-Low	M H M M H M H H M M L M M	M         H         M         M         H         M         M           H         H         M         M         L         M         M         M           M-Medium; L-Low         M	M         H         M         M         H         M         M         H           H         H         M         M         L         M         M         M         M           M-Medium; L-Low         M	M         H         M         M         H         M         M         H         M           H         H         M         M         L         M         M         M         M         H           M-Medium; L-Low         H         M         M         M         M         M         M         M	M         H         M         M         H         M         M         H         M	M         H         M         M         H         M         M         H         M         M         L           H         H         M         M         M         M         M         M         H         M         L           M-Medium; L-Low         L         M         M         M         M         M         M         M         M         L	

Cor	ırse Code	Title								
22P	GCFE206	Elective Paper II (C) - Modern Banking								
Sei	nester: II	Credits: 4 CIA: 50 Marks ESE: 50 Marks								
Course	Objective	Acquaint students with knowledge on various financial services provided by banks and enable them understand current issues and emerging trends in modern banking operations								
Course (	Category	Employability								
Develop	ment Needs	National								
Course l	Description	Equip the knowledge on Banking								
Course (	Outcomes		Teaching Method	Assessment Methods						
CO 1	Familiarize ba	nking system in India	Flipped Teachin	g Quiz						
CO 2	Provide know	ledge on e-banking	Lecture	Assignments						
CO 3	Understand th functions	e concept mobile banking and its	Chalk & Talk	Snap talk						
CO 4	Knowledge or	n working of ATM	Flipped Teachin	g Quiz						
CO 5	Understand th products	e concept of Retail Banking	Lecture	Case Studies						

## Course Content Instructional Hours / Week: 4

Unit	Description	Text Book	Chapters
	Banking - Definition - Banking System - Role of Banks in Economic	1	1
I	Development Control of the Control o		
1	Central Bank - Functions - Credit Control Measures - Role of		
	RBI in regulating and controlling Banks	1	1
	Instructiona	Hours	11
Suggest	ed Learning Methods: Mind Mapping		02 Hrs
	E-Banking - Meaning - Benefits - Risk management for E - Banking	1	20
II	Internet Banking - Mechanics of Internet Banking - Drawbacks of Internet	1	38
	Baking - Future Outlook		1.5
	Instructiona	Hours	12
Suggest	ed Learning Methods : Group Learning		02 Hrs
	Mobile Banking - Meaning - Services - Security issues - Telephone		
III	Banking - Mechanism - Telephone Banking system - Call centers.	2	38
	T		10
<b>a</b> .	Instructiona	Hours	12
Suggest	ed Learning Methods : Case Studies		02 Hrs
	ATM - Features - Mechanism - Benefits - Shared ATM Network in India -	1	1.7
	Electronic Money - Mode of Issue and Implication	1	15
IV	E-money and Monetary Policy - Policy issues of RBI - Electronic Fund		
1	Transfer Scheme - RTGS		
	Debit Card - Credit Card - IMPS - NEFT	1	22
	Scott Curd Crodit Curd IIII 5 1121 1		
	Instructiona	Hours	12
Suggest	ed Learning Methods: Group Discussion		02 Hrs

V	Retail Banking - Products and Services - Its business and composition - Housing Loans - Education loan - Farm loan - Computation of interest Fixed rate - EMI - Value added service							7						
Instructional Hours							8	13						
Suggested Learning Methods: Presentation									Hrs					
Total I								Hours	s 60	Hrs				
Indian Banking, S. Natarajan. 6								ran, S	. Cha	and &				
Text Bo	Text Books  Sons Publishers, New Dell Banking Theory and Practic House, 2007.						ce, Gorden & Natarajan, Himalaya Publishing							
Referen	Modern Banking of India, K.C. Sharma, Deep & Deep Publications, 2015.  Reference Books Banking Law and Practice, S. N. Maheswary, Kalyani Publishers, 2016.  1.													
Web. U	Web. URLs													
	Tools for Assessment (50 Marks)													
CIA I CIA			A II	C	IA III	III   Accidnment   Lace chimies			nap alk	Total				
	8		8		10		8		8			8		50
						Ma	pping							
CO \	PO1	PO	PO	PO	PO	PO	PO7	PC		PSO	2	PSO	PSO	PSO
PO		2	3	4	5	6		8				3	4	5
CO1	M	M	L	L	L	M	Н	M	H	M		Н	M	Н
CO2	M	Н	M	M	M	M	Н	Н	M	Н		L	Н	Н
CO3	Н	M	M	L	M	Н	M	Н	Н	Н		M	M	L
CO4	M	Н	M	M	M	Н	M	M	Н	M		M	L	M
CO5	Н	Н	M	M	L	M	M	M	M	Н		M	L	L
H-High; M-Medium; L-Low								•	•		l			•
		Course designed by						Verified by						
		Cours	e desig	ned by						Veri	fied	by		
		Cours	e desig	ned by						Veri	ified	by		

Course Code		Title				
2	22PGCSS02	E-Marketing				
Semeste	er: II to IV	Credits: 2	ESE :50 Marks			
Course Objective		Identify the recent developments and their origins in electronic marketing practice.				
Course	Category	Employability				
Develop	ment Needs	Global				
Course	Description	Develop an integrated electronic marketing strategy.				
	Course Outcomes					
CO 1	Clarify the ideas on Advertising					
CO 2	Develop the ideas in Internet Advertisement					
CO 3	Exposes the understanding on lease financing and higher purchase					
CO 4	Examine the function of Sales Promotion					
CO 5	Develop the In	ntegration of Sales Promotion with advertising.				

# **Course Content**

Unit	Description				Chapters		
I	Introduction ⩔ E-Marketing, E-M	ientation- E-Marketing- Past, F Marketing Plan	Present, Future- Strategic	1	1		
II	E -Marketing Segmentation, T	2	1				
III	Product: The Online Value	line Value- Price: The	3	3			
IV	E-Marketing Communicatio	Media- E-Marketing	2	4			
V	Promotion: Relationship N	Internet for Commun Management	nication- Customer	2	6		
Text Books		1. Strauss, Judy & Frost, Raymond <b>E-Marketing.</b> 7th ed. UK: Pearson EducationInc. (2014).					
Reference Books		Chaffey, D., Ellis-Chadwick, F., Mayer R., & Johnston K. 'Internet MarketingStrategy, Implementation and Practice'. 4th ed. PrenticeHall. (2009).					
Web. U	Web. URLs						
	Course d	esigned by	Verified by				

Cor	urse Code	Title				
22PGCSS01		Advertisement and Sales Promotion				
Semeste	er: II to IV	Credits: 2	ESE :50 Marks			
Course Objective		The major objective of this course is to develop students' understanding and skill in development of communication strategy of a firm, particularly with advertising and sales promotions.				
<b>Course Category</b>		Employability				
<b>Development Needs</b>		National				
<b>Course Description</b>		Enrich the knowledge in Advertising and Sales Promotion				
	Course Outcomes					
CO 1	Clarify the ideas on Advertising					
CO 2	Develop the ideas in Internet Advertisement					
CO 3	Exposes the understanding on lease financing and higher purchase					
CO 4	Examine the fur	nction of Sales Promotion				
CO 5 Develop the Integration of Sales			otion with advertising.			

## **Course Content**

#### **Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapters
	Advertising: Meaning, Features, Functions; Setting of Advertising objectives; Advertising Budget;	1	1
I	Approaches of Advertising - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action)	1	1
II	Advertising Media: Media Types & its Evolution, Characteristics, Advantages, Disadvantages, Factors Affecting Media Choice;	1	5
	Internet Advertising- Meaning, Components, Advantages, Limitations, Types of Internet Advertising	1	6
Ш	Advertising Appeals - Advertising & the Indian Economy: Role of Advertising in the Indian economy, Impact of advertising on the Indian Economy	2	1
	Nature and importance of sales promotion, its role in marketing.	3	3
IV	Forms of sales promotion: Consumer oriented sales promotion trade oriented sales promotion and sales force oriented sale promotion.	•	4
	Integration of Sales Promotion with advertising.	_ 2	5
v	Major tools of sales promotion	2	6
,	Integration of Sales Promotion with advertising.	2	7

Text Books	Strategies, Everes	dvertising and Sales Promotion- Concepts and at Publishing House, Maharashtra., 2017 Advertising and Sales Promotion: Revised ublications, 2021		
Reference Books	Reference Books  1. Fazil Shareef, Advertising and Sales Promotion, Nirali Prakashan, Maharashtra., 2017			
Web. URLs				
Course d	esigned by	Verified by		

Cor. K. RAJERAJES WARI)

Chairman

Bos - Commerce