

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

Semester I						
Module Code	Course Type	Course Name	L	T	P	C
ENVS0101	AEC-I	ENVIRONMENTAL SCIENCE	2	0	0	2
COMM1104	CORE-I	FINANCIAL ACCOUNTING	6	0	0	6
COMM1105	CORE-II	BUSINESS LAW	6	0	0	6
	GE-I	GENERAL ELECTIVE-I	6	0	0	6
	G	<i>Foreign Language-I</i>	2	0	0	2
		Total	22	0	0	22

Module Code	Foreign language -I
LANF0101	Foreign language (French)
LANG0102	Foreign language (German)
LANS0103	Foreign Language (Spanish)

Module Code	Psychology & Lab
	General Psychology & Lab or Tutorial
	Youth, Gender and Identity & Lab or Tutorial
	Psychology for Health and Well-Being & Lab or Tutorial
	Psychology at Work & Lab or Tutorial
	Psychology and Media & Lab or Tutorial
	Inter-Group Relations & Lab or Tutor
Module Code	Economics
ECON0301	Introductory Microeconomics
ECON0303	Introductory Macroeconomics
ECON0302	Indian Economy
ECON0304	Environmental Economics
ECON0305	Economic History of India

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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 these 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.

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)

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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).

RECOMMENDED BOOKS

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

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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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Financial accounting

L T P
6 0 0

MODULE CODE	COMM1104
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 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 1:

(a) Theoretical Framework. 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. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments

Unit 2:

Depreciation & Inventory

- i. 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.
- ii. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS).

Unit 3:

Accounting for Hire Purchase and Installment Systems

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit 4:

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5:

Accounting For Dissolution of the Partnership Firm

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

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

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RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 2. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 3. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House 4. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 5. Tulsian, P.C. Financial Accounting, Pearson Education.
REFERENCE	<ol style="list-style-type: none"> 6. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 7. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. 8. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. 9. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., 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.

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			

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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
Course Learning Outcomes		5	2	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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Business Law

L T P

6 0 0

MODULE CODE	COMM1105
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 is to introduce the students to various acts affecting an 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 these 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.

MODULE CONTENT

Unit 1:

The Indian Contract Act, 1872: General Principle of Law of Contract

- a. Contract – meaning, characteristics and kinds
- b. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c. Void agreements
- d. Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e. Contingent contracts
- f. Quasi - contracts

Unit 2:

The Indian Contract Act, 1872: Specific Contract

- a. Contract of Indemnity and Guarantee
- b. Contract of Bailment
- c. Contract of Agency

Unit 3:

The Sale of Goods Act, 1930

- a. Contract of sale, meaning and difference between sale and agreement to sell.
- b. Conditions and warranties
- c. Transfer of ownership in goods including sale by a non-owner
- d. Performance of contract of sale
- e. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4:

Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B. The Limited Liability Partnership Act, 2008

- a. Salient Features of LLP
- b. Differences between LLP and Partnership, LLP and Company
- c. LLP Agreement,
- d. Partners and Designated Partners
- e. Incorporation Document
- f. Incorporation by Registration
- g. Partners and their Relationship

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Unit 5:

The Negotiable Instruments Act 1881

- a. Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of
- b. Exchange, Cheque
 - a. Holder and Holder in Due Course, Privileges of Holder in Due Course.
 - b. Negotiation: Types of Endorsements
- c. Crossing of Cheque

Bouncing of Cheque

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
REFERENCE	<ol style="list-style-type: none"> 1. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 2. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi. 3. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 4. Sushma Arora, Business Laws, Taxmann Publications. 5. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 6. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 7. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., 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.

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	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
Course Learning Outcomes		5	2	1										

EVALUATION

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Introductory Micro Economics

L T P

6 0 0

MODULE CODE	ECON0301
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 these 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.
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.

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MODULE CONTENT

Unit 1:

Demand and Consumer Behaviour

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves Revealed Preference Theory.

Unit 2:

Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3:

Perfect Competition

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian.

Unit 4:

Monopoly

Monopoly: Monopoly short run and long run equilibrium. Shifts are demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination

Unit 5:

Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none">1. D Salvatore, <i>Microeconomic Theory</i>: Tata McGraw Hill, New Delhi2. Mark Hirschey, <i>Managerial Economics</i>, Thomson South-Western, Mason
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REFERENCE	1. R H Dholkia and A N Oza, <i>Microeconomics for Management Students</i> , Oxford University Press, 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
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
Course Learning Outcomes		5	2	1										

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.

MODULE CONTENTS

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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
- 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:

TEXT BOOKS	<ol style="list-style-type: none">1. Nouveau Sans Frontières 1 by Philippe Dominique & Jacky Girardet2. "CONNEXIONS-1" by Regine Merieux & Yves Loiseau Published by Didier.
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REFERENCE BOOKS	1. Five in one Multilingual Glossary, published by Saraswati House Pvt. Ltd. New Delhi 3011.
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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	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
Course Learning Outcomes	6	2			8	4		7	9				5	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:

- 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.

MODULE CONTENTS

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

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- 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
- 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:

TEXT BOOKS	<ol style="list-style-type: none"> 1. Tangram, Kursbuch und Arbeitsbuch, 1A, 1B & 2A, Max Hueber Verlag 2. Tangram, Kursbuch und Arbeitsbuch, 2B, 3A & 3B, Max Hueber Verlag
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. im 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:

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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
Course Learning Outcomes	6	2			8	4		7	9				5	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:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;
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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.

MODULE CONTENTS

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

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- 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 develops 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
- 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:

TEXT BOOKS	<ol style="list-style-type: none"> 1. Aula Internacional 1 and 2, Novellas and short stories 2. Aula Internacional 3, España and Latinoamérica: Historia y Cultura, Novellas
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. Español sin fronteras, I, SGEL, 1997 2. Nuevo Ven I, Edelsa 3004

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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	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
Course Learning Outcomes	6	2			8	4		7	9				5	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:

- Problems encountered in the content delivery;
- Suggested remedies / corrective measures;
- Approved refinement decisions due for implementation;

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- 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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Semester II						
	Course Type	Course Name	L	T	P	C
ENGL0103	AEC-II	ENGLISH COMMUNICATION	2	0	0	2
COMM1106	CORE-III	CORPORATE ACCOUNTING	6	0	0	6
COMM1107	CORE-IV	CORPORATE LAWS	6	0	0	6
	GE-II	GENERAL ELECTIVE-II	6	0	0	6
	G	<i>Foreign Language-II</i>	2	0	0	2
		Total	22	0	0	22

Module Code	Foreign language -II
LANF0104	Foreign language (French)
LANG0105	Foreign language (German)
LANS0106	Foreign Language (Spanish)

Module Code	Psychology & Lab or Tutorials
	General Psychology & Lab or Tutorial
	Youth, Gender and Identity & Lab or Tutorial
	Psychology for Health and Well-Being & Lab or Tutorial
	Psychology at Work & Lab or Tutorial
	Psychology and Media & Lab or Tutorial
	Inter-Group Relations & Lab or Tutor
Module Code	Economics
ECON0301	Introductory Microeconomics
ECON0303	Introductory Macroeconomics
ECON0302	Indian Economy
ECON0304	Environmental Economics
ECON0305	Economic History of India

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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

MODULE CONTENT

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

RECOMMENDED BOOKS

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

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:

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

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

MAPPING OF COURSE LEARNING OUTCOMES

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

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Corporate accounting

L T P

6 0 0

MODULE CODE	COMM1106
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

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

- 1 To provide knowledge and understanding of the accounting for share capital & debentures.
- 2 To provide understanding of issue and redemption of debentures.
- 3 To provide the knowledge regarding preparation of final accounts.
- 4 To provide understanding the methods of valuation of goodwill and shares.
- 5 To provide knowledge and procedure of the concept of amalgamation.

LEARNING OUTCOMES

Following these course students will be able to:

1. Develop the understanding of significance of corporate accounting..
2. Ability to understand different type of Issue, forfeiture and reissue of forfeited shares
3. Ability to prepare and analyse of profit and loss account and balance sheet of corporate entities effectively.
4. Ability to analyze the best among different methods of valuation of goodwill and shares.
5. Ability to know the procedure of accounting treatment of amalgamation of company as per Accounting Standard.

MODULE CONTENT

Unit 1. Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares ,Issue of right shares , Issue of bonus shares;
Buy back of shares

Unit 2 .Issue and Redemption of Debentures

Redemption of preference shares; Issue and Redemption of Debentures .

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<p>Unit 3. Final Accounts Preparation of profit and loss account and balance sheet of corporate entities as per Companies Act 2013 (excluding calculation of managerial remuneration, Disposal of company).</p>
<p>Unit 4. Valuation of Goodwill and Valuation of Shares Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods .</p>
<p>Unit 5. Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment (excluding scheme of reconstruction)</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi. 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House 2. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 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.

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	5
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
Course Learning Outcomes	1	1			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
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Corporate Laws

L T P
6 0 0

MODULE CODE	COMM1107
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 objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

1. To provide knowledge and understanding of the company laws and national company laws.
2. To provide understanding of share capital and documents.
3. To provide the knowledge regarding dividend decision and auditors.
4. To provide understanding the classification of meetings and management.
5. To provide knowledge and procedure of the winding up.

LEARNING OUTCOMES

Following these course students will be able to:

1. Develop the understanding of significance of corporate laws.
2. Ability to understand different type of shares capital and documents.
3. Ability to analyse the dividend decision and provision of payments.
4. Ability to analyze the management, directors and meetings.
5. Ability to know the concept and procedure of winding up.

MODULE CONTENT

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<p>UNIT 1: Introduction Introduction, 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; illegal association; formation of company, promoters, their legal position, pre-incorporation contracts</p>
<p>UNIT 2: Documents and share capital Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus. Share and share capital, types of share capital , issue and allotment of shares</p>
<p>UNIT :3 Dividend decision and Auditors Source of dividend payment ,declaration of dividend , Provisions relating to payment of Dividend ,payment of dividend ,unpaid and unclaimed dividend , Appointment ,qualification and remuneration of Auditors , powers duties and obligations of auditors</p>
<p>UNIT 4: Management and meetings 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, remuneration and liabilities of directors ; Managing director, manager, managing director and whole time director; Meetings: Meetings of shareholders and board of directors; Types of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing.</p>
<p>UNIT 5: Winding Up Concept and modes of Winding Up. Compulsory and voluntary winding up and their consequences, Appointment, powers and duties of liquidators</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi. 2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi. 3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
REFERENCE	<ol style="list-style-type: none"> 1. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi. 2. Avtar Singh, Introduction to Company Law, Eastern Book Company 3. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth. 4. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, 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:

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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	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	o
Course Learning Outcomes	1	1			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,
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Introductory Macro Economics

L T P

6 0 0

MODULE CODE	ECON0303
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. To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.

1. To understand the behaviour and working of the economy as a whole.
2. To study the relationships among broad aggregates.
3. To apply economic reasoning to problems of business and public policy.
4. To recognize importance of inflation, measures of inflation and its impact.
5. To enable the students to understand open economy, fixed and flexible rates..
6. To study about behavioural foundations- investment – determinants of business fixed investment.

LEARNING OUTCOMES

Following this course students will be able to:

1. Learn how markets organize core economic activities, such as production, distribution, and consumption, and the growth of productive resources.
2. Apply the determinants of macroeconomic conditions (national output, employment, inflation).
3. To understand causes of business cycles, and interactions of monetary and fiscal policy.
4. Familiarize with the inflation and its role and importance.
5. To understand the basic features of the open economy ,fixed and flexible economy.

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6. Develop the analytical and empirical skills necessary to succeed in their chosen career path.

MODULE CONTENT

<p>Unit I Introduction – Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium.</p>
<p>Unit II Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework.</p>
<p>Unit III Inflation, Causes and Effect of rising and falling inflation, Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment –Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment</p>
<p>Unit IV Open economy – Flows of goods and capital, Saving and Investment in a small and a large open economy, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate differentials case of a Large economy</p>
<p>Unit V Behavioral Foundations- Investment – Determinants of business fixed investment, Effect of tax, Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticities of demand for real balances. Supply of money.</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Dornbusch, Rudiger, and Stanley Fischer, Macroeconomics, McGraw-Hill. 2. Mankiw, N. Gregory, Macroeconomics, Macmillan Worth Publishers New York, Hampshire, U.K. 3. Deepashree, Macro Economics, ANE Books Pvt. Ltd. New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore. 2. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd. <p>Note: Latest edition of text books may be used.</p>

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

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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		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
Course Learning Outcomes		5	2	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
- 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

L T P

2 0 0

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.

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

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UNIT II: MODERATE PHONETICS – This module will re-enforce 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

RECOMMENDED BOOKS:

TEXT BOOKS	<ol style="list-style-type: none"> 1. Nouveau Sans Frontières 1 by Philippe Dominique & Jacky Girardet 2. “CONNEXIONS-1” by Regine Merieux & Yves Loiseau Published by Didier.
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. 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:

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
Course Learning Outcomes	6	2			8	4		7	9				5	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:

- 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 – Part 2

L T P
2 0 0

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.

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

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- Describe hypothetical or imaginary situations
- Express plans, dreams, aspirations of the future
- Paragraph writing
- Professional communication

UNIT II: MODERATE PHONETICS – This module will re-enforce 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

RECOMMENDED BOOKS:

TEXT BOOKS	5. Tangram, Kursbuch und Arbeitsbuch, 1A, 1B & 2A, Max Hueber Verlag 6. Tangram, Kursbuch und Arbeitsbuch, 2B, 3A & 3B, Max Hueber Verlag
REFERENCE BOOKS	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

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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
Course Learning Outcomes	6	2			8	4		7	9				5	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:

- 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

L T P
2 0 0

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.

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

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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

RECOMMENDED BOOKS:

TEXT BOOKS	<ol style="list-style-type: none"> 1. Aula Internacional 1 and 2, Novellas and short stories 2. Aula Internacional 3, España and Latinoamérica: Historia y Cultura, Novellas
REFERENCE BOOKS	<ol style="list-style-type: none"> 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:

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
Course Learning Outcomes	6	2			8	4		7	9				5	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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Semester III						
Module Code	Course Type	Course Name	L	T	P	C
COMM2108	CORE-V	HUMAN RESOURCE MANAGEMENT	6	0	0	6
COMM2109	CORE-VI	INCOME-TAX LAW AND PRACTICE	6	0	0	6
COMM2110	CORE-VII	MANAGEMENT PRINCIPLES AND APPLICATIONS	6	0	0	6
COMM2111	<i>CORE VIII</i>	<i>Minor Group Project-I</i>	<i>0</i>	<i>0</i>	<i>4</i>	<i>2</i>
	GE-III	GENERAL ELECTIVE-III	6	0	0	6
	<i>SEC-I</i>	<i>SKILL ENHANCEMENT COURSE-I (Basics of IT/Entrepreneurship)</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>2</i>
		Total	26	0	4	28

Module Code	LIST of SEC
CSEN0103	Basics of Information Technology
	Competitive Examination Preparedness
	Business Communication & Creative Writing
	Finance & Accounting Skills
MGMT0103	New Venture Planning (Entrepreneurship)
	Personality Development
	Electrical Circuits & Network
	Mobile Application Development
	E-Commerce (Principles & Practices)
	Leadership Strategy & Organizational Behavior

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Faculty of Commerce & Management Studies
Department of Commerce
Bachelor of Commerce (Hons)

Human Resource Management

L T P
6 0 0

MODULE CODE	COMM2108
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 objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

1. To develop knowledge and understanding of human resource management.
2. To understand strategic importance of HRM.
3. The primary objective is to develop appreciation of effective management of human resources.
4. To understand the concept of HR in today's knowledge era.
5. To enable the students to meet challenges in present scenario.
6. To develop knowledge of performance appraisal and its role in organization.

LEARNING OUTCOMES

Following this course student will be able to:

1. Develop the understanding of human resource management.
2. Helps to make them understand operation of HR Department.
3. Knowledge of contemporary issues like workforce diversity, empowerment etc .
4. An ability to face multitasking.
5. Ability to understand the role of HR in present scenario in relation to counselling ,compensation and performance appraisal
6. Helps to get knowledge about role and importance of training in organization
7. Helps to understand the role and responsibilities of HR professionals in maintaining and retaining employees

MODULE CONTENT

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<p>Unit 1: Introduction 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.</p>
<p>Unit 2: Acquisition of Human Resource 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</p>
<p>Unit 3: Training and Development 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.</p>
<p>Unit 4: Performance Appraisal 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.</p>
<p>Unit 5: Maintenance Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Gary Dessler. A Framework for Human Resource Management. Pearson Education. 2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education. 3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning 4. Ivancevich, John M. Human Resource Management. McGraw Hill.
REFERENCE	<ol style="list-style-type: none"> 1. Wreather and Davis. Human Resource Management. Pearson Education. 2. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning. 3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi 4. Biswajeet Patttanayak, Human Resource Management, PHI Learning <p style="text-align: center;">Note: Latest edition of text books may be used.</p>

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
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
Course Learning Outcomes							1,2,3							7

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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Income Tax Law and its Practice

L T P
6 0 0

MODULE CODE	COMM2109
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

OBJECTIVE

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 sources.
5. file tax returns, online filling of returns.
6. Understand Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

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<p>Unit 2: Computation of Income under different heads-1 Income from Salaries; Income from house property</p>
<p>Unit 3: Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources</p>
<p>Unit 4: Computation of Total Income and Tax Liability 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</p>
<p>Unit 5: Preparation of Return of Income Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.</p>

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.

TEXT BOOK	1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. <p>Journals</p> <ol style="list-style-type: none"> 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi. 3. Current Tax Reporter. Current Tax Reporter, Jodhpur. <p>Software</p> <ol style="list-style-type: none"> 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. 'Excel Utility' available at incometaxindiaefiling.gov.in

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:

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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
Course Learning Outcomes							1,2,3							7

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,
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- 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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Faculty of Commerce & Management Studies
Department of Commerce
Bachelor of Commerce (Hons)

Management Principles and Its Application

L T P
6 0 0

MODULE CODE	COMM2108
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 objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

1. To develop knowledge and understanding of management.
2. To understand strategic importance of Planning ,organising and controlling
3. The primary objective is to develop appreciation of effective management of human resources through leadership ,motivation and performance appraisal
4. To understand the concept of management in today's knowledge era.
5. To enable the students to meet challenges in present scenario by efficient management and controlling
6. To develop knowledge of decision making and its role in organization.

LEARNING OUTCOMES

Following this course student will be able to:

1. Develop the understanding of management and its applications.
2. Helps to make them understand importance of Planning ,organising and controlling
3. Develop appreciation of effective management of human resources through leadership ,motivation and performance appraisal
4. Knowledge of contemporary issues like workforce diversity, empowerment etc .
5. An ability to understand the concept of management in today's knowledge era.
6. Ability to understand the role of HR in present scenario in relation to counselling , compensation and performance appraisal .
7. Helps to get knowledge about role and importance of management in organization.
8. Helps to understand the importance of decision making in organisations.

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MODULE CONTENT

<p>Unit 1: Introduction</p> <p>1. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: 2. Essence of Managership 3. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.</p>
<p>Unit 2: Planning</p> <p>1. Types of Plan – An overview to highlight the differences 2. Strategic planning – Concept, process, Importance and limitations 3. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), 4. Business environment; Concept and Components 5. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)</p>
<p>Unit 3: Organizing</p> <p>Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure</p>
<p>Unit 4: Staffing and Leading :</p> <p>1. Staffing: Concept of staffing, staffing process , 2. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. 3. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. 4. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.</p>
<p>Unit 5: Control</p> <p>1. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. 2. Emerging issues in Management</p>

RECOMMENDED BOOKS

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TEXT BOOK	<ol style="list-style-type: none"> 1. Harold Koontz and Heinz Wehrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education. 2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 3. George Terry, Principles of Management, Richard D. Irwin 4. Newman, Summer, and Gilbert, Management, PHI 5. James H. Donnelly, Fundamentals of Management, Pearson Education.
REFERENCE	<ol style="list-style-type: none"> 1. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books 2. Griffin, Management Principles and Application, Cengage Learning 3. Robert Kreitner, Management Theory and Application, Cengage Learning 4. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi 5. Peter F Drucker, Practice of Management, Mercury Books, London

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		x
Quiz	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
Course Learning Outcomes							1,2, 3							7

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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Indian Economy

L T P
6 0 0

MODULE CODE	ECON0302
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

This course analyses key aspects of Indian economic development during the second half of British colonial rule and its impact on India's economic development after independence in 1947. This course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning points

1. To acquaint the students regarding economic growth and development.
2. To enable them about composition of national income and occupational structure.
3. To provide the knowledge of economic planning and policy.
4. To understand the growth, development and structural changes.
5. To enable them to analyse trends and issues in different sectors.

LEARNING OUTCOMES

Following these course students will be able to:

1. Acquire the decision making ability through understanding different concepts of economics.
2. Able to know about the basic features of the Indian Economy at independence.
3. Helps to know about economic reforms and liberalization.
4. Enables the students to know about the structural changes in different phases of growth and liberalization.
5. Enable the students to analyze and compare different sectoral trends and issues.

MODULE CONTENT

<p>Unit 1: Basic issues in economic growth and development Concepts and Measures of Development and under development; Economic growth and development; human development</p>
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<p>Unit 2: Basic features of the Indian Economy at independence Composition of national income and occupational structure, agriculture structure and industrial structure.</p>
<p>Unit 3: Economic Planning and policy The evolution of planning and import substituting industrialization, Economic reforms and liberalization.</p>
<p>Unit 4: Growth, Development and structural changes The experience of growth, development and structural changes in different phases of growth/trialisation, Economic reforms and liberalish and policy regimes across sectors and regions. The institutional Framework: Pattern of assets ownership in agriculture and industry; policies of restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991; Unemployment and poverty; Environmental concerns. Demographic Constraints: interaction between population changes and economic development.</p>
<p>Unit 5: Sectoral Trends and Issues Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; price policy; public distribution system and food security. Industry and Services: phases of industrialization- the rate and pattern of industrial growth across alternative policy regimes; Public sector- its role, performance and reforms; Small scale sector , role of foreign capital The financial sector: structure, performance and reforms in foreign trade, balance of payment: structural changes and performance of India's balance of payment; India and WTO.</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> Ahluwalia. I.J. and I.M.D Little (Eds) (1999), India's Economic Reforms and Development, Oxford University Press, New Delhi. Bardhan, P.K. (1999), The Political Economy of Development in India, Oxford University press, New Delhi.
REFERENCE	<ol style="list-style-type: none"> Bawa,R.S. and P.S. Raikhy,(1997), Structural Changes in Indian Economy, Gurunanak Dev University press, Amritsar. Chakravarty, S.(1987), Development planning: The Indian Experience, Oxford University press,

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

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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
Course Learning Outcomes		5	2	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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BASICS OF INFORMATION TECHNOLOGY	L	T	P
	2	0	2

MODULE CODE	CSEN0103
CREDIT POINTS	2
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

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 student 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

Unit 1: Information Technology – its concept and scope, applications of IT, ethics and future with information technology

Impact of computer and IT in society.– Computer application in office, book publishing, data analysis, accounting, investment, inventory control, graphics, air and railway ticket reservation, robotics, military, banks, Insurance financial transactions and many more

Unit 2: Generations of computer, block diagram of a computer, CPU, memory, data – numeric data, alpha numeric data, processing of data.

Unit 3: Computers for information storage, information seeking, information processing and information transmission, computer organization, computer hardware and software; primary and secondary memory: RAM, ROM, PROM etc. Input devices; keyboard, mouse, scanner, etc; output devices; VDU and Printer(Impact and non-Impact printers), Plotter etc. Primary and Secondary Storage (Auxiliary Storage), Secondary storage; magnetic disks – tracks and sectors, optical disk (CD, CD-RW and DVD Memory)

Unit 4: Introduction to Operating Systems such as MS-DOS and Windows, difference between DOS and Windows

Basics of Networking – LAN, MAN, WAN

UNIT5: LIST OF PRACTICALS

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1. Identify and list the functions and capabilities of given computer.
2. Installation of operating system viz. * Windows XP, *Windows 2007 etc.
3. Installing a computer system by giving connection and loading the system software and application software and various sources to install software
4. Exercises on entering text and data (Typing Practice)
5. Features of Windows as an operating system:
 - a) Start , shutdown and restore
 - b) Creating and operating on the icons
 - c) Opening, closing and resizing the windows
 - d) Using elementary job commands like – creating, saving, modifying, renaming, finding and deleting a file , creating and operating on a folder
 - e) Introduction to all properties such as changing settings like, date, time, calculator, colour (back ground and fore ground)
 - f) Using short cuts
6. Word Processing (MS Office/Open Office)
 - a) **File Management:**

Opening, creating and saving a document, locating files, copying contents in some different file(s)
 - b) **Editing a document:**

Entering text, cut, copy, paste using toolbars

Use of spell check

PDF file and its conversion in different file formats (MS Word/Excel etc.)

Scanning, editing and printing of a document
 - c) **Formatting a document:**

Using different fonts, changing font size and colour, changing the appearance through bold/ italic/ underlined, highlighting a text, changing case, using subscript and superscript, using different underline methods

Aligning of text in a document, justification of document ,Inserting bullets and numbering

Formatting paragraph, inserting page breaks and column breaks, line spacing

Use of headers, footers, inserting footnote, end note, use of comments

Inserting date, time, special symbols, importing graphic images, drawing tools
 - d) **Tables and Borders:**

Creating a table, formatting cells, use of different border styles, shading in tables, merging of cells, partition of cells, inserting and deleting a row in a table

How to change docx file to doc file

Print preview, zoom, page set up, printing options

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Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none">1. Fundamentals of Information Technology by Vipin Arora, Eagle Parkashan, Jalandhar2. Fundamentals of Computer by V Rajaraman; Prentice Hall of India Pvt. Ltd., New Delhi3. Computer Fundamentals by PK Sinha; BPB Publication, New Delhi
REFERENCE BOOK	<ol style="list-style-type: none">1. Computers Today by SK Basandara, Galgotia publication Pvtltd. Daryaganj, New Delhi.2. MS-Office 2000 for Everyone by Sanjay Saxena; Vikas Publishing House Pvt. Ltd., New Delhi3. Internet for Every One by Alexis Leon and Mathews Leon; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi4. A First Course in Computer by Sanjay Saxena; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi5. Mastering Windows 95, BPB Publication, New Delhi6. Fundamentals of Information Technology by Leon and Leon; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi7. On Your Marks - Net...Set...Go... Surviving in an e-world by AnushkaWirasinha, Prentice Hall of India Pvt. Ltd., New Delhi8. Learning MS Office XP by Ramesh Bangia, Khanna Book Publishing Co. (P) Ltd., New Delhi.1.

METHODS OF TEACHING AND STUDENT LEARNING

INSTRUCTIONAL STRATEGY

Since this subject is practical oriented, the teacher should demonstrate the capabilities of computers to students while doing practical exercises. The students should be made familiar with computer parts, peripherals etc. and proficient in making use of MS Office/Open Office in

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addition to working on internet. The student should be made capable of working on computers independently. This subject should be taught with the help of LCD projector, (while teaching a group) using PowerPoint presentation slides.

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
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,
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Semester IV						
	Course Type	Course Name	L	T	P	C
COMM 2112	CORE-IX	COST ACCOUNTING	6	0	0	6
MATH0240	CORE-X	BUSINESS MATHEMATICS	6	0	0	6
CSEN0120	CORE XI	COMPUTER APPLICATION IN BUSINESS	4	0	0	4
CSEN0121	CORE XI	COMPUTER APPLICATION IN BUSINESS (Practical)	0	0	4	2
COMM 2113	CORE XII	<i>Major Individual Project *</i>	0	0	4	2
	GE-IV	GENERAL ELECTIVE-IV	6	0	0	6
	SEC-II	SKILL ENHANCEMENT COURSE-II (Basics of IT/Entrepreneurship, to be reversed)	2	0	0	2
		Total	24	0	8	28

Module Code	LIST of SEC
CSEN0103	Basics of Information Technology
	Competitive Examination Preparedness
	Business Communication & Creative Writing
	Finance & Accounting Skills
MGMT0103	New Venture Planning (Entrepreneurship)
	Personality Development
	Electrical Circuits & Network
	Mobile Application Development
	E-Commerce (Principles & Practices)
	Leadership Strategy & Organizational Behavior

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Cost accounting

L T P
6 0 0

MODULE CODE	COMM2112
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

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

1. To provide knowledge and understanding of the concepts of cost accounting.
2. To provide understanding of different elements of cost.
3. To provide understanding of classification, allocation, apportionment and absorption of overheads.
4. To provide understanding of methods of costing.
5. To provide knowledge about book keeping in cost accounting.

LEARNING OUTCOMES

Following these course students will be able to:

1. Develop the understanding of significance of cost accounting..
2. Ability to interpret different type of cost elements.
3. Ability to analyse various ways to absorb the overheads effectively.
4. Ability to analyze the best among different methods of costing.
5. Ability to take decisions regarding reconciliation of cost and financial accounts.

MODULE CONTENT

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<p>Unit 1: Introduction Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Difference between cost accounting and management accounting, Cost concepts and classifications; Elements of cost; Installation of a costing system</p>
<p>Unit 2: Elements of Cost: Material and Labour 1. Materials: Material/inventory control techniques(VED, ABC, JIT, EOQ, FNSD), Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, practical example from EOQ ,FIFO, LIFO. 3. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept an treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage paymer and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage.</p>
<p>Unit 3: Elements of Cost: Overheads Meaning, Classification (Factory, administration, selling and distribution); allocation, apportionment and absorption of overheads; Under- and over absorption; Activity based cost allocation.</p>
<p>Unit 4: Methods of Costing Unit costing- simple cost sheet problem, Job costing, Contract costing, Process costing (process losses-normal and abnormal losses, valuation of work in progress, joint and by-products.</p>
<p>Unit 5: Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Drury, Colin. Management and Cost Accounting. Cengage Learning. 3. Jawahar Lal, Cost Accounting. McGraw Hill Education 4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning 5. Rajiv Goel, Cost Accounting. International Book House 6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. 2. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 3. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons 4. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

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
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
Course Learning Outcomes	1	1			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:

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Business Mathematics

L T P
6 0 0

MODULE CODE	MATH0204
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 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 diagrams.
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,

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.

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MODULE CONTENT

Unit 1: Matrices and Determinants

- 1 Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
2. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

- 1 Mathematical functions and their types- linear, quadratic, polynomial, exponential,
- 2 Logarithmic function Concepts of limit, and continuity of a function
- 3 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- 4 Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

Unit 3: Oral presentation and Listening Skills

Oral presentation: principles of oral presentations, factors effecting presentations, non-verbal communication – appearance, voice modulation, body language, para language, time, space, silence; Effective listening - factors affecting listening, listening skills – cognitive process of listening, barriers to listening, body language during the process of Listening.

Unit 4: Mathematics of Finance

- 1 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- 2 Compounding and discounting of a sum using different types of rates.
- 3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

Unit 5: Linear Programming

- 1 Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
- 2 Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Note:

1. In addition the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books may be used.

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RECOMMENDED BOOKS

TEXT BOOK	<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons. 2. Budnick, P. Applied Mathematics. McGraw Hill Education. 3. R.G.D. Allen, Mathematical Analysis For Economists 4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
REFERENCE	<ol style="list-style-type: none"> 1. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education. 2. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning. 3. Thukral, J.K., Mathematics for Business Studies. 4. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education. 5. Soni, R.S., Business Mathematics. Ane Books, New Delhi. 6. Singh J. K., Business Mathematics. Himalaya 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 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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Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n
Course Learning Outcomes					1				3	2, 3				

MAPPING OF COURSE LEARNING OUTCOMES

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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Computer Application in Business

L T P
4 0 0

MODULE CODE	CSEN0120
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 familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Operating System and its utility.

7. To develop knowledge and understanding of computer.
8. To understand different types of computer.
9. To understand the concept of operating system and its various types.
10. To understand the concept of decimal number and its conversion.
11. To enable the students about different computer application in different field.
12. To develop knowledge of various input output devices

LEARNING OUTCOMES:

Following this course student will be able to:

7. Develop the understanding of basic anatomy of computer.
8. Helps to make them understand various devices of computer.
9. Knowledge of operating system and its operation.
10. An ability to understand the file management system.
11. Ability to understand the physical interaction of binary number with machine.
12. Helps to get knowledge about use of computer in different field.

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.

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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

RECOMMENDED BOOKS

TEXT BOOK	<p>Text Books :</p> <ol style="list-style-type: none"> 1. ITL, ESL, (3012) Introduction to Infotech, 2nd edition, Pearson Education. 2. Goyal, Anita, (3010) Computer Fundamentals, 1st Edition, Pearson Education.
REFERENCE	<ol style="list-style-type: none"> 2. Rajaraman,V. Introduction to Information Technology. PHI. 3. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication. 4. 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
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 4

MODULE CODE	CSEN0121
CREDIT POINTS	2
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.
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.
Experiments based on advanced topics:	

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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.

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
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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- Problems encountered in the subject delivery,
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Environmental Economics

L T P

6 0 0

MODULE CODE	ECON0304
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

This course focuses on economic causes of environmental problems. In particular, economic principles are applied to environmental questions and their management through various economic institutions, economic incentives and other instruments and policies. Economic implications of environmental policy are also addressed as well as valuation of environmental quality, quantification of environmental damages, tools for evaluation of environmental projects such as cost-benefit analysis and environmental impact assessments

1. To acquaint the students regarding the concept of environment economic.
2. To enable them to know about the basic of environmental policy and regulations.
3. To provide the knowledge about valuing the environment.
4. To understand the International environmental problems.
5. To enable them to know about the economic growth and sustainable development.

LEARNING OUTCOMES

Following these course students will be able to:

1. Acquire the decision making ability through economy-environment interaction
2. Able to know about the basic of environmental policy and regulations.
3. Helps to know the economic valuation of environmental goods.
4. Acquire the analytical skills by studying different environmental problem solving approaches.
5. Enable the students to analyze and compare different policies for sustainable development.

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MODULE CONTENT

<p>Unit 1: Introduction An introduction to environmental economics, Scope of environmental economics , economy-environment interaction, the Material Balance Principle, Entropy Law, Market failure: externalities ,imperfect information, public goods; open access resources, collective action.</p>
<p>Unit 2. Environmental Policy Environmental regulations Promoting Coasian markets; Pivogian taxes; command and control verses market based instruments; Effluent and emission taxes verses tradable permits</p>
<p>Unit 3.Valuing the Environment Economic valuation of environmental goods; Types of environmental values; Revealed Preference approach ,Static Preference approach, contingent valuation technique Comparing methodologies.</p>
<p>Unit 4 . International Environmental Problems Trans-boundary environmental problems; economics of climate change;Economics and global warming—analytical complexities; damages of greenhouse warming— approaches</p>
<p>Unit 5. Economic Growth and Sustainable Development Economic growth and development; The environmental Kuznets curve; Economics of sustainable development: changing views on resource limits, policies for sustainable development; Green NNP.</p>

RECOMMENDED BOOKS

TEXT BOOK	<p>1 Rabindara, N. B (1998). - Environmental Economics - An Indian Perspective. Oxford University Press 2. Charles S. P (2000). - Economics and Global Environment. Cambridge University Press, Cambridge.</p>
REFERENCE	<p>1. Barry C. F. and Martha K. F.(2004) - Environmental Economics. McGraw Hills, Irwin. 2. Hussain A. M.(1998) - Principals of Environmental Economics. Rutledge London. 3.Kolstad, C.D (1995). - Environmental Economics. Oxford University Press, New Delhi.</p>

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:

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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
Course Learning Outcomes		5	2	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
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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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: 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

1. To acquaint the students regarding the concept of entrepreneurship.
2. To enable them to the process of identifying new business opportunities,
3. To provide the knowledge about valuing the environment.
4. To Develop a new venture concept
5. To enable them to know about the economic growth and sustainable development.

LEARNING OUTCOMES

Following these course students will be able to:

6. Acquire the decision making ability through economy-environment interaction
7. Able to know about the basic of environmental policy and regulations.
8. Helps to know the economic valuation of environmental goods.
9. Acquire the analytical skills by studying different environmental problem solving approaches.
10. Enable the students to analyze and compare different policies for sustainable development.

MODULE CONTENT

UNIT 1 : Introduction to Entrepreneurship: Meaning and concept of entrepreneurship; the history of entrepreneurship development; Entrepreneurial Traits, and Entrepreneur vs. Manager, Entrepreneur vs. Entrepreneurship; Dimensions of entrepreneurship: intrapreneurship, the skills required to be an entrepreneur, the entrepreneurial decision process, and role of entrepreneurship in economic development, mentors and support system, agencies in entrepreneurship management and future of entrepreneurship; ethics and social responsibility of Entrepreneurs; opportunities for Entrepreneurs in India and abroad; woman as entrepreneur

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UNIT 2: Business Opportunity Identification: Creating and starting the venture sources of new Business ideas, methods of generating ideas, and opportunity recognition, creating problem solving, product planning and development process.

UNIT 3: Preparing a Business Plan: Meaning and significance of a business plan, components of a business plan, and feasibility study, nature and scope of business plan, writing business plan, evaluating business plans, using and implementing business plans; marketing plan, financial plan and the organizational plan; launching formalities.

UNIT 4: Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital and private equity fund, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks; the concept, role and functions of business incubators, angel investors; financing and managing the new venture, sources of capital, record keeping, recruitment, motivating and leading teams, financial controls, marketing and sales controls; e-commerce and entrepreneurship, Internet advertising; role of industries/entrepreneur's associations and self-help groups;

UNIT 5: Institutional Support to Entrepreneurship: Mobilizing resources for start-up; accommodation and utilities; preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems; role of Directorate of Industries, District Industries Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI). Exit strategies for entrepreneurs, bankruptcy, and succession

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Entrepreneurship, Hisrich, Robert D., Michael Peters and Dean Shepherded, , Tata McGraw Hill, ND 2. Entrepreneurship, , Brace R., and R., Duane Ireland, , Pearson Prentice Hall, New Jersey (USA). 3. Entrepreneurship, Lall, Madhurima, and Shikha Sahai, , Excel Book, New Delhi. 4. Entrepreneurship Development and Small Business Enterprises, Charantimath, Poornima, Pearson Education, New Delhi 5. Gundry Lisa K. & Kickul Jill R., 2007, Entrepreneurship Strategy: Changing Patterns in New Venture Creation, Growth, and Reinvention, SAGE Publications, Inc.
REFERENCE	<ol style="list-style-type: none"> 6. Taneja & Gupta, 2001, Entrepreneur Development- New Venture Creation, Galgotia Publishing Company 7. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. 8. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House. 9. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. 10. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall 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
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
Course Learning Outcomes		5	2	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
- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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Semester V						
Module Code	Course Type	Course Name	L	T	P	C
COMM3116	CORE-XIII	PRINCIPLES OF MARKETING	6	0	0	6
COMM3117	CORE-XIV	FUNDAMENTALS OF FINANCIAL MANAGEMENT	6	0	0	6
COMM3118	CORE XV	<i>Major Group Project *</i>	<i>0</i>	<i>0</i>	<i>4</i>	<i>2</i>
	DSE-I	DISCIPLINE SPECIFIC ELECTIVE-I	6	0	0	6
	DSE-II	DISCIPLINE SPECIFIC ELECTIVE-II	6	0	0	6
		Total	24	0	4	26

Module Code	DSE 1 & DSE 2	
COMM3219	Management Accounting	
COMM3220	Corporate Tax Planning	
COMM3221	Advertising	
COMM3222	Banking and Insurance	
COMM3223	Computerized Accounting System	
COMM3224	Financial Markets, Institutions and Financial Services	

Principles of Marketing

L T P
6 0 0

MODULE CODE	COMM3116
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 study and critically analyse the basic concepts in marketing and to cater the needs of marketing in 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 behaviour,
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.
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.

MODULE CONTENT

Unit 1: Introduction:

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).

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<p>Unit 2: Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p>
<p>Unit 3: Product: 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.</p>
<p>Unit 4: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: 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.</p>
<p>Unit 5: Promotion: 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; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Marketing Management in South Asian Perspective: P Kotler, K L Keller and M Jha Pearson Education, New Delhi 2. Principles of Marketing: Philip Kotler and Gary Armstrong Prentice Hall, New Delhi 3. Marketing: W G Zikmund and Michael D'Amico South-Western College Publishing, Cincinnati 4. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education. 5. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
REFERENCE	<ol style="list-style-type: none"> 1. Marketing Management: Rajan Saxena Tata McGraw Hill Education Pvt. Ltd, New Delhi. 2. Principles of Marketing : E Boone Louis and L Kurtz David Cengage Learning, New Delhi 3. Marketing Planning Implementation and control: William M Pride and O C Ferrell Cengage Learning, 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).

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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
Course Learning Outcomes		1,2,5		4		5	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.

Fundamentals of Financial Management

L T P
6 0 0

MODULE CODE	COMM3117
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 with basic accounting knowledge which enables the students to understand the concept and relevance of Financial management.

6. To acquaint the students regarding financial management tools.
7. To enable them to use the techniques of financial decision making.
8. To provide the knowledge of capital investment decisions.
9. To understand the theories of capital structure decisions.
10. To enable them to analyse the cost of sources of finance before making capital decisions.
11. To provide knowledge of working capital and dividend decisions.

LEARNING OUTCOMES

Following these course students will be able to:

1. Develop the analytical skills in financial tools.
2. Acquire the decision making ability through understanding different concepts.
3. Able to manage the funds in personal and professional life in future.
4. Helps in taking capital structure decisions.
5. Enables the students in financial decisions.
6. Enable the students to have knowledge about working capital and dividend decision of a company.

MODULE CONTENT

<p>Unit 1: Introduction 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>

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<p>Unit 2: Investment Decisions 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>Unit 3: Financing Decisions 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>Unit 4: Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice</p>
<p>Unit 5: Working Capital Decisions 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.to</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Financial Management: M Y Khan and P K Jain Tata McGraw Hills, New Delhi 2. Financial Management : S N Maheshwari Sultan Chand and Sons, New Delhi 3. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd. 4. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Financial Management - Theory and Practice : Prasanna Chandra Tata-McGraw Hills, New Delhi 2. Financial Management : I M Pandey Vikas Publishing House, New Delhi 3. James C. Van Horne and Sanjay Dhamija, financial Management and Policy, Pearson Education 4. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education 5. Brigham and Houston, Fundamentals of Financial Management, 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).

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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
Course Learning Outcomes		5	2	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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Management Accounting

L T P

6 0 0

MODULE CODE	COMM3219
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 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.

6. To provide knowledge and understanding of concepts of management accounting.
7. To provide understanding of financial analysis.
8. To provide understanding of control ratios and their usage in financial analysis.
9. To provide understanding of budgetary control and responsibility accounting.
10. To provide knowledge about marginal costing.
11. To provide an understanding of uses of marginal costing technique in decision making.

LEARNING OUTCOMES

Following these 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.
5. Ability to take decisions using marginal and standard costing.

MODULE CONTENT

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<p>Unit 1: Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management</p>
<p>Unit 2: Budgetary Control 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.</p>
<p>Unit 3: Standard Costing Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labor, overheads and sales variances. Disposition of Variances, Control Ratios.</p>
<p>Unit 4: Marginal Costing 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>Unit 5: Decision Making 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 Centers, And Divisional Performance Measurement: Financial and Non-Financial measures. Transfer pricing</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Khan & Jain; <i>Management Accounting</i>, Tata McGraw Hill Publishing House, 2002 Third Edition. 2. Maheshwari, S.N.; <i>Advanced Cost Accounting and Cost Systems</i>, Shree Mahavir Book Depot, 2003 Second Edition. 3. Singh, Surender. <i>Management Accounting</i>, Scholar Tech Press, New Delhi. 4. Goel, Rajiv, <i>Management Accounting</i>. International Book House, 5. Arora, M.N. <i>Management Accounting</i>. Vikas Publishing House, New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Charles Horngren; <i>Introduction to Management Accounting</i>, Prentice Hall of India, 1999 Eleventh Edition. 2. I.M Pandey; <i>Management Accounting</i>, Vikas Publishing House, 2003 Third Edition. 3. Ronald W. Hilton and David E. Platt. <i>Managerial Accounting: Creating Value in a Global Business Environment</i>, Mc Graw Hill 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	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
Course Learning Outcomes	1	1			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,
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Financial Markets, Institutions and Financial services

L T P
6 0 0

MODULE CODE	COMM3224
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

1. To provide the student a basic knowledge of financial markets and to familiarise them with major financial services in India.
2. To provide an in depth knowledge about the Finance concepts, markets and various services provided in those markets.
3. The course also provides information about the prevailing financial system in India.
4. To make students aware about various financial institutions
5. To acquaint students about the financial markets and the role of the same in financial system
6. This course gives fundamental knowledge on the structure, function and role of the financial system in light of the complex web of links and interconnections with the banking sector.

LEARNING OUTCOMES

Following these course students will be able to:

1. Understand the role and function of the financial system in reference to the macro economy.
2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
3. Enhance an understanding of financial market and institutions
4. Increase their familiarity with financial market operations and the practical aspects of managing personal finances.
5. It prepares students to work within financial institutions and/or financial consulting.
6. Assess and test the theoretical concepts underlying money and capital markets

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MODULE CONTENT

<p>Unit I:</p> <p>Introduction Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system</p>
<p>Unit II:</p> <p>Financial Markets: Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview</p> <p>Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India</p>
<p>Unit III:</p> <p>Financial Institutions: Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non- life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).</p>
<p>Unit IV:</p> <p>Financial Services: Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India</p>
<p>Unit V:</p> <p>Leasing and hire–purchase: Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Financial Institution and Markets: L M Bhole, and Jitendra Mahakud, McGraw-Hill Education 2. Indian Financial System: Khan, M.Y., McGraw-Hill Education. 3. Pricing of Securities: Dhanekar, Bharat Publishing House. 4. Financial Management: Theory and Practice: Prasanna, Chandra, McGraw-Hill Education 5. Financial Markets, Institutions and Financial Services: Clifford Gomez, PHI Learning
REFERENCE	<ol style="list-style-type: none"> 1. Financial Services: MY Khan and PK Jain, McGraw Hill Education 2. Venture Capital Financing in India: Singh, J.K., Dhanpat Rai and Company, New Delhi. 3. Annual Reports of Major Financial Institutions in India.

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

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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
Course Learning Outcomes			1	2					3					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:

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- Problems encountered in the subject delivery,
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Semester VI						
Module Code	Course Type	Course Name	L	T	P	C
COMM3125	CORE-XVI	AUDITING AND CORPORATE GOVERNANCE	6	0	0	6
COMM3126	CORE-XVII	GOODS AND SERVICE TAX	6	0	0	6
	DSE-III	DISCIPLINE SPECIFIC ELECTIVE-III	6	0	0	6
	DSE-IV	DISCIPLINE SPECIFIC ELECTIVE-IV	6	0	0	6
COMM3127	CORE - XVIII	Major Individual Project	0	0	4	2
		Total	24	0	4	26

Module Code	DSE 3 & DSE 4	
COMM3228	Fundamentals of Investment	
COMM3229	Consumer Affairs and Customer Care	
COMM3230	Business Tax Procedures and Management	
COMM3231	International Business	
COMM3232	Industrial Relations and Labour Laws	
COMM3233	Business Research Methods and Project Work	

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Auditing and Corporate Governance

L T P
6 0 0

MODULE CODE	COMM3231
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 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 provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards
2. To give an overview of the principles of Corporate Governance
3. To enable them to understand rights and duties of auditor's
4. To develop the knowledge and understanding about the corporate social responsibility.
5. To familiarize the students in respect of various business ethics and the ethical behaviour.
6. To know the auditing treatment and special areas of audit
7. To understand the Statutory provisions regarding auditing of final accounts.
8. To enables to know the student about the Concepts of corporate governance standards.
9. To know the concept of corporate sustainability under Companies Act 2013.

LEARNING OUTCOMES

Following this course student will be able to:

1. Develop an understanding of rights of auditor's.
2. Knowledge about various Codes & Standards on Corporate Governance
3. An understanding of business values and ethics.
4. Develop the knowledge of Corporate Social Responsibility
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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MODULE CONTENT

<p>Unit I: Introduction Auditing: 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 & Liabilities.</p>
<p>Unit II: Audit of Companies: Audit of Limited Companies: 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 2013</p>
<p>Unit III: Special Areas of Audit: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;</p>
<p>Unit IV: Corporate Governance: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance</p>
<p>Unit V: Business Ethics: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethic`s, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement</p> <p>Corporate Social Responsibility (CSR): 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

TEXT BOOK	<ol style="list-style-type: none">1. Auditing Principles and Practice: Ravinder Kumar and Virender Sharma, PHI Learning2. Auditing Theory and Practice : K. Singh, and Gupta Lovleen , Galgotia Publishing Company3. Corporate Governance: Theory and Practice : Anil Kumar Indian Book House, New Delhi4. Corporate Governance: Financial Responsibility, Controls and Ethics : Erik Banks, Palgrave Macmillan5. Business Ethics and Corporate Governance: B.N. Ghosh, McGraw Hill Education
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REFERENCE	<ol style="list-style-type: none"> 1. Ethics in Business and Corporate Governance: S K Mandal, McGraw Hill Education. 2. Corporate Governance-Principles, Policies, and Practice (Indian Edition), Bob Tricker: Oxford University Press. 3. Corporate Governance, Business Ethics, and CSR, Sharma, J.P., Ane Books Pvt 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 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
Course Learning Outcomes			1	2					3					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,

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- Actions taken based on previous subject review,
- Problems encountered in the subject delivery,
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GOODS AND SERVICES TAX

L T P
6 0 0

MODULE CODE	COMM3126
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 provide students with a working knowledge of principles and provisions of GST and get knowledge of this new indirect tax regime.

- 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 these 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>Unit –II Concept of Supply and Levy and collection of GST Taxable event- “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>Unit –III Input Tax Credit -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>Unit –IV Procedures -Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.</p>
<p>Unit –V Special Provisions -Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals</p>

RECOMMENDED BOOKS

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

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:

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B.Com (Hons.)

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
Course Learning Outcomes	1			2				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.

Fundamentals of Investment

L T P
6 0 0

MODULE CODE	COMM3228
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40

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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 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 student 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

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

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RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. Investments Analysis and Management: C.P. Jones, Wiley, 8th ed . 2. Investment Analysis and Portfolio Management: Prasanna Chandra, McGraw Hill Education
REFERENCE	<ol style="list-style-type: none"> 1. Fundamentals of Investment: R.P. Rustogi, Sultan Chand & Sons, New Delhi. 2. Futures and Options: N.D. Vohra and B.R. Bagri, McGraw Hill Education 3. An Introduction to Investment: Mayo, Cengage Learning.

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

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	n	m
Course Learning Outcomes			1	2					3					4,5

EVALUATION

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International Business

L T P
6 0 0

MODULE CODE	COMM3231
CREDIT POINTS	6
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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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 know the nature dimensions of evolving business environment in India to influence managerial decisions, understand globalization, and analyse international environment.

1. To provide knowledge of different mode of entry in the international business
2. To learn the impact of FDI on home and host countries.
3. To Provide in-depth knowledge of international accounting practices.
4. To impart knowledge regarding international marketing system.
5. To acquaint the students with cross-cultural dynamics of international business
6. To enable them to understand International staffing decisions and ethical issues in context of international business.

LEARNING OUTCOMES

Following these course students will be able to:

1. To develop skills to indulge in international business.
2. Help to know about the legal formalities to enter in international business.
3. Make our students able to face cross-culture challenges.
4. Develop an understanding of international staffing decisions and other ethical and social issues.
5. Enhance an understanding of financial, marketing and human aspects of international business.

MODULE CONTENT

<p>Unit 1:</p> <p>Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.</p> <p>International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments</p>
<p>Unit –II</p> <p>Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff 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.</p> <p>International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).</p>
<p>Unit –III</p> <p>Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC)</p> <p>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.</p>

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<p>Unit –IV</p> <p>Organisational structure for international business operations; International business negotiations.</p> <p>Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations</p>
<p>Unit –V</p> <p>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.</p> <p>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)</p>

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none"> 1. International Business: Rakesh Mohan Joshi Oxford University Press India 2. International Business: FrancisCharunelam PHI, New Delhi 3. International Business-Environment and Operations : J D Daniels and H LEE Radebaugh Pearson Education, New Delhi 4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
REFERENCE	<ol style="list-style-type: none"> 4. International Business -Competency in the Global Marketplace :W L Hill and Charles Tata McGraw Hill, New Delhi 5. The International Business Environment (Text and Cases): K Anant and Sundaram Prentice Hall of India New Delhi 6. International Business: Concept, Environment and Strategy: V Sharan Pearson Education, New Delhi

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3.	Group Discussion	4	05

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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
Course Learning Outcomes	1			2				4			5			

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