

**PDM UNIVERSITY**  
**Faculty of Commerce and Management Studies**  
**B.Com(General)**

<b>SEMESTER I</b>						
<b>MODULE CODE</b>	<b>NATURE OF PAPER</b>	<b>COURSE NAME</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
ENVS0101	AEC	ENVIRONMENTAL SCIENCE	2	0	0	2
COMM1101	PC	FINANCIAL ACCOUNTING	6	0	0	6
COMM1102	PC	BUSINESS ORGANISATION AND MANAGEMENT	6	0	0	6
ENGL0102	PC	ENGLISH LANGUAGE	6	0	0	6
	G	FOREIGN LANGUAGE-I	2	0	0	2
	<b>TOTAL</b>		<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>

**L = Lecture**  
**T = Tutorial**  
**P = Practical**  
**C = Credit Point**

**#FOREIGN LANGUAGE** One Foreign Language out of the following:

<b>CODES</b>	<b>FOREIGN LANGUAGE PART-I</b>
LANF0101	FOREIGN LANGUAGE (FRENCH )
LANG0102	FOREIGN LANGUAGE (GERMAN )
LANS0103	FOREIGN LANGUAGE (SPANISH)

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**SEMESTER I**

**Environmental Science**

**L T P**  
**2 0 0**

MODULE CODE	ENVS0101
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

1. To train students to locate and comprehend relationships between the natural, social and cultural environment.
2. To develop an understanding based on observation and illustration, drawn from lived experiences and physical, biological, social and cultural aspects of life, rather than abstractions.
3. To create cognitive capacity and resourcefulness to make them curious about social phenomena, starting with the family and moving on to wider spaces
4. To develop an awareness about environmental issues.
5. To engage them in exploratory and hands-on activities to acquire basic cognitive and psychomotor skills through observation, classification, inference, etc.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
2. Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

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**MODULE CONTENT**

**Unit -I: Scope and Importance of EVS and Ecosystems**

Multidisciplinary nature of environmental studies; Scope and importance; Need for public awareness. Ecosystem; Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies: (i). Forest ecosystem (ii). Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit -II: Renewable and Non-renewable Resources**

Land resources; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**Unit -III: Biodiversity and Conservation Levels of biological diversity**

Genetic, species and ecosystem diversity; Bio geographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

**Unit IV: Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

**Unit -V: Environmental Policies and Practices and Sustainability and sustainable development.**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

**Unit –VI: Human Communities and the Environmental communication and public awareness**

Case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Odum, E.P., Odum, H.T. &amp; Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.</li><li>2. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.</li><li>3. Heywood V.H. &amp; Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press.</li><li>4. Pepper, I.L., Gerba, C.P. &amp; Brusseau, M.L. 3011. Environmental and Pollution Science. Academic press, 3011.</li><li>5. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Rosencranz, A., Divan, S. &amp; Noble, M.L.. Environmental law and policy in India. 3001. Tripathi 1992.</li><li>2. Singh, J.S., Singh, S.P. and Gupta, S.R. 3006. Ecology, Environment and Resource Ecology, Environment and Resource Conservation. Anamaya Publishers.</li><li>3. Sodhi, N.S., Gibson, L. &amp; Raven, P.HG. (eds). 3013. Conservation biology: voices from the Tropics. John Wiley &amp; Sons. 9. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x		x
Quiz	x	x		x
Assignment	x	x		x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes						1	2				4		3		

**EVALUATION**

At the end of semester, Subjectteacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**FINANCIAL ACCOUNTING**

**L    T    P**  
**6    0    0**

MODULE CODE	COMM1101
CREDIT POINTS	4
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVES:**

The aim of this subject is to teach students how to design, write, and analyse the financial data of a firm or a company. It will also enable students to learn the complete accounting process.

1. To provide knowledge and understanding of need and basics of accounting.
2. To provide understanding of complexities of accounting cycle.
3. To enable understanding of rectification of errors.
4. To enable understanding of preparation of financial statements including adjustments.
5. To enable understanding of bank reconciliation, single entry system and non-profit organizational accounts.
6. To provide understanding of joint venture accounts and consignment accounts

**LEARNING OUTCOMES**

Following this course student will be able to:

1. Develop the understanding of all necessities of preparation of accounts.
2. Develop the understanding of significance of each process and ability to perform them.
3. Ability to rectify any accounting error.
4. Ability to prepare financial statements including any adjustments.
5. Ability to reconcile bank statements.
6. Ability to convert single entry accounts into double entry accounts.
7. Ability to prepare accounts of non-profit organizations.
8. Ability to prepare joint venture accounts.
9. Ability to prepare consignment accounts.

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**MODULE CONTENT**

**Unit I: INTRODUCTION**

(a) Theoretical Framework i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs). (b) Accounting Process From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation trial balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

**Unit II: Business Income**

(a) Business Income i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue: concept, revenue recognition principles, recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. (b) Preparation of financial statements of not for profit organizations.

**Unit III: Hire Purchase System**

Accounting for Hire Purchase and Installment System, Consignment, and Joint Venture 15 Lectures i) Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtor's system. ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee. 3 iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co- venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**Unit IV: Branch Accounting**

Accounting for Inland Branches Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

**Unit V: Partnership**

Accounting for Dissolution of Partnership Firm Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.</li><li>2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.</li><li>3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand &amp; Co., New Delhi.</li><li>4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi</li><li>5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.</li><li>6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.</li><li>2. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi</li><li>3. Goldwin, Alderman and Sanyal, Financial Accounting ,Cengage Learning</li><li>4. Horn green ,Introduction to Financial Accounting, Pearson Accounting.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for Theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60



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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7	8	9
Class Test		x			x				x
Quiz	x		x			x	x		
Assignment		x		x				x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
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- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**Business Organization & Management**

**L    T    P**  
**6    0    0**

MODULE CODE	COMM1102
CREDIT POINTS	4
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

A study of the subject matter presented in this course will enable the student to understand the basic concepts in commerce, trade and industry which will be help in exposed to modern business world, understand modern business practices, forms, procedures and functioning of various business organizations.

1. To develop knowledge and understanding of Business organization.
2. To understand different forms of organization.
3. To understand the rules of business and their correct usage.
4. To understand the concept of entrepreneurship.
5. To enable the students about different chambers of industries in India

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of Business organization
2. Helps to make them understand different types of companies.
3. Knowledge of contemporary issues.
4. An ability to face multitasking.
5. Ability to understand the nature of entrepreneurship.
6. Helps to get knowledge about government role in business organization

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**MODULE CONTENT**

<b>Unit I: Introduction</b>  Foundation of Indian Business Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.
<b>Unit II: Forms of business enterprises</b>  Business Enterprises Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.
<b>Unit III: Management Planning</b>  The Process of Management Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.
<b>Unit IV: Leadership</b>  Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window. Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict. Emerging issues in management.
<b>Unit V: Relationship with other management functions</b>  Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text/Reference Books:</b> <ol style="list-style-type: none"><li>1. Singh, B.P. &amp; Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi.</li><li>2. Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi.</li></ol>
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	<ol style="list-style-type: none"><li>3. Tulsian, P.C.; Business Organisation &amp; Management, Pearson Education, New Delhi.</li><li>4. Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.</li><li>5. Barry, Jim, Chandler, John, Clark, Heather; Organisation and Management, Thompson Learning, New Delhi.</li><li>6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Douglas, MCgregor.; The Human Side of Enterprise, McGraw Hill, New York.</li><li>2. Kotler, Philip; Marketing Management: Analysis, Planning, Implementation &amp; Control, Prentice-Hall of India, New Delhi.</li><li>3. Robbins, Stephen P.; Business Today: New World of Business, Harcourt College Publishers, Fortworth.</li><li>4. Buffa, Elwood S.; Production/Operations Management, Prentice Hall of India, New Delhi.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60

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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test		x		x	x	
Quiz		x	x		x	
Assignment	x		x			x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**English Language**

**L    T    P**  
**6    0    0**

MODULE CODE	ENGL0102
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

The aim of this subject is to enable the student to understand the concept, process and importance of communication. Develop skills of effective communication - both written and oral. Help students to acquaint with application of communication skills in the business world.

1. To understand the fundamentals of communication.
2. To enhance the creativity of the students related to verbal and non-verbal communication.
3. To recognize value of communication skills in business.
4. To enable the students to express their ideas and feelings comfortable.
5. To enable the students to be efficient in writing business letters, memo, notices and circular and report writing.
6. To transform students overall personality by enhancing their listening, speaking and writing abilities.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of communication.
2. Enhance ability to use English –the worldwide recognized language as a medium of conversation.
3. Acquire knowledge about expressing themselves in general and while interviewing.
4. Acquire knowledge about presenting themselves in field.
5. Acquire knowledge to be presentable in verbal and non- verbal communication.
6. Helps to make them efficient in written communication like writing business letters, report writing and mailing techniques.
7. Develop themselves as a dynamic personality by involvement in dynamics of communication

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**MODULE CONTENT**

**Unit I: Communicative Grammar**

Communicative Grammar: Spotting the errors pertaining to parts of speech, nouns, pronouns, adjective, adverbs, preposition, conjunction, genders, infinitives, participles, form of Tenses, use of articles; Concord - grammatical concord, notional Concord and the principle of proximity between subject and verb and other exceptional usages.

**Unit II: Lexis**

Lexis: Words often confused; One-Word Substitutes; Foreign Words (A selected list may be included for all the above components); Formation of Words (suffixes, prefixes and derivatives).

**Unit III: Introduction to principal components of spoken English**

Introduction to principal components of spoken English – Phonetics, Word-stress patterns, Intonation, Weak forms in English.

**Unit IV: Developing listening and speaking skills through various activities**

Developing listening and speaking skills through various activities, such as: Role play activities Practicing short dialogues Group discussion Debates Speeches Listening to news bulletins Viewing and reviewing T.V. programs etc.

**Unit V: Written Communication**

Written Communication: Developing reading and writing skills through such tasks/activities as developing outlines, key expressions, situations, slogan writing and theme building exercises. Reading verbal and non-verbal texts like cartoons, Graphs and tabulated data etc.

**Unit VI: Technical Writing**

a) Business Letters, Format of Business letters and Business letter writing-Fully- blocked layout may be used. b) E-mail writing c) Reports, Types of Reports and Format of Formal Reports d) Press Report Writing

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books:</b> <ol style="list-style-type: none"><li>1. Basic Business Communication: Raymond V Lesikar McGraw Hill publications</li><li>2. Communication Skills : D G Saxena, Kuntal Tamang Top Quark, New Delhi</li><li>3. A textbook of English Phonetics for Indian Students: T. Balasubramanian Macmillan India Limited, New Delhi</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Living English Structures :W S Allen Pearson Publications, New Delhi</li><li>2. High School English Grammar and Composition : P C Wren and H Martin S.Chand Publications, New Delhi</li><li>3. Essentials of Communication: B R Sharma and Sanjeev Gandhi Bharat publications, Yamuna Nagar</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

<b>Assessment #</b>	<b>Type Of Assessment</b>	<b>Per Semester</b>	<b>Maximum Mark</b>
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60



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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes				2			1		3						

**EVALUATION**

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**French Language**

**L      T      P**  
**2      0      0**

MODULE CODE	LANF0101
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in French language and to enhance skills as mentioned below:

1. To prepare students to develop basic understanding on French language.
2. To acquire knowledge on French grammar.
3. To understand syntax and semantics of language.
4. To achieve an understanding on basic communication in French language.
5. To understand a dialogue between two native speakers and also take part in short, simple conversations using the skills acquired.

**LEARNING OUTCOMES:**

1. Able to understand the basic grammar of French language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the basics of French language.
4. Able to understand the French history.

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**MODULE CONTENT**

**UNIT I:- BASIC COMMUNICATION**

This module will develop oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Establish contact with someone
- Introduce self and others
- Greet, congratulate, and express condolences
- Spell
- Count
- Exchange simple information on self, preferences, feelings, plans, dreams
- Ask for information
- Tell the time
- Advice, order, suggest
- Buy, sell
- Make a reservation
- Order food or any article
- Invite, accept or refuse invitation
- Fix an appointment
- Locate a place
- Give directions
- Give chronological order of events
- Prepare an itinerary
- Ask for / Give explanations
- Describe a person, an object, an event, a place
- Describe the weather
- Compare

**UNIT II: BASIC PHONETICS**

This module will develop the ability in the students: -

- To pronounce words, say sentences, questions and give orders using the right accent and intonation.
- To express surprise, doubt, fear, displeasure and all positive or negative feelings using the right intonation
- To use 'liaison' and 'enchainment'
- To distinguish voiced and unvoiced consonants
- To distinguish between vowel sounds

**UNIT III: BASIC GRAMMAR & FORMATION OF SENTENCES**

This module will develop the ability in the students to construct sentences and frame questions using: -

- Nouns – gender and number
- Articles – definite and indefinite, partitif, articles contractés
- Pronouns – personal, relative (qui, que, où), y, en
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – present, present continuous, simple future, immediate future, recent past, simple past, past continuous
- Verbs – the imperative mood

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- Adjectives – numeric, qualitative, possessive, demonstrative, interrogative – gender and number
- Adverbs – simple adverbs of time, place, quantity
- Prepositions – simple prepositions (place, time)
- Interrogation – interrogative words, interrogative phrases, inversion

**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	1. Nouveau Sans Frontières 1 by Philippe Dominique & Jacky Girardet 2. “CONNEXIONS-1” by Regine Merieux & Yves Loiseau Published by Didier.
<b>REFERENCE BOOKS</b>	1. Five in one Multilingual Glossary, published by Saraswati House Pvt. Ltd. New Delhi 3011.

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and

Report discussed and analysed; actions taken as a result of this process and are communicated to the main stakeholders.

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**German Language**

**L      T      P**  
**2      0      0**

MODULE CODE	LANG0102
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in German language and to enhance skills as mentioned below:

1. To prepare students to develop basic understanding on German language.
2. To acquire knowledge on German grammar.
3. To understand syntax and semantics of language.
4. To achieve an understanding on basic communication in German language.
5. To understand a dialogue between two native speakers and also take part in short, simple conversations using the skills acquired.

**LEARNING OUTCOMES:**

1. Able to understand the basic grammar of German language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the basics of German language.
4. Able to understand the German history.

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**MODULE CONTENT**

**UNIT I:- BASIC COMMUNICATION**

This module will develop oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Establish contact with someone
- Introduce self and others
- Greet, congratulate, and express condolences
- Spell
- Count
- Exchange simple information on self, preferences, feelings, plans, dreams
- Ask for information
- Tell the time
- Advice, order, suggest
- Buy, sell
- Make a reservation
- Order food or any article
- Invite, accept or refuse invitation
- Fix an appointment
- Locate a place
- Give directions
- Give chronological order of events
- Prepare an itinerary
- Ask for / Give explanations
- Describe a person, an object, an event, a place
- Describe the weather
- Compare

**UNIT II: BASIC PHONETICS**

This module will develop the ability in the students: -

- To pronounce words, say sentences, questions and give orders using the right accent and intonation.
- To express surprise, doubt, fear, displeasure and all positive or negative feelings using the right intonation
- To use 'liaison' and 'enchainment'
- To distinguish voiced and unvoiced consonants
- To distinguish between vowel sounds

**UNIT III: BASIC GRAMMAR & FORMATION OF SENTENCES**

This module will develop the ability in the students to construct sentences and frame questions using: -

- Nouns – gender and number
- Articles – definite and indefinite, articles
- Pronouns – personal, relative
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – present, present continuous, simple future, immediate future, recent past, simple past, past continuous
- Verbs – the imperative mood

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- Adjectives – numeric, qualitative, possessive, demonstrative, interrogative – gender and number
- Adverbs – simple adverbs of time, place, quantity
- Prepositions – simple prepositions (place, time)
- Interrogation – interrogative words, interrogative phrases, inversion

**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	1. Tangram, Kursbuch und Arbeitsbuch, 1A, 1B & 2A, Max Hueber Verlag 2. Tangram, Kursbuch und Arbeitsbuch, 2B, 3A & 3B, Max Hueber Verlag
<b>REFERENCE BOOKS</b>	1. em Abschlusskurs, Kursbuch und Arbeitsbuch, Max Hueber Verlag

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30



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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION:** At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and

Report discussed and analysed; actions taken as a result of this process and are communicated to the main stakeholders.

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**Spanish Language**

**L      T      P**  
**2      0      0**

MODULE CODE	LANS0103
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in Spanish language and to enhance skills as mentioned below:

1. To prepare students to develop basic understanding on Spanish language.
2. To acquire knowledge on Spanish grammar.
3. To understand syntax and semantics of language.
4. To achieve an understanding on basic communication in Spanish language.
5. To understand a dialogue between two native speakers and also take part in short, simple conversations using the skills acquired.

**LEARNING OUTCOMES:**

1. Able to understand the basic grammar of Spanish language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the basics of Spanish language.
4. Able to understand the Spanish history.

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**MODULE CONTENT**

**UNIT I:- BASIC COMMUNICATION**

This module will develop oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Establish contact with someone
- Introduce self and others
- Greet, congratulate, and express condolences
- Spell
- Count
- Exchange simple information on self, preferences, feelings, plans, dreams
- Ask for information
- Tell the time
- Advice, order, suggest
- Buy, sell
- Make a reservation
- Order food or any article
- Invite, accept or refuse invitation
- Fix an appointment
- Locate a place
- Give directions
- Give chronological order of events
- Prepare an itinerary
- Ask for / Give explanations
- Describe a person, an object, an event, a place
- Describe the weather
- Compare

**UNIT II: BASIC PHONETICS**

This module will develop the ability in the students: -

- To pronounce words, say sentences, questions and give orders using the right accent and intonation.
- To express surprise, doubt, fear, displeasure and all positive or negative feelings using the right intonation
- To use 'liaison' and 'enchainment'
- To distinguish voiced and unvoiced consonants
- To distinguish between vowel sounds

**UNIT III: BASIC GRAMMAR & FORMATION OF SENTENCES**

This module will develop the ability in the students to construct sentences and frame questions using: -

- Nouns – gender and number
- Articles – definite and indefinite, articles

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- Pronouns – personal, relative
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – present, present continuous, simple future, immediate future, recent past, simple past, past continuous
- Verbs – the imperative mood
- Adjectives – numeric, qualitative, possessive, demonstrative, interrogative – gender and number
- Adverbs – simple adverbs of time, place, quantity
- Prepositions – simple prepositions (place, time)
- Interrogation – interrogative words, interrogative phrases, inversion

**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	1. Aula Internacional 1 and 2, Novellas and short stories 2. Aula Internacional 3, España and Latinoamérica: Historia y Cultura, Novellas
<b>REFERENCE BOOKS</b>	1. Español sin fronteras, I, SGEL, 1997 2. Nuevo Ven I, Edelsa 3004

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and

Report discussed and analysed; actions taken as a result of this process and are communicated to the main stakeholders.

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<b>SEMESTER II</b>						
<b>MODULE CODE</b>	<b>NATURE OF PAPER</b>	<b>COURSE NAME</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
ENGL0103	AEC	ENGLISH COMMUNICATION	2	0	0	2
COMM1103	PC	BUSINESS LAW	6	0	0	6
MATH0122	PC	BUSINESS MATHEMATICS AND STATISTICS	6	0	0	6
CSEN0114	PC	COMPUTER FUNDAMENTALS	3	0	0	3
CSEN0115	PC	COMPUTER FUNDAMENTALS(LAB)	0	0	2	1
VALU0109	PC	VALUE EDUCATION	2	0	0	2
	G	FOREIGN LANGUAGE-II	2	0	0	2
	TOTAL CREDITS		21	0	2	22

**L = Lecture**

**T = Tutorial**

**P = Practical**

**C = Credit Point**

**#FOREIGN LANGUAGE** One Foreign Language out of the following:

<b>#FOREIGN LANGUAGE PART-II</b>	
LANF0104	1. French
LANG0105	2. German
LANS0106	3. Spanish

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**SEMESTER II**

**English Communication**

**L T P**

2 0 0

MODULE CODE	ENGL0103
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

The aim of this subject is to enable the student to understand the concept, process and importance of communication. Develop skills of effective communication - both written and oral. Help students to acquaint with application of communication skills in the business world.

1. To understand the fundamentals of communication.
2. To enhance the creativity of the students related to verbal and non-verbal communication.
3. To recognize value of communication skills in business.
4. To enable the students to express their ideas and feelings comfortable.
5. To enable the students to be efficient in writing business letters, memo, notices and circular and report writing.
6. To transform students overall personality by enhancing their listening, speaking and writing abilities.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of communication.
2. Enhance ability to use English –the worldwide recognized language as a medium of conversation.
3. Acquire knowledge about expressing themselves in general and while interviewing.
4. Acquire knowledge about presenting themselves in field.
5. Acquire knowledge to be presentable in verbal and non- verbal communication.
6. Helps to make them efficient in written communication like writing business letters, report writing and mailing techniques.
7. Develop themselves as a dynamic personality by involvement in dynamics of communication

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**MODULE CONTENT**

<b>Unit 1: Introduction:</b> Theory of Communication, Types and modes of Communication
<b>Unit 2: Language of Communication:</b> Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication
<b>Unit 3: Speaking Skills:</b> Monologue Dialogue Group Discussion Effective Communication/ Mis- Communication Interview Public Speech
<b>Unit 4: Reading and Understanding:</b> Close Reading Comprehension Summary Paraphrasing Analysis and Interpretation Translation(from Indian language to English and vice-versa) Literary/Knowledge Texts
<b>Unit 5 : Writing Skills:</b> Documenting Report Writing Making notes Letter writing

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b> 1. Fluency in English - Part II, Oxford University Press, 3006. 2. Business English, Pearson, 3008.
<b>REFERENCE</b>	1. Language, Literature and Creativity, Orient Blackswan, 3013. 2. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).



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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes									1					4	

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Business Law**

**L T P**

**6 0 0**

MODULE CODE	COMM1103
CREDIT POINTS	4
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

The aim is to introduce the students to various acts affecting a business and to familiarize the students with such laws.

1. To understand the overview of business laws in India
2. To familiarize them with the essentials of a valid contract & their classification.
3. To recognize essentials of contract of sale, conditions and warranties, duties of buyer.
4. To enable the students to understand about consumer agencies.
5. To enable the students to be efficient in method of seeking information.
6. To transform students overall personality by enhancing their learning about sources of contract law.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of business laws.
2. Enhance ability about the contract law in India.
3. Acquire knowledge about duties and rights of buyer.
4. To familiar with the knowledge about conditions and warranties.
5. Acquire knowledge about remedies for breach of contract.
6. Helps to make them efficient in act related to consumer protection.
7. To make them familiar with right to information act in India.

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**MODULE CONTENT**

<b>UNIT 1:</b> Indian Contract Act: Valid contract and its elements; Void and voidable agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void, Discharge of contract- modes of discharge including breach and its remedies, Contingent Contracts, Quasi Contracts.
<b>UNIT 2:</b> Special Contracts: Contract of Indemnity and Guarantee; Contract of Bailment and Pledge
<b>UNIT 3:</b> Sale of Goods Act, 1930: Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.
<b>UNIT 4:</b> Consumer Protection Act, 1986: Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.
<b>UNIT 5:</b> The Information Technology Act, 3000: Definitions under the Act, Digital signature, Electronic Governance, Duties of Subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Singh, Avtar, <i>The Principles of Mercantile Law</i>, Eastern Book Company, Lucknow.</li><li>2. Kuchhal M C, <i>Business Laws</i>, Vikas Publishing House, New Delhi.</li><li>3. Sharma, J.P. and Sunaina Kanojia, <i>Business Laws</i>, Ane Books Pvt. Ltd., New Delhi.</li><li>4. Maheshwari &amp; Maheshwari, <i>Business Law</i>, National Publishing House, New Delhi.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Sushma Arora, <i>Business Law</i>, Taxmann Publications Pvt. Ltd., New Delhi.</li><li>2. <i>Information Technology Rules 3000 with Information Technology Act 3000</i>, Taxmann Publications Pvt. Ltd., New Delhi.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x	x		x		
Quiz					x		x
Assignment		x	x			x	X

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	1			3					2				5		

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Business Mathematics and Statistics**

**L T P**

**6 0 0**

MODULE CODE	MATH0122
CREDIT POINTS	4
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

The aim of this subject is to understand different aspects related to business mathematics and enhance skills required to develop mathematical techniques.

1. To know about sets, Cartesian product of sets, presentation of sets through Venn diagram.
2. To know the techniques of sum, sum of squares and cubes of first n-natural numbers.
3. To understand the number and group of arrangements of distinct objects.
4. To derive linear and quadratic problems and their solution.
5. To develop methods and tools of multiple operation within a common frame work.
6. To know the relation between two variables involving rate of change of variable and their anti derivative.
7. Formulation of linear programming and its solution by graphical and simplex method.

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**LEARNING OUTCOMES:**

Following this course, students will be able to:

1. Use appropriate terminology to describe and present mathematical ideas.
2. Know tools and techniques of arithmetic operations.
3. Develop efficient strategy for numerical calculation.
4. Count the number of arrangements of dissimilar things taken at a time and compute binomial coefficients.
5. Performs arithmetic operation on matrices.
6. Use derivative to solve application problem including optimization, related rates and ability to integrate of different functions.
7. Solve the problems of industries by making linear programming and obtain solution graphically.

**MODULE CONTENT**

<b>Part – A: Business Mathematics</b>
<b>Unit 1: Matrices</b>  Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems
<b>Unit 2: Differential Calculus</b>  Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.
<b>Unit 3: Basic Mathematics of Finance</b>  Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates
<b>Part – B: Business Statistics</b>
<b>Unit 1: Uni-variate Analysis</b>  Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

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**Unit 2: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

**Unit 3: Time-based Data: Index Numbers and Time-Series Analysis**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	<ol style="list-style-type: none"><li>1. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.</li><li>2. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.</li><li>3. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd</li><li>4. J.K. Thukral, Mathematics for Business Studies, Mayur Publications</li><li>5. J. K. Singh, Business Mathematics, Himalaya Publishing House</li><li>6. J. K. Sharma, Business Statistics, Pearson Education.</li><li>7. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.</li></ol>
<b>REFERENCE BOOKS</b>	<ol style="list-style-type: none"><li>1. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.</li><li>2. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.</li><li>3. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory.

Assessment #	Type of Assessment	Per Semester	Maximum Mark
1	Class Test	4	5
2	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test	x		x		x		
Quiz		x				x	X
Assignment			x	x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		1												2	

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and

Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholder



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**Computer Fundamentals**

**L T P**  
**3 0 0**

MODULE CODE	CSEN0114
CREDIT POINTS	3
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

A study of the subject matter presented in this course will enable the student to familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Operating System and its utility.

1. To develop knowledge and understanding of computer.
2. To understand different types of computer.
3. To understand the concept of operating system and its various types.
4. To understand the concept of decimal number and its conversion.
5. To enable the students about different computer application in different field.
6. To develop knowledge of various input output devices

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of basic anatomy of computer.
2. Helps to make them understand various devices of computer.
3. Knowledge of operating system and its operation.
4. An ability to understand the file management system.
5. Ability to understand the physical interaction of binary number with machine.
6. Helps to get knowledge about use of computer in different field.

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**MODULE CONTENT**

<b>Unit 1: Basics of computer:</b> Basics of computer and its evolution, classification of computers, input-output devices, computer architecture and function of different units of computer.
<b>Unit 2: Data representation:</b> Different number system and their inter conversion (fixed point only); binary arithmetic (addition, subtraction, multiplication and division).
<b>Unit 3: Hardware and software devices:</b> Hardware & Software: Types and their merits and demerits; Memory: Primary Memory (ROM and its type – PROM, EPROM, EEPROM, RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy Disks, Hard Disks, Magnetic Tape, Optical Disks – CD ROM and its type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM, Flash Memory. primary memory (types, advantages and disadvantages), secondary memory (types, advantages and disadvantages).
<b>Unit 4: Operating System:</b> Introduction to operating system, Functions of Operating System, types of Operating System, Booting system, Startup sequence, Details of Basic system Configuration. Important Terms like Directory, File, Volume, Label, Drive Name, etc.
<b>Unit 5: Computer application in various fields:</b> Business, Education, Health care, Banks, Research
<b>Unit 6: Introduction to Windows:</b> Components of an Application Window; Types of Windows, Windows as an Operating System, Windows explorer, Using Paintbrush, Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My Documents and Internet Explorer icons.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b>  1. ITL, ESL, (3012) Introduction to Infotech, 2nd edition, Pearson Education. 2. Goyal, Anita, (3010) Computer Fundamentals, 1st Edition, Pearson Education.
<b>REFERENCE</b>	1. Rajaraman, V. Introduction to Information Technology. PHI. 2. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication. 3. Leon and Leon, (1999), Introduction to Information Technology, Vikas Publishing House.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory .

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test	x		x			
Quiz		x		x		
Assignment	x		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholder

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**Computer Fundamentals Lab**

**L T P**  
**0 0 2**

MODULE CODE	<b>CSEN0115</b>
CREDIT POINTS	1
FORMATIVE ASSESSMENT MARKS	25
SUMMATIVE ASSESSMENT MARKS	25
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**OBJECTIVES**

A study of the subject matter presented in this course will enable the student to familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Operating System and its utility.

1. To develop knowledge and understanding of computer.
2. To understand different types of computer.
3. To understand the concept of operating system and its various types.
4. To enable the students about different computer application in different field.
5. To develop knowledge of various input output devices

**LEARNING OUTCOMES**

Following these course students will be able to:

1. Develop the understanding of basic anatomy of computer.
2. Helps to make them understand various devices of computer.
3. Knowledge of operating system and its operation.
4. An ability to understand the file management system.
5. Helps to get knowledge about use of computer in different field.

**LIST OF EXPERIMENTS**

1.	Introduction to MS- Word
2.	Prepare your resume using MS- Word
3.	Introduction to MS-Excel.
4.	Prepare a record of student result using MS-Excel.
5.	Introduction to MS- Power Point.
6.	Prepare a presentation of infrastructure in your college.
7.	To study, remove and replace hard disk.
8.	To study about various types of printers.
9.	To study about various input output devices.

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10.	To study about motherboard.
11.	To study about different types of cards used in computer.
12.	Introduction to MS-Access.
<b>Experiments based on advanced topics:</b>	
13.	Create a database of books in the library on the mini scale and manipulate the database using different forms and reports.
14.	To study about Operating Systems Linux/Unix/Windows.

**Note: At least 12 Experiments out of the list must be done in the semester.**

### **METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

### **ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 50 marks for practical.

#### **Practical:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1	Internal Assessment	2	25
2	External Assessment	1	25

### **MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		1												2	

### **EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,

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- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Value Education**

**L T P**

**2 0 0**

MODULE CODE	VALU0109
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	30
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The Purpose of Value Education is specifying the present deterioration in the value system in the fast changing world trends and to develop understanding of moral values in different aspects of life for inculcating the skills as mentioned below:

1. To prepare students to develop basic understanding of Value Education.
2. To acquire knowledge on Value Education.
3. To understand the ethics, character building, leadership & goal setting.
4. To understand the success & personal growth.
5. To support the women empowerment & environmental awareness.

**LEARNING OUTCOMES:**

1. Able to understand the Importance of Values in Life – what is a Value system?
2. Exposure to various principles, concepts, types, advantages and disadvantages of value education.
3. Ability to understand the life style management & self esteem.
4. To behave morally in society.

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**MODULE CONTENTS:**

<b>UNIT 1: VALUE EDUCATION</b> <ul style="list-style-type: none"><li>• Definition, Concept and Classification of values</li><li>• The need for value education</li><li>• Pedagogy of Values</li><li>• Challenges of Value Adoption</li><li>• Life Style Management</li></ul>
<b>UNIT 2: VALUE &amp; PERSONAL DEVELOPMENT</b> <ul style="list-style-type: none"><li>• The principles of integrity</li><li>• Character Development</li><li>• Values in everyday life</li><li>• Values, Virtues, Powers &amp; Qualities</li><li>• Successful Personality</li></ul>
<b>UNIT 3: VALUES IN SOCIETY</b> <ul style="list-style-type: none"><li>• Character Building</li><li>• Positive thinking &amp; Emotional Maturity</li><li>• Women Empowerment</li><li>• Overcoming Addiction</li><li>• Environmental Awareness</li></ul>
<b>UNIT 4: PERSONAL PROGRESS &amp; FIELD STUDY</b> <ul style="list-style-type: none"><li>• Personal progress manual</li><li>• Field Project</li></ul>

**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	3. Seven Habits of Highly Effective People, Covey Stephen, Free Press, United States, 1989 4. You Can Win, Khera Shiv, Macmillan India Limited, New Delhi, 1998
<b>REFERENCE BOOKS</b>	Mani Jacob, ed., (3002). Resource for Value Education, New Delhi: Institute of Value Education.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).



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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	1						5		4	2		3			

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

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- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and
- Report discussed and analysed; actions taken as a result of this process and are communicated to the main stakeholders.

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**French Language- Part 2**

<b>L</b>	<b>T</b>	<b>P</b>
<b>2</b>	<b>0</b>	<b>0</b>

**Pre-requisite - French Language – Part 1**

MODULE CODE	LANF0104
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75 (Written – 50, Oral – 30)
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in French language and to enhance skills as mentioned below:

1. To prepare students to develop advance understanding on French language.
2. To acquire the command over the French grammar.
3. To read and write short, simple texts.
4. To enable learner to build logic in French language.
5. To make students aware of the French culture, customs & traditions.

**LEARNING OUTCOMES:**

1. Able to understand the advance grammar of French language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the advance of French language.
4. Able to understand the French history.

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**MODULE CONTENTS**

**UNIT I: MODERATE COMMUNICATION** – This module will sharpen the communicative skills already acquired in the **PART 1 - BASIC COMMUNICATION** and further builds on them. It develops oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Describe in detail people, relationships, events, places, cultures of countries
- Compare people, relationships, events, places, cultures and the changes that they have undergone
- Apply for a job
- Exchange personal and professional information
- Express opinion on people, places, events encountered in one's personal life and on press articles, television programmes, multimedia, films, and books
- Argue, justify and substantiate a point of view
- Describe hypothetical or imaginary situations
- Express plans, dreams, aspirations of the future
- Paragraph writing
- Professional communication

**UNIT II: MODERATE PHONETICS** – This module will re-enforces all the notions introduced in the **PART 1- BASIC PHONETICS**.

**UNIT III: MODERATE GRAMMAR** – This module will sharpen the concepts introduced in the **PART 1 - BASIC GRAMMAR & FORMATION OF SENTENCES** and further develops the following linguistic skills: -

- Pronouns – relative (don't), possessive, indefinite, demonstrative and the use of double pronouns
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – past perfect, future perfect
- Verbs – the subjunctive mood (past and present)
- Verbs – conditional (past and present) and gerund forms,
- Adverbs of time, place, quantity and indefinite adverbs
- Direct/indirect speech
- Comparative and superlative structures
- Active/passive structures
- Multiple clause sentences – independent clauses joined by co-ordinating conjunctions, dependant clause (subordinate clause)
- Phrases to express cause, consequence, and objective

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**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	5. Nouveau Sans Frontières 1 by Philippe Dominique & Jacky Girardet 6. “CONNEXIONS-1” by Regine Merieux & Yves Loiseau Published by Didier.
<b>REFERENCE BOOKS</b>	2. Five in one Multilingual Glossary, published by Saraswati House Pvt. Ltd. New Delhi 3011.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

<b>Assessment #</b>	<b>Type Of Assessment</b>	<b>Per Semester</b>	<b>Maximum Mark</b>
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

<b>Assessments</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Class Test	x	x	x	
Quiz	x	x	x	

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Assignment			x	x
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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and
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**German Language – Part 2**

<b>L</b>	<b>T</b>	<b>P</b>
<b>2</b>	<b>0</b>	<b>0</b>

**Pre-requisite - German Language – Part 1**

MODULE CODE	LANG0105
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75 (Written – 50, Oral – 30)
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in German language and to enhance skills as mentioned below:

1. To prepare students to develop advance understanding on German language.
2. To acquire the command over the German grammar.
3. To read and write short, simple texts.
4. To enable learner to build logic in German language.
5. To make students aware of the German culture, customs & traditions.

**LEARNING OUTCOMES:**

1. Able to understand the advance grammar of German language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the advance of German language.
4. Able to understand the German history.

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**MODULE CONTENTS**

**UNIT I: MODERATE COMMUNICATION** – This module will sharpen the communicative skills already acquired in the **PART 1 - BASIC COMMUNICATION** and further builds on them. It develops oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Describe in detail people, relationships, events, places, cultures of countries
- Compare people, relationships, events, places, cultures and the changes that they have undergone
- Apply for a job
- Exchange personal and professional information
- Express opinion on people, places, events encountered in one's personal life and on press articles, television programmes, multimedia, films, and books
- Argue, justify and substantiate a point of view
- Describe hypothetical or imaginary situations
- Express plans, dreams, aspirations of the future
- Paragraph writing
- Professional communication

**UNIT II: MODERATE PHONETICS** – This module will re-enforces all the notions introduced in the **PART 1- BASIC PHONETICS**.

**UNIT III: MODERATE GRAMMAR** – This module will sharpen the concepts introduced in the **PART 1 - BASIC GRAMMAR & FORMATION OF SENTENCES** and further develops the following linguistic skills: -

- Pronouns – relative (don't), possessive, indefinite, demonstrative and the use of double pronouns
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – past perfect, future perfect
- Verbs – the subjunctive mood (past and present)
- Verbs – conditional (past and present) and gerund forms,
- Adverbs of time, place, quantity and indefinite adverbs
- Direct/indirect speech
- Comparative and superlative structures
- Active/passive structures
- Multiple clause sentences – independent clauses joined by co-ordinating conjunctions, dependant clause (subordinate clause)
- Phrases to express cause, consequence, and objective



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**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	5. Tangram, Kursbuch und Arbeitsbuch, 1A, 1B & 2A, Max Hueber Verlag 6. Tangram, Kursbuch und Arbeitsbuch, 2B, 3A & 3B, Max Hueber Verlag
<b>REFERENCE BOOKS</b>	7. em Abschlusskurs, Kursbuch und Arbeitsbuch, Max Hueber Verlag

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and
- Report discussed and analysed; actions taken as a result of this process and are communicated to the main stakeholders.

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**Spanish Language – Part 2**

<b>L</b>	<b>T</b>	<b>P</b>
<b>2</b>	<b>0</b>	<b>0</b>

**Pre-requisite** - Spanish Language – Part 1

MODULE CODE	LANS0106
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	75 (Written – 50, Oral – 30)
END SEMESTER EXAM DURATION	2 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** All questions are compulsory. Each question may have multiple options and will cover all units.

**OBJECTIVES:**

The aim of this subject is to develop understanding on different aspects related to oral and written skills of expressing and exchanging information / interacting in Spanish language and to enhance skills as mentioned below:

1. To prepare students to develop advance understanding on Spanish language.
2. To acquire the command over the Spanish grammar.
3. To read and write short, simple texts.
4. To enable learner to build logic in Spanish language.
5. To make students aware of the Spanish culture, customs & traditions.

**LEARNING OUTCOMES:**

1. Able to understand the advance grammar of Spanish language and differentiation of genders and objects.
2. Exposure to various syntax & communication methods with others.
3. Ability to read, write, speak & listen the advance of Spanish language.
4. Able to understand the Spanish history.

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**MODULE CONTENTS**

**UNIT I: MODERATE COMMUNICATION** – This module will sharpen the communicative skills already acquired in the **PART 1 - BASIC COMMUNICATION** and further builds on them. It develops oral and written skills of understanding, expressing and exchanging information / interacting on the topics given below: -

- Describe in detail people, relationships, events, places, cultures of countries
- Compare people, relationships, events, places, cultures and the changes that they have undergone
- Apply for a job
- Exchange personal and professional information
- Express opinion on people, places, events encountered in one's personal life and on press articles, television programmes, multimedia, films, and books
- Argue, justify and substantiate a point of view
- Describe hypothetical or imaginary situations
- Express plans, dreams, aspirations of the future
- Paragraph writing
- Professional communication

**UNIT II: MODERATE PHONETICS** – This module will re-enforces all the notions introduced in the **PART 1- BASIC PHONETICS**.

**UNIT III: MODERATE GRAMMAR** – This module will sharpen the concepts introduced in the **PART 1 - BASIC GRAMMAR & FORMATION OF SENTENCES** and further develops the following linguistic skills: -

- Pronouns – relative (don't), possessive, indefinite, demonstrative and the use of double pronouns
- Verbs – conjugation of regular and irregular verbs (affirmative and negative) in the following tenses (indicative mood) – past perfect, future perfect
- Verbs – the subjunctive mood (past and present)
- Verbs – conditional (past and present) and gerund forms,
- Adverbs of time, place, quantity and indefinite adverbs
- Direct/indirect speech
- Comparative and superlative structures
- Active/passive structures
- Multiple clause sentences – independent clauses joined by co-ordinating conjunctions, dependant clause (subordinate clause)
- Phrases to express cause, consequence, and objective

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**RECOMMENDED BOOKS:**

<b>TEXT BOOKS</b>	1. Aula Internacional 1 and 2, Novellas and short stories 2. Aula Internacional 3, España and Latinoamérica: Historia y Cultura, Novellas
<b>REFERENCE BOOKS</b>	1. Español sin fronteras, I, SGEL, 1997 2. Nuevo Ven I, Edelsa 3004

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

<b>Assessment #</b>	<b>Type Of Assessment</b>	<b>Per Semester</b>	<b>Maximum Mark</b>
1.	Class Test	1	10
2.	Sessional Test	2	15
3.	End Semester Written Exam	1	50
4.	End Semester Oral Exam	1	30

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

<b>Assessments</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Class Test	x	x	x	
Quiz	x	x	x	
Assignment			x	x

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	6	2			8	4		7	9				5	3	1

**EVALUATION**

At the end of semester, course faculty will submit an evaluation / review report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the course with respect to its strengths as well as those areas which could be improved. The review report contains the following areas:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
- Actions taken based on previous course review; and
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<b>SEMESTER III</b>						
<b>MODULE CODE</b>	<b>NATURE OF PAPER</b>	<b>COURSE NAME</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
COMM2101	PC	BUSINESS COMMUNICATION SKILLS	6	0	0	6
COMM2102	PC	INCOME TAX LAW AND PRACTICE	6	0	0	6
	GE	GENERIC ELECTIVE-I	6	0	0	6
CSEN0139	SEC	COMPUTER APPLICATIONS IN BUSINESS	1	0	0	1
CSEN0140	SEC	COMPUTER APPLICATIONS IN BUSINESS(LAB)	0	0	2	1
COMM2103	PD	MINOR GROUP PROJECT-I *	0	0	4	2
	TOTAL CREDITS		19	0	6	22

**L = Lecture**

**T = Tutorial**

**P = Practical**

**C = Credit Point**

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**SEMESTER III**

**Business Communication Skills**

**L    T    P**  
**6    0    0**

MODULE CODE	<b>COMM2101</b>
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

The aim of this subject is to enable the student to understand the concept, process and importance of communication. Develop skills of effective communication - both written and oral. Help students to acquaint with application of communication skills in the business world.

1. To understand the fundamentals of communication.
2. To enhance the creativity of the students related to verbal and non-verbal communication.
3. To recognize value of communication skills in business.
4. To enable the students to express their ideas and feelings comfortable.
5. To enable the students to be efficient in writing business letters, memo, notices and circular and report writing.
6. To transform students overall personality by enhancing their listening, speaking and writing abilities.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of communication.
2. Enhance ability to use English –the worldwide recognized language as a medium of conversation.
3. Acquire knowledge about expressing themselves in general and while interviewing.
4. Acquire knowledge about presenting themselves in field.
5. Acquire knowledge to be presentable in verbal and non- verbal communication.
6. Helps to make them efficient in written communication like writing business letters, report writing and mailing techniques.



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7. Develop themselves as a dynamic personality by involvement in dynamics of communication

**MODULE CONTENT**

**Unit 1: Business Communication**

Business communication: introduction, nature and process, forms of communication, corporate communication - formal and informal communication network. Grapevine – single strand, gossip, cluster, probability, barriers to communication, principles of communication – 7C's concept, role of communication skills in business, Voté's model of interdependence.

**Unit 2: Written Communication**

Written communication: types, structures, writing skills: planning business messages, business letters, memo formats, notice and circular, request letters, good news letter's, bad news letters, persuasive letters - AIDA, sales letters, collection letters.

**Unit 3: Interviewing skills**

Interviewing skills: interviewer's preparation, interviewee's preparation, resume – structure and contents, negotiation skills - process, strategies, issue in negotiation - collective bargaining, essentials of effective business communication. Preparation of Matter for Meetings: The writing of notices, agenda, minutes, the organisation and conduct of conferences.

**Unit 4: Report Writing**

Identify the types of reports, define the basic format of a report, meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, Apply citation rules (APA style documentation) in reports.

**Unit 5: Technology and Business Communication**

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone .Strategic importance of e-communication

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b> <ol style="list-style-type: none"> <li>1. Shirley Taylor, <i>Communication for Business</i>, Pearson Education</li> <li>2. Boove, C.L., Thill, J.V., and Chaturvedi, M., (3009) <i>Business Communication Today</i>, Pearson Education.</li> <li>3. Murphy and Hildebrandt, (3008) <i>Effective Business Communication</i>, McGraw Hill Education.</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Lesikar, R.V. &amp; Flatley, M.E.; <i>Basic Business Communication Skills for Empowering the Internet Generation</i>, Tata McGraw Hill Publishing Company Ltd. New Delhi.</li> </ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**Income Tax Law And Practice**

**L   T   P**  
**6   0   0**

MODULE CODE	<b>COMM2102</b>
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

1. To Demonstrate knowledge of the basic concepts of income tax, principles, and rules of taxation of individuals and businesses.
2. To be able to compute Income from Salaries and Income from house property.
3. To be able to develop knowledge of computation of Profits and gains of business or profession, Capital gains, Income from other sources.
4. To be able to Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making.
5. To be Able to file tax returns, online filling of returns.

**LEARNING OUTCOMES**

Following this course student will be able to:

1. Demonstrate knowledge of the basic concepts of income tax.
2. Apply principles, and rules of taxation of individuals and businesses.
3. Compute Income from Salaries and Income from house property.
4. Develop knowledge and application of computation of Profits and gains of business or profession, Capital gains, Income from other source, file tax returns, online filling of returns.
5. Understand Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

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**MODULE CONTENT**

<b>Unit 1: Introduction</b> <i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) <i>Residential status</i> ; Scope of total income on the basis of residential status Exempted income under section 10
<b>Unit 2: Computation of Income under different heads-1</b> Income from Salaries; Income from house property
<b>Unit 3: Computation of Income under different heads-2</b> Profits and gains of business or profession; Capital gains; Income from other sources
<b>Unit 4: Computation of Total Income and Tax Liability</b> Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court
<b>Unit 5: Preparation of Return of Income</b> Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b>  1. Singhania, Vinod K. and Monica Singhania. <i>Students' Guide to Income Tax, University Edition</i> . Taxmann Publications Pvt. Ltd., New Delhi. 2. Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i> . Bharat Law House, Delhi.
<b>REFERENCE</b>	1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi

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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,

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- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
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**Introduction to Micro Economics**

**L T P**

**6 0 0**

MODULE CODE	<b>ECON0306</b>
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices

**OBJECTIVE:**

The aim of this subject is to enable the student to understand the concept, process and importance of business economics. Help students to acquaint with application of theory of microeconomics in the business world.

1. To expose students to basic micro economic concepts.
2. To enable them about economic analysis of business policies.
3. To use economic reasoning to problems of business.
4. To enable the students to understand the elasticity theory.
5. To enable the students to be aware of various types of cost.
6. To understand various factors of production.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Apply economic reasoning to the analysis of selected contemporary economic problems.
2. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed.



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3. Analyze the efficiency and equity implications of government interference in markets.
4. Recognize and identify situations leading to market failures and government failures.
5. Evaluate the intent and outcomes of government stabilization policies designed to correct microeconomic problems.
6. Use economic theories to deal with the opportunities and challenges in businesses.

**MODULE CONTENT**

<p><b>Unit 1: Introduction</b></p> <p>(a). Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.</p> <p>(b). Elasticity of demand and supply.</p> <p>(c). Application of demand and supply.</p>
<p><b>Unit 2: Consumer Theory</b></p> <p>Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.</p>
<p><b>Unit 3: Production and Cost</b></p> <p>(a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.</p> <p>(b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.</p>
<p><b>Unit 4: Market Structure</b></p> <p>(a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition</p> <p>(b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.</p> <p>(c). Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;</p> <p>(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.</p>

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(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non-cooperative Behaviour and dilemma of oligopolistic firms.
<b>Unit 5: Income Distribution and Factor Pricing</b> Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	1. D Salvatore, <i>Microeconomic Theory</i> : Tata McGraw Hill, New Delhi 2. Mark Hirschey, <i>Managerial Economics</i> , Thomson South-Western, Mason
<b>REFERENCE</b>	1. R H Dholkia and A N Oza, <i>Microeconomics for Management Students</i> , Oxford University Press, New Delhi

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test	x		x			x

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Quiz		x		x	x	
Assignment	x		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**Computer Applications In Business**

**L T P**  
**1 0 0**

MODULE CODE	<b>CSEN0139</b>
CREDIT POINTS	1
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

*A study of the subject matter presented in this course will enable the student to familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Operating System and its utility.*

1. To develop knowledge and understanding of application of computer in business.
2. To understand different types of utilization of computer for business.
3. To understand the concept of operating system and its various types.
4. To understand the concept of decimal number and its conversion.
5. To enable the students about different computer application in different field.
6. To develop knowledge of various input output devices used in business scenario.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of basic anatomy of computer and business.
2. Helps to make them understand various devices of computer and their application in business scenario.
3. Knowledge of operating system and business operation.
4. An ability to understand the file management system.
5. Ability to understand the physical interaction of binary number with machine.
6. Helps to get knowledge about use of computer in different fields of business operations.

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**MODULE CONTENT**

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents; **Creating Business Documents Using the above facilities.**

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. **Creating Business Presentations Using above Facilities.**

**Unit 3: Spread Sheet and its business applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, inserting Charts –LINE, PIE, BAR.

**Generally used Spreadsheet functions:**

Mathematical –ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Statistical AVERAGE, MAX, MIN, STDEV, FREQ, SLOPE; Financial –PMT, PPMT, IPMT; Logical –IF, AND, OR; Project involving multiple spreadsheets, Organizing Charts and graphs.

**Unit 4: Database Management System**

**Database Designs for Accounting and Business Applications:** Overview of database Management System; Various views of data, data Models, Introduction to Database Languages. Advantages of DBMS over file processing systems, Responsibility of Database Administrator, Introduction to Client/Server architecture, Three levels architecture of Database Systems, E-R Diagram (Entity Relationship), Transforming ER Model to Relational data model concepts; Keys

**SQL and Retrieval of Information:** Embedded Queries in SQL; Insert, Delete and Update statements in SQL, Applying DBMS in the areas of Accounting, Managing the data records of Employees, Suppliers and Customers.

**UNIT5: MS-Access**

Overview of MS-Access, MS-Access Objects, create database, datatypes, create tables, adding data, query data, query criteria; action, create and parameter queries, relating data, create relationships –One to One, One to Many, Many to Many, Wild cards, Create Form using MS-access.

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b>  1. ITL, ESL, (3012) Introduction to Infotech, 2nd edition, Pearson Education. 2. Goyal, Anita, (3010) Computer Fundamentals, 1st Edition, Pearson Education.
<b>REFERENCE</b>	1. Rajaraman,V. Introduction to Information Technology. PHI. 2. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication. 3. Leon and Leon, (1999), Introduction to Information Technology, Vikas Publishing House.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory .

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	15
3.	Group Discussion	4	5
4.	End Semester Exam	1	50

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test	x		x			
Quiz		x		x		

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Assignment	x		x		x	
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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**Computer Applications In Business (Lab)**

**L T P**  
**0 0 2**

MODULE CODE	<b>CSEN0140</b>
CREDIT POINTS	1
FORMATIVE ASSESSMENT MARKS	25
SUMMATIVE ASSESSMENT MARKS	25
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**OBJECTIVES**

A study of the subject matter presented in this course will enable the student to familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Operating System and its utility.

1. To develop knowledge and understanding of computer.
2. To understand different types of computer.
3. To understand the concept of operating system and its various types.
4. To enable the students about different computer application in different field.
5. To develop knowledge of various input output devices

**LEARNING OUTCOMES**

Following these course students will be able to:

1. Develop the understanding of basic anatomy of computer.
2. Helps to make them understand various devices of computer.
3. Knowledge of operating system and its operation.
4. An ability to understand the file management system.
5. Helps to get knowledge about use of computer in different field.

**LIST OF EXPERIMENTS**

1.	Procedure to create Resume.
2.	Procedure to create company letter head.
3.	Procedure to create simple newsletter.
4.	Procedure to create a Memo.
5.	Procedure to create Cover Page of a project report.
6.	Procedure to create Macro for inserting a picture and formatting the text.
7.	Procedure to create a simple presentation to list simple DOS commands Hardware and software.



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8.	Procedure to create a worksheet with four columns enters 10 records and finds the sum of all columns.
9.	Procedure to create a report containing pay details of the employee.
10.	Procedure to create a simple bar chart to highlight the sales of a company for three different periods.
11.	Procedure to create a macro which creates a line chart using the data in the worksheet.
12.	Procedure to create a pie chart for a sample data and give legends.
<b>Experiments based on advanced topics:</b>	
13.	Procedure to create a worksheet importing data from database and calculate sum of all the columns.
14.	Procedure to create a simple table for result processing.

### **METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

### **ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 50 marks for practical.

#### **Practical:**

<b>Assessment #</b>	<b>Type Of Assessment</b>	<b>Per Semester</b>	<b>Maximum Mark</b>
1	Internal Assessment	2	00
2	External Assessment	1	25

### **MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

### **EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject

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with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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SEMESTER IV							MARKS		
MODULE CODE	NATURE OF PAPER	COURSE NAME	L	T	P	C	INTERNAL	EXTERNAL	TOTAL
COMM2104	PC	CORPORATE ACCOUNTING	6	0	0	6	40	60	100
COMM2105	PC	FUNDAMENTALS OF FINANCIAL MANGEMENT	6	0	0	6	40	60	100
COMM2107	PC	COMPANY LAW	6	0	0	6	40	60	100
MGMT0103	SEC	NEW VENTURE PLANNING (ENTREPRENEURSHIP)	2	0	0	2	40	60	100
COMM2106	PC	MINOR INDIVIDUAL PROJECT-I *	0	0	4	2	50	0	50
	TOTAL		20	0	4	22	210	240	450

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**SEMESTER IV**

**Corporate Accounting**

**L T P**  
**6 0 0**

MODULE CODE	COMM2104
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:.** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVE**

The aim of this course is to familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 2013 and the prevailing accounting standards.

1. To develop the knowledge and understanding about the accounting for share capital transaction.
2. To familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 1956 and the prevailing accounting standards.
3. To know the accounting treatment, procedures and redemption of debentures.
4. To understand the Statutory provision regarding preparation of company's final accounts.
5. To enables to know the student about the Concepts of goodwill and its calculation.
6. To know the concept of funds and the Preparation of cash flow statement as per AS-3 Revised.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop an understanding of accounting treatment for share capital transaction.
2. Knowledge about various legal provisions and accounting standards as per Indian Companies Act1956.
3. An understanding of accounting treatment of redemption of debenture.
4. Develop the knowledge of Statutory provision regarding preparation of company's final accounts.
5. Ability to understand the concept and methods of calculation of goodwill.

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6. Help to understand the procedure of the preparation of cash flow statement as per revised accounting standards.

**MODULE CONTENT**

<p><b>Unit 1. Accounting for Share Capital &amp; Debentures</b>  Issue, forfeiture and reissue of forfeited shares: concept &amp; process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures</p>
<p><b>Unit 2. Final Accounts and Valuation of Goodwill and Valuation of Shares</b>  Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only</p>
<p><b>Unit 3. Amalgamation of Companies</b>  Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.</p>
<p><b>Unit 4. Accounts of Holding Companies/Parent Companies</b>  Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).</p>
<p><b>Unit 5. Accounts of Banking Companies and Cash Flow Statement</b>  Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA), Cash Flow Statement: Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS).</p>

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. J.R. Monga, <i>Fundamentals of Corporate Accounting</i>. Mayur Paper Backs, New Delhi.</li> <li>2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. <i>Advanced Accounts</i>. Vol.-II. S. Chand &amp; Co., New Delhi.</li> <li>3. S.N. Maheshwari, and S. K. Maheshwari. <i>Corporate Accounting</i>. Vikas Publishing House, New Delhi.</li> <li>4. Ashok Sehgal, <i>Fundamentals of Corporate Accounting</i>. Taxman Publication, New Delhi.</li> <li>5. V.K. Goyal and Ruchi Goyal, <i>Corporate Accounting</i>. PHI Learning.</li> <li>6. Jain, S.P. and K.L. Narang. <i>Corporate Accounting</i>. Kalyani Publishers, New Delhi.</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Bhushan Kumar Goyal, <i>Fundamentals of Corporate Accounting</i>, International Book House</li> <li>2. P. C. Tulsian and Bharat Tulsian, <i>Corporate Accounting</i>, S.Chand</li> </ol>

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	3. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 4. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test			x	x		x
Quiz	x			x		x
Assignment		x				x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**Fundamentals Of Financial Management**

**L    T    P**  
**6    0    0**

MODULE CODE	COMM2105
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVES:**

The aim of this course is to enable the students to have an insight into the effective use of finance and to provide general overview of financial statements. Understand financial concepts, financial instruments and techniques used in financial decision-making.

1. To provide the basic knowledge of time value of money concept and working capital.
2. To enable them to use the techniques of financial decision making.
3. To provide the different investment decision techniques and risk adjusted approach.
4. To give the knowledge about various approaches to calculate the cost of capital.
5. To impart knowledge regarding the concept of dividend policy and retained earnings.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Help to know about the basic awareness of financial concept.
2. Develop the analytical skills in financial decision making.
3. Make our students able to take investment decisions.
4. Develop an understanding to analyse the cost of sources of finance before making capital decisions.
5. Enhance an understanding that in what circumstances the company should distribute the dividend to their shareholder's or retained their earnings.



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**MODULE CONTENT**

<p><b>Unit 1: Introduction</b>  Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.</p>
<p><b>Unit 2: Investment Decision</b>  The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.</p>
<p><b>Unit 3: Financing Decision</b>  Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.</p>
<p><b>Unit 4: Dividend Decisions</b>  Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice</p>
<p><b>Unit 5: Working Capital Decisions</b>  Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.</p>

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. James C. Van Horne and Sanjay Dhamija, <i>Financial Management and Policy</i>, Pearson Education</li> <li>2. Levy H. and M. Sarnat . <i>Principles of Financial Management</i>. Pearson Education</li> <li>3. Joy, O.M. <i>Introduction to Financial Management</i>. Mc Graw Hill Education.</li> <li>4. Brigham and Houston, <i>Fundamentals of Financial Management</i>, Cengage Learning</li> <li>5. Khan and Jain. <i>Basic Financial Management</i>, McGraw Hill Education</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Chandra, P. <i>Fundamentals of Financial Management</i>. McGraw Hill Education</li> <li>2. Singh, J.K. <i>Financial Management- text and Problems</i>. 2<sup>nd</sup> Ed. Dhanpat Rai and Company, Delhi.</li> <li>3. Rustagi, R.P. <i>Fundamentals of Financial Management</i>. Taxmann Publication Pvt. Ltd.</li> <li>4. Singh, Surender and Kaur, Rajeev. <i>Fundamentals of Financial Management</i>. Mayur Paperback, New Delhi.</li> <li>5. Pandey, I.M. <i>Financial Management</i>. Vikas Publications.</li> </ol>

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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5
Class Test		x			X
Quiz	x		x		
Assignment		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		2				1			5			6		3	

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**Company Law**

**L T P**  
**6 0 0**

MODULE CODE	COMM2107
CREDIT POINTS	4
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this course is to familiarize the students in respect of various legal provisions for Companies Act, 2013 and the prevailing accounting standards as per various amendments in 2015.

1. To develop the knowledge and understanding about the company laws.
2. To familiarize the students in respect of various legal provisions as per the Indian Companies Act, 2013.
3. To know the amendments in the companies law and their reason.
4. To understand the Statutory provision regarding company's law and their impact on companies.
5. To enables to know the student about the Concepts of various types of managers and their role in the companies.
6. To know the concept of funds and the Preparation of audit statement as per new companies law.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop an understanding of laws with which the company is governed.
2. Knowledge about various legal provisions and auditing standards as per Indian Companies Act 2013.
3. An understanding of auditing procedure as per Companies Act 2013.
4. Develop the knowledge of Statutory provision regarding preparation of company's final accounts.
5. Ability to understand the concept and methods of calculation of winding up of the companies.
6. Help to understand the procedure of the preparation audit statement as per revised Companies Act.

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**MODULE CONTENT**

<p><b>UNIT 1:</b></p> <p><b>Introduction</b> – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.</p>
<p><b>UNIT 2:</b></p> <p><b>Documents</b> – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.</p>
<p><b>UNIT 3:</b></p> <p><b>Management:</b> Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.</p>
<p><b>UNIT 4:</b></p> <p><b>Dividends, Accounts, Audit</b>– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p>
<p><b>UNIT V:</b></p> <p><b>Winding Up</b> - Concept and modes of Winding Up.  <b>Insider-Trading, Whistle-Blowing</b> – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.</p>

**RECOMMENDED BOOKS**

<p><b>TEXT BOOK</b></p>	<ol style="list-style-type: none"> <li>1. MC Kuchhal, <i>Modern Indian Company Law</i>, Shri Mahaveer Book Depot (Publishers), Delhi.</li> <li>2. GK Kapoor and Sanjay Dhamija, <i>Company Law</i>, Bharat Law House, Delhi.</li> <li>3. Anil Kumar, <i>Corporate Laws</i>, Indian Book House, Delhi.</li> <li>4. Reena Chadha and Sumant Chadha, <i>Corporate Laws</i>, Scholar Tech Press, Delhi.</li> <li>5. Avtar Singh, <i>Introduction to Company Law</i>, Eastern Book Company</li> </ol>
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	6. Ramaiya, <i>A Guide to Companies Act</i> , LexisNexis, Wadhwa and Buttersworth.
<b>REFERENCE</b>	1. <i>Manual of Companies Act, Corporate Laws and SEBI Guideline</i> , Bharat Law House, New Delhi., 2. <i>A Compendium of Companies Act 3013, along with Rules</i> , by Taxmann Publications. 3. Gower and Davies, <i>Principles of Modern Company Law</i> , <a href="#">Sweet &amp; Maxwell</a> 4. Sharma, J.P., <i>An Easy Approach to Corporate Laws</i> , Ane Books Pvt. Ltd., New Delhi

### **METHODS OF TEACHING AND STUDENT LEARNING**

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### **ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

#### **Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

### **MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

#### **Theory:**

Assessments	1	2	3	4	5	6
Class Test			x	x		x
Quiz	x			x		x
Assignment		x				x

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		3			2		6				4				

**EVALUATION**

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**New Venture Planning (Entrepreneurship)**

**L T P**

**2 0 0**

MODULE CODE	MGMT0103
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this subject is to enable the student to understand the concept, process and importance of entrepreneurship and develop skills of an effective entrepreneur. Help students to acquaint with scanning of the environment for opportunities in the business world.

1. To understand the fundamentals of entrepreneurship.
2. To enhance the skills of the students related to entrepreneur.
3. To recognize value of communication skills in business.
4. To enable the students to know about environmental analysis.
5. To enable the students to be efficient in the requirements & formalities of an enterprise.
6. To transform students overall personality by enhancing the role of entrepreneur in our economy.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding about entrepreneurship.
  2. To familiarize with the functions of entrepreneur and the role of entrepreneur for economic development.
  3. Acquire knowledge about the qualities of an entrepreneur and types of entrepreneurs.
  4. Acquire knowledge about factors influencing entrepreneurship.
  5. Acquire knowledge about the role played by SSI in the development of the Indian Economy.
  6. Helps to make them efficient in preparing business plan of a venture.
  7. Develop them as a dynamic entrepreneur to start a small industry.
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**MODULE CONTENT**

**Unit 1: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

**Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship.**

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit 4: Sources of business ideas and tests of feasibility.**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

**Unit 5: Mobilising Resources**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Kuratko and Rao, <i>Entrepreneurship: A South Asian Perspective</i>, Cengage Learning.</li><li>2. Robert Hisrich, Michael Peters, Dean Shepherd, <i>Entrepreneurship</i>, McGraw-Hill Education</li><li>3. Desai, Vasant. <i>Dynamics of Entrepreneurial Development and Management</i>. Mumbai, Himalaya Publishing House.</li><li>4. Dollinger, Mare J. <i>Entrepreneurship: Strategies and Resources</i>. Illinois, Irwin.</li><li>5. Holt, David H. <i>Entrepreneurship: New Venture Creation</i>. Prentice-Hall of India, New Delhi.</li></ol>
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	6. Plsek, Paul E. <i>Creativity, Innovation and Quality</i> . (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-303-1690-8.
<b>REFERENCE</b>	1. Singh, Nagendra P. <i>Emerging Trends in Entrepreneurship Development</i> . New Delhi: ASEED. 2. SS Khanka, <i>Entrepreneurial Development</i> , S. Chand & Co, Delhi. 3. K Ramachandran, <i>Entrepreneurship Development</i> , McGraw-Hill Education 4. SIDBI Reports on Small Scale Industries Sector.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x	x				
Quiz			x		x		x
Assignment	x		x			x	X

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	2			1	5			4			3				

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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<b>SEMESTER V</b>						
<b>MODULE CODE</b>	<b>NATURE OF PAPER</b>	<b>COURSE NAME</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	DSE	DISCIPLINE SPECIFIC ELECTIVE-1	6	0	0	6
COMM3102	PC	COST ACCOUNTING	6	0	0	6
	GE	GENERIC ELECTIVE-II	6	0	0	6
MGMT0103	SEC	PERSONAL SELLING AND SALESMANSHIP	2	0	0	2
COMM3101	PD	MAJOR GROUP PROJECT -1	0	0	4	2
	<b>TOTAL</b>		<b>20</b>	<b>0</b>	<b>4</b>	<b>22</b>

**#DISCIPLINE SPECIFIC ELECTIVE-1** One Subject out of the following:

<b>DISCIPLINE SPECIFIC ELECTIVE-1</b>	
COMM3203	HUMAN RESOURCE MANAGEMENT
COMM3204	PRINCIPLES OF MARKETING
COMM3205	AUDITING AND CORPORATE GOVERNANCE

**#LIST OF GENERIC ELECTIVES:** One Subject for each of the semesters out of the following:

<b>GENERIC ELECTIVES</b>	
ECON0306	INTRODUCTION TO MICRO ECONOMICS
ECON0307	INTRODUCTION TO MACRO ECONOMICS
	INDIAN ECONOMY
SAPM0321	SAP COURSE COMPLETION AND CERTIFICATION PROGRAM-VALUE ADDED (PAID) PROGRAMS
	CERTIFICATE COURSE IN FINANCIAL RESEARCH-VALUE ADDED(PAID) MODULE
	RISK MANAGEMENT- VALUE ADDED (PAID) MODULE
	MICROSOFT EXCEL- VALUE ADDED(PAID) MODULE
	BUSINESS ANALYTICS-DATA SCIENCE- VALUE ADDED(PAID) MODULE
	MICROSOFT CERTIFICATION PROGRAM- VALUE ADDED(PAID) MODULE
	CISCO-CCNA CERTIFICATION PROGRAM- VALUE ADDED(PAID) MODULE

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**SEMESTER V**

**Human Resource Management**

**L T P**  
**6 0 0**

MODULE CODE	COMM3203
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this subject is to enable the student to understand the concept, process and importance of entrepreneurship and develop skills of an effective entrepreneur. Help students to acquaint with scanning of the environment for opportunities in the business world.

1. To understand the fundamentals of humans as a resource.
2. To enhance the skills that transform a human into a human resource.
3. To recognize value of training and development in business.
4. To enable the students to know about the ways to retain employees.
5. To enable the students to be efficient in the requirements & formalities of an enterprise.
6. To transform students overall personality by enhancing the role of their job.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding about human resources.
  2. To familiarize with the functions of human resource manager and the role of training and development for achieving the organisational goals.
  3. Acquire knowledge about the qualities of resource required for a particular type of job.
  4. Acquire knowledge about factors influencing on the job and off the job training.
  5. Acquire knowledge about the role played by HR department in a firm.
  6. Helps to make them efficient in achieving the goals of a venture.
  7. Develop them as a dynamic human resource.
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**MODULE CONTENT**

<b>Unit 1: Introduction</b> Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System
<b>Unit 2: Acquisition of Human Resource</b> Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction
<b>Unit 3: Training and Development</b> Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.
<b>Unit 4: Performance Appraisal</b> Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.
<b>Unit 5: Maintenance</b> Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Gary Dessler. <i>A Framework for Human Resource Management</i>. Pearson Education.</li><li>2. DeCenzo, D.A. and S.P. Robbins, <i>Personnel/Human Resource Management</i>, Pearson Education.</li><li>3. Bohlendar and Snell, <i>Principles of Human Resource Management</i>, Cengage Learning</li><li>4. Ivancevich, John M. <i>Human Resource Management</i>. McGraw Hill.</li><li>5. Wreather and Davis. <i>Human Resource Management</i>. Pearson Education.</li></ol>
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<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Robert L. Mathis and John H. Jackson. <i>Human Resource Management</i>. Cengage Learning.</li> <li>2. TN Chhabra, <i>Human Resource Management</i>, Dhanpat Rai &amp; Co., Delhi</li> <li>3. Biswajeet Pattanayak, <i>Human Resource Management</i>, PHI Learning</li> <li>4. Neeru Kapoor, <i>Human Resource Management</i>, Taxmann Publication</li> </ol>
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x	x				
Quiz			x		x		x
Assignment	x		x			x	X

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		6			1				4		5				

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Principles of Marketing**

**L T P**

**6 0 0**

MODULE CODE	COMM3204
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**OBJECTIVE**

The aim of this subject is to enable the student to study and critically analyse the basic concepts in marketing and to cater the needs of marketing industries. acquaint the students with the marketing principles and practices, and, understand the process of marketing in a business firm

1. To study and critically analyse the basic concepts in marketing & philosophies of marketing management.
2. To understand different process & techniques of marketing.
3. To be able to classify consumer & business markets & buyer behavior,
4. To recognize the concept of product ,product mix & pricing and promotion strategies
5. To enable the students to recognize environment of marketing accompanying latest issues of service marketing, green marketing and rural marketing.
6. To develop knowledge of different promotional tools of marketing.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of the concept of marketing management.
2. Understand different methods & process of marketing.
3. Acquire Knowledge of buyer behaviour& market place.
4. Identify and describe product, product mix, Product life cycle and new product development etc.
5. Grasp the importance of advertisement and other different promotional tools of marketing.
6. Recognize the environment of market & marketplace along with green marketing and rural marketing issues.

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.



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**MODULE CONTENT**

<b>Unit 1: Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
<b>Unit 2:</b> <b>a. Consumer Behaviour:</b> Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. <b>b. Market segmentation:</b> concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
<b>Unit 3: Product:</b> Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
<b>Unit 4:</b> <b>a. Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies. <b>b. Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
<b>Unit 5:</b> <b>a. Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;  <b>Recent developments in marketing:</b> Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. <i>Principles of Marketing</i>. 13<sup>th</sup> edition. Pearson Education.</li><li>2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. <i>Marketing: Concepts and Cases</i>. (Special Indian Edition)., McGraw Hill Education</li><li>3. William D. Perreault, and McCarthy, E. Jerome., <i>Basic Marketing</i>. Pearson Education.</li><li>4. Majaro, Simon. <i>The Essence of Marketing</i>. Pearson Education, New Delhi.</li></ol>
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	5. The Consumer Protection Act 1986.
<b>REFERENCE</b>	1. Iacobucci and Kapoor, <i>Marketing Management: A South Asian Perspective</i> . Cengage Learning. 2. Dhruv Grewal, Michael Levy, <i>Marketing</i> , McGraw Hill Education. 3. Chhabra, T.N., and S. K. Grover. <i>Marketing Management</i> . Fourth Edition. Dhanpat Rai & Company. 4. Neeru Kapoor, <i>Principles of Marketing</i> , PHI Learning Rajendra Maheshwari, <i>Principles of Marketing</i> , International Book House

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test		x	x	x		x
Quiz	x				x	
Assignment	x	x	x			x

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Auditing And Corporate Governance**

**L T P**  
**6 0 0**

MODULE CODE	COMM3205
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this course is to familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 1956 and the prevailing accounting standards.

1. To develop the knowledge and understanding about the corporate social responsibility.
2. To familiarize the students in respect of various business ethics and the ethical behaviour.
3. To know the auditing treatment and special areas of audit.
4. To understand the Statutory provisions regarding auditing of final accounts.
5. To enables to know the student about the Concepts of corporate governance standards.
6. To know the concept of corporate sustainability under Companies Act 2013.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop an understanding of accounting treatment for share capital transaction.
2. Knowledge about various legal provisions and accounting standards as per Indian Companies Act1956.
3. An understanding of accounting treatment of redemption of debenture.
4. Develop the knowledge of Statutory provision regarding preparation of company's final accounts.
5. Ability to understand the concept and methods of auditing.
6. Help to understand the procedure of internal control and check required in audit.

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**B.Com(General)**

**MODULE CONTENT**

<p><b>Unit 1: Introduction</b></p> <p><b>Auditing:</b> Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets &amp; Liabilities.</p>
<p><b>Unit 2: Audit of Companies and Special Areas of Audit</b></p> <p><b>Audit of Limited Companies:</b> Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 301</p> <p><b>Special Areas of Audit:</b> Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems.</p>
<p><b>Unit 3: Corporate Governance</b></p> <p>Conceptual framework of Corporate Governance: Theories &amp; Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes &amp; Standards on Corporate Governance.</p>
<p><b>Unit 4: Business Ethics</b></p> <p>Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.</p>
<p><b>Unit 5: Corporate Social Responsibility (CSR):</b></p> <p>Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.</p>

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Ravinder Kumar and Virender Sharma, <i>Auditing Principles and Practice</i>, PHI Learning</li> <li>2. Aruna Jha, <i>Auditing</i>. Taxmann Publication.</li> <li>3. A. K. Singh, and Gupta Lovleen. <i>Auditing Theory and Practice</i>. Galgotia Publishing Company.</li> <li>4. Anil Kumar, <i>Corporate Governance: Theory and Practice</i>, Indian Book House, New Delhi</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. MC Kuchhal, <i>Modern Indian Company Law</i>, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)</li> <li>2. Sharma, J.P., <i>Corporate Governance, Business Ethics, and CSR</i>, Ane Books Pvt Ltd, New Delhi</li> <li>3. KV Bhanumurthy and Usha Krishna, <i>Politics, Ethics and Social Responsibility of Business</i>, Pearson Education</li> </ol>

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	<p>4. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education</p> <p>5. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education</p>
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test			x	x		x
Quiz	x			x		x
Assignment		x				x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					2		5			4		6		3	

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and

Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**COST ACCOUNTING**

**L T P**  
**6 0 0**

MODULE CODE	COMM3102
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVE**

The aim of this course is to familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 1956 and the prevailing accounting standards.

1. To develop the knowledge and understanding about the accounting for cost for various transactions.
2. To familiarize the students in respect of various provisions for preparation and presentation of cost accounts and the prevailing accounting standards.
3. To know the accounting treatment, procedures related to various types of contract costing.
4. To understand the Statutory provision regarding book keeping.
5. To enables to know the student about the costing and its calculation.
6. To know the concept of funds and the Preparation of cost accounts.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop an understanding of accounting treatment for cost accounting.
2. Knowledge about various legal provisions and cost accounting standards.
3. An understanding of accounting treatment job costing and contract costing.
4. Develop the knowledge of Statutory provision regarding installation of a costing system.
5. Ability to understand the concept and methods of calculation of various accounting costs.



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6. Help to understand the procedure of the accounting for various types of costs in an organisation.

**MODULE CONTENT**

<b>Unit 1: Introduction</b> Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation
<b>Unit 2: Elements of Cost: Material and Labour</b> <i>Materials:</i> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses <i>Labour:</i> Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
<b>Unit 3: Elements of Cost: Overheads</b> Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.
<b>Unit 4: Methods of Costing</b> Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).
<b>Unit 5: Book Keeping in Cost Accounting</b> Integral and non-integral systems; Reconciliation of cost and financial accounts

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , <b><i>Cost Accounting: A Managerial Emphasis, Pearson Education.</i></b></li><li>2. Jawahar Lal, <i>Cost Accounting</i>. McGraw Hill Education</li><li>3. Nigam, B.M. Lall and I.C. Jain. <i>Cost Accounting: Principles and Practice</i>. PHI Learning</li><li>4. Rajiv Goel, <i>Cost Accounting</i>. International Book House</li><li>5. Singh, Surender. <i>Cost Accounting</i>, Scholar Tech Press, New Delhi.</li><li>6. Jain, S.P. and K.L. Narang. <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers</li><li>7. Arora, M.N. <i>Cost Accounting – Principles and Practice</i>. Vikas Publishing House, New Delhi.</li></ol>
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<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Maheshwari, S.N. and S.N. Mittal. <i>Cost Accounting: Theory and Problems</i>. Shri Mahavir Book Depot, New Delhi.</li> <li>2. Iyengar, S.P. <i>Cost Accounting</i>. Sultan Chand &amp; Sons</li> <li>3. H.V. Jhamb, <i>Fundamentals of Cost Accounting</i>, Ane Books Pvt. Ltd.</li> </ol>
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test			x	x		x
Quiz	x			x		x
Assignment		x				x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Introduction to Macro Economics**

**L T P**

**6 0 0**

MODULE CODE	ECON0307
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:** The aim of this subject is to enable the student to understand the concept, process and importance of business economics. Help students to acquaint with application of theory of macroeconomics in the business world.

1. To expose students to basic macro-economic concepts.
2. To enable them about economic analysis of business policies.
3. To use economic reasoning to problems of business.
4. To enable the students to understand the theories of macro-economics.
5. To enable the students to be aware of various types of inflation.
6. To understand various factors of production.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Apply economic reasoning to the analysis of selected contemporary economic problems.
2. Understand how aggregate households (demand) and aggregate businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed and the money demanded and supplied.
3. Analyze the efficiency and equity implications of government interference in markets.
4. Recognize and identify situations leading to inflation and government failures.
5. Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems.
6. Use economic theories to deal with the opportunities and challenges in businesses.

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**MODULE CONTENT**

<b>UNIT- I: Macroeconomics</b>  Nature and scope of macroeconomics, circular flow of income; National income: alternative concepts and the measures, income and their interrelationship, stock and flow variables, aggregate demand, supply and macroeconomic equilibrium, nature of a trade cycle, causes of booms and recessions.
<b>UNIT-II: Macro economic framework</b>  Theory of full employment and income: classical, modern (keynesian) approach, consumption function, relationship between saving and consumption. investment function; Concept of marginal efficiency of capital and marginal efficiency of investment, national income determination in two, three and four sector models, multiplier in two, three and four sector model, introduction to is-lm model.
<b>UNIT-III: Analysis of money supply and inflation</b>  Functions and forms of money, demand for money- classical and keynesian approach, measures of money supply, quantity theory of money, promotional and regulatory role of central bank; Inflation- types, causes, impact and remedies.
<b>UNIT -IV: Equilibrium of product and money market</b>  Equilibrium of Product market and money market; Monetary policy; Fiscal policy; Business taxes – types, rationale and incidence.
<b>UNIT-V: Business Cycle, Inflation and Deflation</b>  Nature and Characteristics of Business Cycle. Phases of Business Cycle Inflation and Deflation-Meaning, causes and control. Introduction, Monetary Policy, Fiscal Policy.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. D Salvatore, <i>Microeconomic Theory</i>: Tata McGraw Hill, New Delhi</li><li>2. Mark Hirschey, <i>Managerial Economics</i> ,Thomson South-Western, Mason</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. R H Dholkia and A N Oza, <i>Microeconomics for Management Students</i>, Oxford University Press, New Delhi</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test	x		x			x
Quiz		x		x	x	
Assignment	x		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
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**Personal Selling and Salesmanship**

**L T P**  
**6 0 0**

MODULE CODE	MGMT0103
CREDIT POINTS	2
FORMATIVE ASSESMENT MARKS	30
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

The aim of this subject is to enable the student to understand the concept, process and importance of personal selling. It helps to familiarize students with theories, and process related to personal selling and salesmanship.

1. To understand the basic concept of personal selling and salesmanship.
2. To understand the process, theories and scope of personal selling.
3. To enable the students to understand the steps followed in personal selling.
4. To enable the students to be aware about the role and reporting procedure of sales personnel.
5. To understand various ways to compensate and motivate the sales personnel.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of the concept of personal selling and salesmanship.
2. Understand the process and future scope of personal selling.
3. Acquire Knowledge of steps involved in personal selling and salesmanship.
4. Recognize and identify the role of sales personal and their importance for business.
5. Evaluate the compensation and motivation procedure provided to sales personnel.

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**MODULE CONTENT**

<b>Unit 1: Introduction to Personal Selling:</b> Nature and importance of personal selling, myths of selling, Difference between Personal Selling.
<b>Unit 2: Salesmanship</b> Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
<b>Unit-3</b> <b>Buying Motives:</b> Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling
<b>Unit- 4</b> <b>Selling Process:</b> Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.
<b>Unit- 5</b> <b>Sales Reports:</b> reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. <i>Spiro, Stanton, and Rich, Management of the Sales force</i>, McGraw Hill.</li><li>2. <i>Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices</i>, McGraw Hill</li><li>3. <i>Futrell, Charles, Sales Management: Behaviour, Practices and Cases</i>, The Dryden Press.</li><li>4. <i>Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases</i>, Prentice Hall of India Ltd., New Delhi,</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. <i>Johnson, Kurtz and Schueing, Sales Management</i>, McGraw Hill</li><li>2. <i>Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods</i>, Richard, Irvin</li><li>3. <i>Kapoor Neeru, Advertising and personal Selling</i>, Pinnacle, New Delhi.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).



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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test		x	x	x		x
Quiz	x				x	
Assignment	x	x	x			x

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes			3		2				5		1				

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
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<b>SEMESTER VI</b>						
<b>MODULE CODE</b>	<b>NATURE OF PAPER</b>	<b>COURSE NAME</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	DSE	DISCIPLINE SPECIFIC ELECTIVE-II	6	0	0	6
COMM3106	PC	GOODS AND SERVICES TAX	6	0	0	6
	DSE	DISCIPLINE SPECIFIC ELECTIVE-III	6	0	0	6
CSEN0143	SEC	E-COMMERCE	1	0	0	1
CSEN0144	SEC	E-COMMERCE(LAB)	0	0	2	1
COMM3107	PD	MAJOR INDIVIDUAL PROJECT	2	0	0	2
	<b>TOTAL</b>		<b>21</b>	<b>0</b>	<b>2</b>	<b>22</b>

**#DISCIPLINE SPECIFIC ELECTIVE-II** One Subject out of the following:

<b>DISCIPLINE SPECIFIC ELECTIVE-II</b>	
COMM3208	CORPORATE TAX PLANING
COMM3209	BANKING AND INSURANCE
COMM3210	MANAGEMENT ACCOUNTING
COMM3211	COMPUTERIZED ACCOUNTING SYSTEM

**#DISCIPLINE SPECIFIC ELECTIVE-III** One Subject out of the following:

<b>DISCIPLINE SPECIFIC ELECTIVE-III</b>	
COMM3212	INTERNATIONAL BUSINESS
COMM3213	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
COMM3214	FUNDAMENTALS OF INVESTMENTS
COMM3215	CONSUMER PROTECTION

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**SEMESTER VI**

**Corporate Tax Planning**

**L    T    P**  
**6    0    0**

MODULE CODE	<b>COMM3208</b>
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

1. To understand the fundamentals of corporate taxation.
2. To enhance the creativity of the students related to taxation skills.
3. To recognize value of taxation in business.
4. To enable the students to calculate the tax comfortably.
5. To enable the students to be good corporates in future.
6. To transform students overall personality by enhancing their tax management abilities.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of taxation.
2. Enhance compatability to tax.
3. Acquire knowledge about tax.
4. Acquire knowledge about ways of tax avoidance.
5. Acquire knowledge to be presentable in verbal and non- verbal communication.
6. Helps to make them efficient tax management skills.
7. Develop themselves as a corporate personality by involvement in techniques of taxation

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**MODULE CONTENT**

<b>Unit 1: Introduction</b> Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits
<b>Unit 2: Tax planning-1</b> Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets
<b>Unit 3: Tax planning-2</b> Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation
<b>Unit 4: Special provisions relating to non-residents</b> Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement
<b>Unit 5: Tax planning with reference to business restructuring</b> Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text Books :</b> <ol style="list-style-type: none"><li>1. Vinod K. Singhania and Monica Singhania, <i>Corporate Tax Planning</i>. Taxmann Publications Pvt. Ltd., New Delhi.</li><li>2. Girish Ahuja and Ravi Gupta. <i>Corporate Tax Planning and Management</i>. Bharat Law House, Delhi.</li><li>3. Shuklendra Acharya and M.G. Gurha. <i>Tax Planning under Direct Taxes</i>. Modern Law Publication, Allahabad.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. D.P. Mittal, <i>Law of Transfer Pricing</i>. Taxmann Publications Pvt. Ltd., New Delhi.</li><li>2. IAS – 12 and AS – 22.</li><li>3. T.P. Ghosh, <i>IFRS</i>, Taxmann Publications Pvt. Ltd. New Delhi.</li></ol>

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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	2				1		5		3					6	

**EVALUATION**

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  - Problems encountered in the subject delivery,
  - Suggested remedies / corrective measures, and
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**B.Com(General)**

**Banking & Insurance**

**L T P**  
**6 0 0**

MODULE CODE	COMM3209
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this subject is to teach students to understand the basic concept of banking and Insurance.

1. To develop knowledge and understanding of banking & it's functioning.
2. To impart knowledge of various functional areas of banking.
3. To understand risk management in banking & insurance sectors.
4. To understand the concept of insurance & investment arrangement.
5. To enable the students about different types of insurance plans & pension funds.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of the concept of banking & its activity.
2. Helps to make them understand different function of different banks.
3. Knowledge of banking sectors & its product.
4. Ability to understand the nature of insurance & types.
5. Helps to understand about different schemes of insurance companies.

**MODULE CONTENT**

**Unit 1: Introduction:**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

**Unit 2: Cheques and Paying Banker**

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

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**Unit 3: Banking Lending**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

**Unit 4: Internet Banking**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit V: Insurance**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Agarwal, O.P., <i>Banking and Insurance</i>, Himalaya Publishing House</li><li>2. Satyadevi, C., <i>Financial Services Banking and Insurance</i>, S.Chand</li><li>3. Suneja, H.R., <i>Practical and Law of Banking</i>, Himalya Publishing House</li><li>4. Chabra, T.N., <i>Elements of Banking Law</i>, Dhanpat Rai and Sons</li><li>5. Arthur, C. and C. William Jr., <i>Risk Management and Insurance</i>, McGraw Hill</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Saxena, G.S; <i>Legal Aspects of Banking Operations</i>, Sultan Chand and Sons</li><li>2. Varshney, P.N., <i>Banking Law and Practice</i>, Sultan Chand and Sons</li><li>3. Jyotsna Sethi and Nishwan Bhatia, <i>Elements of Banking and Insurance</i>, PHI Learning</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

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**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5
Class Test		x	x		X
Quiz		x			X
Assignment	x		x		

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**Management Accounting**

**L T P**  
**6 0 0**

MODULE CODE	COMM3210
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

The aim of this subject is to teach students how to design, write, and analyse the financial data of a firm or a company for better decision making. It will also enable students to learn different concept of financial analysis.

1. To provide knowledge and understanding of concepts of management accounting.
2. To provide understanding of financial analysis.
3. To provide understanding of ratios and their usage in financial analysis.
4. To provide understanding of budgetary control and responsibility accounting.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the understanding of significance of management accounting.
2. Ability to interpret financial statements.
3. Ability to analyse various financial indicators effectively.
4. Ability to prepare effective budgets and stick to them.

**MODULE CONTENT**

<b>Unit 1: Introduction</b> Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management
<b>Unit 2: Budgetary Control</b> Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

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<p><b>Unit 3: Standard Costing</b>  Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.</p>
<p><b>Unit 4: Marginal Costing</b>  Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.</p>
<p><b>Unit 5: Decision Making and Contemporary Issues</b>  Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing  Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing</p>

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. <i>Introduction to Management Accounting</i>, Pearson Education.</li> <li>2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. <i>Management Accounting</i>. Dorling Kindersley(India) Pvt. Ltd.</li> <li>3. Singh, Surender. <i>Management Accounting</i>, Scholar Tech Press, New Delhi.</li> <li>4. Garrison H., Ray and Eric W. Noreen. <i>Managerial Accounting</i>. McGraw Hill.</li> <li>5. Goel, Rajiv, <i>Management Accounting</i>. International Book House,</li> <li>6. Arora, M.N. <i>Management Accounting</i>. Vikas Publishing House, New Delhi.</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Maheshwari, S.N. and S.N. Mittal. <i>Management Accounting</i>. Shree Mahavir Book Depot, New Delhi.</li> <li>2. Singh, S. K. and Gupta Lovleen. <i>Management Accounting – Theory and Practice</i>. Pinnacle Publishing House.</li> <li>3. Khan, M.Y. and Jain, P.K. <i>Management Accounting</i>. McGraw Hill Education.</li> </ol>

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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4
Class Test		x	x	
Quiz			x	x
Assignment	x		x	X

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
  - Actions taken based on previous subject review,
  - Problems encountered in the subject delivery,
  - Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Computerised Accounting System**

L   T   P  
**6   0   0**

MODULE CODE	COMM3211
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVES:**

The aim of this subject is to teach students how to design, write, and analyse the financial data of a firm or a company. It will also enable students to learn the complete accounting process.

1. To provide knowledge and understanding of need and basics of accounting.
2. To provide understanding of complexities of accounting cycle.
3. To enable understanding of rectification of errors.
4. To enable understanding of preparation of financial statements including adjustments.
5. To enable understanding of bank reconciliation, single entry system and non-profit organizational accounts.
6. To provide understanding of joint venture accounts and consignment accounts.

**LEARNING OUTCOMES**

Following this course student will be able to:

1. Develop the understanding of all necessities of preparation of accounts using computers.
2. Develop the understanding of significance of each process using computers and ability to perform them.
3. Ability to rectify any accounting error using computers.

**MODULE CONTENT**

<b>Unit-1: Computerized Accounting: Using Generic Software</b> Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools
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**Unit-2: Designing Computerised Accounting System**

Designing Computerised Accounting System using a DBMS Package

Creating a voucher entry Form,

Preparing ledgers with SQL, Form, and Report

Preparing Trial Balance with SQL and Report

**Unit-3: Designing Accounting Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for Theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3
Class Test		x	
Quiz	x		x
Assignment		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Goods And Services Tax**

**L    T    P**  
**6    0    0**

MODULE CODE	<b>COMM3106</b>
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES**

To provide basic knowledge and equip students with application of principles and provisions of Goods and Services Tax taxes and the relevant Rules.

1. To understand the basic concepts related to GST.
2. To acquaint with the latest amendments made in connection with indirect taxation.
3. To update the procedural part of GST.
4. To understand distinction between Direct and Indirect Tax.
5. To get knowledge of key challenges in implementing GST.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. To learn various concepts of Goods & Service Tax.
2. To understand the impact of new regulation on distribution of pesticides and kind of changes needed to be done.
3. To gain an insight on the recording and analyzing the transactions for compliance under GST especially in supply chain & distribution.
4. To get familiar with the technology and the flow of return filing under GST.
5. To know “place of supply rules” and applicability of the same under GST

**MODULE CONTENT**

**Unit 1: Introduction**

Concept of Direct and Indirect Tax, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions of GST.

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<p><b>Unit –II: Concept of Supply and Levy and collection of GST Taxable event</b></p> <p>“Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.</p>
<p><b>Unit –III: Input Tax Credit</b></p> <p>Relevant Definitions, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in Special Circumstances, Availability of Tax Credit in special circumstances</p>
<p><b>Unit –IV: Procedures</b></p> <p>Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny.</p>
<p><b>Unit –V Special Provisions</b></p> <p>Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals</p>

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. The Central Goods and Services Tax, 2017</li> <li>2. The Integrated Goods and Services Tax, 2017</li> <li>3. The Union Territory Goods and Services Tax, 2017</li> <li>4. The Goods and Services Tax (Compensation to States), 2017</li> <li>5. The Constitution (One hundred and First Amendment) Act, 2016</li> <li>6. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications</li> <li>7. Halakandhi, S., G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017</li> <li>8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017</li> <li>9. Vastu and Sevakar Vidhan by Government of India</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Hand book on Good and Service Tax 2017, Pathik Shah</li> <li>2. GST Ready Reckoner Paperback – 2017, CA. Keshav R Garg</li> <li>3. GST &amp; Customs Law, NitiBhasin</li> <li>4. Students Guide To GST &amp; Customs Law, Vinod K Singhania</li> </ol>



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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks theory

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6	7
Class Test		x		x			x
Quiz	x		x		x		
Assignment	x			x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes				6				2				3			1

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
  - Actions taken based on previous subject review,
  - Problems encountered in the subject delivery,
  - Suggested remedies / corrective measures, and
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**International Business**

**L T P**  
**6 0 0**

MODULE CODE	COMM3212
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVE**

The aim of this course is to enable the students to know the nature dimensions of evolving business environment in India to influence managerial decisions, understand globalization, and analyse international environment.

1. To provide exposure to multiple dimensions of the international business
2. To Provide in-depth knowledge of international financial system
3. To impart knowledge of rules and regulations regarding international perspective to business
4. To acquaint the students with cross-cultural dynamics of international business
5. To enable them to understand ethical and social issues in international business

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop skills of indulging in international business.
2. Help to know procedural formalities of international business.
3. Able to face cross-culture challenges.
4. Acquire understanding of international ethical and social issues.
5. Promote understanding of financial, marketing and human aspects of international business

**MODULE CONTENT**

**Unit 1:**

- a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

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<b>Unit –II</b>	
a) Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components. b) Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).	
<b>Unit –III</b>	
a) Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . b) International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective	
<b>Unit –IV</b>	
a) Organisational structure for international business operations; International business negotiations. b) Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	
<b>Unit –V</b>	
a) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. b) Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)	

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Charles W.L. Hill and Arun Kumar Jain, <i>International Business</i>. New Delhi: McGraw Hill Education</li> <li>2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. <i>International Business</i>. Pearson Education</li> <li>3. Johnson, Derbe., and Colin Turner. <i>International Business - Themes &amp; Issues in the Modern Global Economy</i>. London: Roulledge.</li> <li>4. Sumati Varma, <i>International Business</i>, Pearson Education.</li> </ol>
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<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Cherunilam, Francis. <i>International Business: Text and Cases</i>. PHI Learning</li> <li>2. Michael R. Czinkota. et al. <i>International Business</i>. Fortforth: The Dryden Press.</li> <li>3. Bennett, Roger. <i>International Business</i>. Pearson Education.</li> <li>4. Peng and Srivastav, <i>Global Business</i>, Cengage Learning</li> </ol>
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	30
3.	Group Discussion	4	5
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5
Class Test		x	x		
Quiz		x	x		X
Assignment	x		x		X

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		5			1					3			2		

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**Office Management And Secretarial Practice**

**L    T    P**  
**6    0    0**

MODULE CODE	COMM3213
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

A study of the subject matter presented in this course will enable the student to understand the basic concepts in commerce, trade and industry which will be help in exposed to modern business world, understand modern business practices, forms, procedures and functioning of various business organizations

1. To develop knowledge and understanding of Business organization.
2. To understand different forms of organization.
3. To understand the rules of business and their correct usage.
4. To understand the concept of entrepreneurship.
5. To enable the students about different chambers of industries in India.

**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the understanding of Business organization
2. Helps to make them understand different types of companies.
3. Knowledge of contemporary issues.
4. An ability to face multitasking.
5. Ability to understand the nature of entrepreneurship.
6. Helps to get knowledge about government role in business organization

**MODULE CONTENT**

**Unit 1:**

**Office and Office Management:** Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.

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**Unit 2:**

**Mail and Mailing Procedures:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**Forms and Stationery:** Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

**Unit 3:**

**Modern Office Equipments:** Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

**Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

**Unit 4:**

**Banking facilities:** Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,

**Modes of Payment:** Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

**UNIT V:**

**Role of Secretary:** Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

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**RECOMMENDED BOOKS:**

<b>TEXT BOOK</b>	<b>Text/Reference Books:</b> <ol style="list-style-type: none"><li>1. Bhatia, R.C. <i>Principles of Office Management</i>, Lotus Press, New Delhi.</li><li>2. Leffingwell and Robinson: <i>Text book of Office Management</i>, Tata McGraw-Hill.</li><li>3. Terry, George R: <i>Office Management and Control</i>.</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Ghosh, Evam Aggarwal: <i>Karyalaya Prabandh</i>, Sultan Chand &amp; Sons.</li><li>2. Duggal, B: <i>Office Management and Commercial Correspondence</i>, Kitab Mahal.</li></ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test		x		x	x	
Quiz		x	x		x	
Assignment	x		x			x



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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		2			1				4	5			6		

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

**PDM UNIVERSITY**  
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**B.Com(General)**

**Fundamentals of Investments**

**L    T    P**  
**6    0    0**

MODULE CODE	COMM3214
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** The Question paper will comprise of seven questions distributed over three sections A, B and C. Section A comprises of very short answer type questions and is compulsory. Section B and Section C Comprises of short answer type and Long answer type questions and will have internal choices.

**OBJECTIVES:**

The aim of this course is to enable the students to have an insight into the effective use of finance and to provide general overview of investment avenues. Understand financial concepts, financial instruments and techniques used in investment decision-making.

1. To provide the basic knowledge of time value of money concept and working capital.
2. To enable them to use the techniques of investment decision making.
3. To provide the different investment decision techniques and risk adjusted approach.
4. To give the knowledge about various approaches to invest in India and abroad.
5. To impart knowledge regarding the concept of investment portfolio analysis.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Help to know about the basic awareness of various investment avenues available.
2. Develop the analytical skills for sound investment decision making.
3. Make our students able to take investment decisions.
4. Develop an understanding to analyse the interest and costs before making investment decisions.
5. Enhance an understanding that in what circumstances the efficient market hypothesis work.

**MODULE CONTENT**

**Unit 1: The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

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<b>Unit 2: Fixed Income Securities</b> Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.
<b>Unit 3: Approaches to Equity Analysis</b> Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.
<b>Unit 4: Portfolio Analysis and Financial Derivatives</b> Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India
<b>Unit 5: Investor Protection</b> Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	1. C.P. Jones, <i>Investments Analysis and Management</i> , Wiley, 8 <sup>th</sup> ed. 2. Prasanna Chandra, <i>Investment Analysis and Portfolio Management</i> , McGraw Hill Education 3. R.P. Rustogi, <i>Fundamentals of Investment</i> , Sultan Chand & Sons, New Delhi.
<b>REFERENCE</b>	1. N.D. Vohra and B.R. Bagri, <i>Futures and Options</i> , McGraw Hill Education 2. Mayo, <i>An Introduction to Investment</i> , Cengage Learning.

**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	05
2.	Sessional Test	2	30
3.	Group Discussion	4	05
4.	End Semester Exam	1	60

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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5
Class Test		x			X
Quiz	x		x		
Assignment		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		2				1			5			6		3	

**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

- Approved refinement decisions due for implementation,
- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
- Suggested remedies / corrective measures, and

Report discussed and analyzed, actions taken as a result of this process and are communicated to the main stakeholders.

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**Consumer Protection**

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**6    0    0**

MODULE CODE	COMM3215
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.

**OBJECTIVES:**

The aim of this subject is to teach students to understand the basic concept of consumer and legislation related with consumer protection.

1. To understand the basic concept of consumer.
2. To develop knowledge and understanding of consumer rights.
3. To understand the different provisions of consumer protection act (CPA).
4. To understand the various provisions of MRTP act.
5. To acquaint the students about the development in consumer protection movement.
6. To enhance the knowledge of students about the concept of consumer awareness.

**LEARNING OUTCOMES**

Following this course students will be able to:

1. Develop the conceptual understanding of consumer.
2. Helps to make them understand different rights of consumer.
3. Enable the students to recognize the organizational set up for consumer protection under CPA.
4. An aptitude to bring consumer awareness through media and government.
5. Ability to understand the basis of consumer information.

**MODULE CONTENT**

**Unit 1: Conceptual Framework**

**Consumer and Markets:** Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging, **Experiencing and Voicing Dissatisfaction:** Consumer Satisfaction/dissatisfaction-Grievancescomplaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

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**Unit 2: The Consumer Protection Act, 1986 (CPA)**

**Objectives and Basic Concepts:** Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

**Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism**

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI (an overview), Electricity Supply: Electricity Regulatory Commission, Advertising: ASCI

**Unit 5: Consumerism in India**

**Consumer Movement in India;** Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. <i>Consumer Affairs</i> (3007) Delhi University Publication.</li> <li>2. Aggarwal, V. K. (3003). <i>Consumer Protection: Law and Practice</i>. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.</li> <li>3. Girimaji, Pushpa (3002). <i>Consumer Right for Everyone</i> Penguin Books.</li> <li>4. Nader, Ralph (1973). <i>The Consumer and Corporate Accountability</i>. USA, Harcourt Brace Jovanovich, Inc.</li> <li>5. Sharma, Deepa (3011). <i>Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry</i> (LAP LAMBERT Academic Publishing GmbH &amp; Co.KG, Saarbrücken, Germany.</li> </ol>
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<b>REFERENCE</b>	1. Rajyalaxmi Rao, <i>Consumer is King</i> , Universal Law Publishing Company 2. Empowering Consumers e-book, <a href="http://www.consumeraffairs.nic.in">www.consumeraffairs.nic.in</a> 3. ebook, <a href="http://www.bis.org">www.bis.org</a> 4. <i>The Consumer Protection Act, 1986</i>
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**METHODS OF TEACHING AND STUDENT LEARNING**

The subject is delivered through lectures, on-line support, text book / course material reading and practical exercises. Some videos will be shown to demonstrate certain concepts and research areas will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

**ASSESSMENT METHODOLOGIES:**

This subject will be evaluated for a total of 100 marks for theory.

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	2	05
2.	Sessional Test	2	30
3.	Group Discussion	2	05
4.	End Semester Exam	1	60

**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test		x			x	
Quiz	x					x
Assignment		x		x		

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes	1	2							4	3					6

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**EVALUATION**

At the end of semester, Subject teacher will submit an evaluation report. The purpose of this report is to identify aspects that will be highlighted by students and faculty's feedback for the subject with respect to its strengths as well as those areas which could be improved. The review report contains the following:

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**E-Commerce**

**L T P**

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MODULE CODE	CSEN0114
CREDIT POINTS	1
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

**INSTRUCTIONS:** In total SEVEN questions will be set. Question ONE will be compulsory and will cover all units. Remaining six questions are to be set taking at least one question from each unit. The students are to attempt five questions in total, first being compulsory.  
owing this course students will be able to:

**OBJECTIVES**

A study of the subject matter presented in this course will enable the student to familiarize the students with e-commerce and its applications in the relevant fields and exposes them to some functions of computers and its utility in business transactions.

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
2. To understand different types of e-commerce transactions.
3. To understand the concept of cyber crimes and their various types.
4. To understand the concept of e- security.
5. To enable the students about different ways of e-payment and their authenticity.
6. To develop knowledge of various types and ways of website designing.

**LEARNING OUTCOMES**

1. Develop the understanding of e-commerce.
2. Helps to make them understand various types of websites.
3. Knowledge of cyber crimes and the precautions to be undertaken.
4. An ability to understand the e-security system.
5. Ability to understand the physical interaction of business with machine.
6. Helps to get knowledge about use of security and encryption in business transactions.

**MODULE CONTENT**

**Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

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<b>Technology used in E-commerce:</b> The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)	
<b>Unit 2: Security and Encryption:</b> Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients)	
<b>Unit 3: IT Act 2000 and Cyber Crimes</b> IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes	
<b>Unit 4: E-payment System:</b> Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	
<b>Unit 5: On-line Business Transactions:</b> Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	
<b>Unit 6: Website designing</b> Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Kenneth C. Laudon and Carlo Guercio Traver, <i>E-Commerce</i>, Pearson Education.</li> <li>2. Whiteley, <i>E-commerce: Strategy, Technology and Applications</i>, McGraw Hill Education</li> <li>3. Bharat Bhaskar, <i>Electronic Commerce: Framework, Technology and Application</i>, 4<sup>th</sup> Ed., McGraw Hill Education</li> <li>4. PT Joseph, <i>E-Commerce: An Indian Perspective</i>, PHI Learning</li> <li>5. KK Bajaj and Debjani Nag, <i>E-commerce</i>, McGraw Hill Education</li> </ol>
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<b>REFERENCE</b>	1. TN Chhabra, <i>E-Commerce</i> , Dhanpat Rai & Co. 2. Sushila Madan, <i>E-Commerce</i> , Taxmann 3. TN Chhabra, Hem Chand Jain, and Aruna Jain, <i>An Introduction to HTML</i> , Dhanpat Rai & Co.
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**MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES**

**Theory:**

Assessments	1	2	3	4	5	6
Class Test	x		x			
Quiz		x		x		
Assignment	x		x		x	

**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes					1				3	2, 3					

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