

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

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

SEMESTER 1

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.

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.

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			

MAPPING OF COURSE LEARNING OUTCOMES

Program Outcomes	a	b	c	d	e	f	g	h	i	J	k
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.

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 this course students will be able to:

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

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

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 VivekKuchhal, 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 7. Sushma Arora, Business Laws, TaxmannPulications. 4. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 5. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 6. Sharma, J.P. and SunainaKanojia, 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

MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES

Theory:

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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
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,
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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 this course students will be able to:

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

MODULE CONTENT

<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>Unit 4: Monopoly Monopoly: Monopoly short run and long run equilibrium. Shifts in 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</p>
<p>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</p>

RECOMMENDED BOOKS

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

METHODS OF TEACHING AND STUDENT LEARNING

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

ASSESSMENT METHODOLOGIES:

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

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
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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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

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 .
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).
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 .
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)

RECOMMENDED BOOKS

TEXT BOOK	<ol style="list-style-type: none">1. 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. 1Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House2. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand3. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education4. 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.

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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
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:

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- 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

<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
Course Learning Outcomes	1	1			4	3					

EVALUATION

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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.
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 will be discussed. Resource material is provided with the help of PDM Educational Directory Services (PEDS).

ASSESSMENT METHODOLOGIES:

PDM UNIVERSITY
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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
Course Learning Outcomes		5	2	1							

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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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DEPARTMENT OF COMMERCE
B.COM(H)

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

SEMESTER III

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

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.

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

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.
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.
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

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. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning4. 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, DhanpatRai& Co., Delhi4. BiswajeetPatttanayak, 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)

ASSESSMENT METHODOLOGIES:

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

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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,
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Course Title: Income Tax Law and its Practice	Sessional Marks:40
Paper Code: COMM2109	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

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

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

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

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.

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:

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,
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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

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.

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

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, DhanpatRai& 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
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,
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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

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>
<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, Economic reforms and liberalization 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"> 1. Ahluwalia. I.J. and I.M.D Little (Eds) (1999), India's Economic Reforms and Development, Oxford University Press, New Delhi. 2. Bardhan, P.K. (1999), The Political Economy of Development in India, Oxford University press, New Delhi.
REFERENCE	<ol style="list-style-type: none"> 1. Bawa, R.S. and P.S. Raikhy, (1997), Structural Changes in Indian Economy, GurunanakDev University press, Amritsar. 2. 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
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
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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Semester IV						
	Course Type	Course Name	L	T	P	C
COMM 2112	CORE-IX	COST ACCOUNTING	6	0	0	6
MATH0 240	CORE-X	BUSINESS MATHEMATICS	6	0	0	6
CSEN0 120	CORE XI	COMPUTER APPLICATION IN BUSINESS	4	0	0	4
CSEN0 121	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	<i>SKILL ENHANCEMENT COURSE-II (Basics of IT/Entrepreneurship, to be reversed)</i>	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

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

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

SEMESTER IV

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

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
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, SimpleAverage, 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.
Unit 3: Elements of Cost: Overheads	Meaning, Classification (Factory, administration, selling and distribution); allocation, apportionment and absorption of overheads; Under- and overabsorption; Activity based cost allocation.
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.
Unit 5: Book Keeping in Cost Accounting	Integral and non-integral systems; Reconciliation of cost and financial accounts

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. JawaharLal, 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

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

ASSESSMENT METHODOLOGIES:

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

Theory:

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

MAPPING OF ASSESSMENT METHODS AGAINST THE LEARNING OUTCOMES

Theory:

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

MAPPING OF COURSE LEARNING OUTCOMES

Program Outcomes	a	b	c	d	e	f	g	h	i	J	k
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,
- 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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Course Title: Business Mathematics	Sessional Marks:40
Paper Code: MATH0240	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

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: Calculus II

- 1 Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- 2 Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
- 3 Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
4. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

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.

Suggested Readings:

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.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
9. Soni, R.S., Business Mathematics. Ane Books, New Delhi.
10. Singh J. K., Business Mathematics. Himalaya Publishing House.

Note: Latest edition of text books may be used.

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Course Title: Computer Application in Business	Sessional Marks:40
Paper Code: CSEN0120	Theory Paper Marks: 60
Credits: 04	Total Marks: 100
	Duration of Examination: 03 hrs

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of the usefulness of information technology tools for business operations.

Unit 1: Word Processing

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

Unit 2: Preparing Presentations

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

Unit 3: Spread Sheet and its business applications

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

Generally used Spreadsheet functions:

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

Unit 4: Database Management System

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

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

UNIT5: MS-Access

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

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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.

Suggested Readings:The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

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Course Title: Computer Application in Business (Practical)	Internal Marks :25
Paper Code: CSEN0121	External Marks: 25
Credits: 02	Total Marks: 50
	Duration of Examination: 03 hrs

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:	
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.

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 environmenteconomic.
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 knowabout theeconomic 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.

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:

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

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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
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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Course Title: Entrepreneurship	Sessional Marks:40
Paper Code:MGMT0103	Theory Paper Marks: 60
Credits: 02	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: New Venture Planning and Entrepreneurship, this skill enhancement course, introduces students to the process of identifying new business opportunities, researching and developing a business concept and analyzing the resources and strategies necessary to implement it. Developing a new venture concept will provide a vehicle for integrating students' learning across the core disciplines of management like concept design, business model innovation, marketing, financing, organizational development and strategy.

Unit 1

Introduction to Entrepreneurship: Meaning and concept of entrepreneurship; the history of entrepreneurship development; Entrepreneurial Traits, and Entrepreneur vs. Manager, Entrepreneur vs. Entrepreneur; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2

The Entrepreneur: Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role of entrepreneurship in economic development, role models, 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.

Unit 3

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 4

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 5

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; public and private system of stimulation, support and sustainability of entrepreneurship.

Unit 6

Launching the New Venture and Business Ideas: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture; sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; preparation of project report (various

aspects of the project report such as size of investment, nature of product, market potential may be covered); project submission/ presentation and appraisal thereof by external agencies, such as financial/nonfinancial institutions.

Unit 7

Functional plans and marketing plan: Marketing research for the new venture, steps in preparing marketing plan, contingency planning; organizational plan: form of ownership, designing organization structure, job design, manpower planning; financial plan: cash budget, working capital, Pro Forma income statement Pro Forma a cash flow, perform balance sheet, break even analysis.

Unit 8

Managing Growth in New Venture- New venture Expansion Strategies and Issues: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital; features and evaluation of joint ventures, acquisitions, merges, franchising, public issues, rights issues, bonus issues and stock splits.

Unit 9

Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy.

Unit 10

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).

Suggested Readings :

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.
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.
11. Jain, Arun Kumar. Competitive Excellence: Critical Success Factors. New Delhi: Viva Books Limited. ISBN-81-7649-272-8.

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12. Panda, ShibaCharan. Entrepreneurship Development. New Delhi, Anmol Publications. (Latest Editions) 8. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
13. SIDBI Reports on Small Scale Industries Sector.
14. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
15. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi

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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	

Semester V

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).

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
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:

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

MODULE CONTENT

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

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<p>Unit 2: Investment DecisionsThe 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 DecisionsCost 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 DecisionsTheories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice</p>
<p>Unit 5: Working Capital DecisionsConcepts 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).

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
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.

Management Accounting

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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:

12. Develop the understanding of significance of management accounting.
13. Ability to interpret financial statements.
14. Ability to analyse various financial indicators effectively.
15. Ability to prepare effective budgets and stick to them.
16. Ability to take decisions using marginal and standard costing.

MODULE CONTENT

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

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<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).

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
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,
- 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 VI									
Module Code	Course Type	Course Name	L	T	P	C	Internal	External	Total
COMM 3125	CORE-XVI	AUDITING AND CORPORATE GOVERNANCE	6	0	0	6	40	60	100
COMM 3126	CORE-XVII	GOODS AND SERVICES TAX	6	0	0	6	40	60	100
COMM 3127	CORE -XVIII	<i>Major Individual Project *</i>	0	0	4	2	50		50
	DSE-III	DISCIPLINE SPECIFIC ELECTIVE-III	6	0	0	6	40	60	100
	DSE-IV	DISCIPLINE SPECIFIC ELECTIVE-IV	6	0	0	6	40	60	100
		Total	24	0	4	26	210	240	450
<i>* partial guidance will be provided</i>									
Total Credits						#			
Total Credits						#			
Module Code	DSE 1 & DSE 2								
COMM 3219	Management Accounting								
COMM 3220	Corporate Tax Planning								
COMM 3221	Advertising								
COMM 3222	Banking and Insurance								
COMM 3223	Computerized Accounting System								
COMM 3224	Financial Markets, Institutions and Financial Services								
Module Code	DSE 3 & DSE 4								
COMM 3228	Fundamentals of Investment								
COMM 3229	Consumer Affairs and Customer Care								
COMM 3230	Business Tax Procedures and Management								
COMM 3231	International Business								
COMM 3232	Industrial Relations and Labour Laws								
COMM 3233	Business Research Methods and Project Work								

Semester VI

International Business

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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 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

Unit 1:	<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>
Unit –II	<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>
Unit –III	<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>
Unit –IV	<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>
Unit –V	<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
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REFERENCE	<ol style="list-style-type: none"> 1. International Business -Competency in the Global Marketplace :W L Hill and Charles Tata McGraw Hill, New Delhi 2. The International Business Environment (Text and Cases): K Anant and Sundaram Prentice Hall of India New Delhi 3. International Business: Concept, Environment and Strategy: V Sharan Pearson Education, 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
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,

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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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Course Title: Auditing and Corporate Governance	Sessional Marks:40
Paper Code: COMM3125	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Contents:

Unit 1: 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.

Unit 2: 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

Unit 3: 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;

Unit 4: 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

Unit 5: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

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

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. ArunaJha, Auditing. Taxmann Publication.
2. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
3. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
4. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
5. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
6. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan
7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), OxfordUniversity Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Relevant Publications of ICAI on Auditing (CARO)
13. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

GOODS AND SERVICES TAX

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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-Profitteering, 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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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.

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Course Title: Corporate Tax Planning	Sessional Marks:40
Paper Code: COMM3220	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To provide Basic knowledge of corporate tax planning and its impact on decisionmaking.

Unit 1: Introduction

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits

Unit 2: Tax Planning-1

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

Unit 3: Tax Planning-2

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration
Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation

Unit 4: Special provisions relating to non-residents

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit 5: Tax Planning with reference to Business Restructuring

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

Suggested Readings:

- 1 Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Publications Pvt. Ltd., New Delhi.
- 3 Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- 4 Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
- 5 D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi. IAS – 12 and AS – 22.
- 6 T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

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Journals

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

Note: Latest edition of text books may be used.

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Course Title: Advertising	Sessional Marks:40
Paper Code: COMM3221	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1: Introduction:

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

Unit 2: Media Decisions:

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit 3: Message Development;

Advertising appeals, Advertising copy and elements, Preparing ads for different media

Unit 4: Measuring Advertising Effectiveness:

Evaluating communication and sales effects; Pre- and Post-testing techniques.

Unit 5:

a) **Advertising Agency:** Role, types and selection of advertising agency.

b) Social, ethical and legal aspects of advertising in India

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
9. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

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Course Title: Banking and Insurance	Sessional Marks:40
Paper Code: COMM3222	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To impart knowledge about the basic principles of the banking and insurance

Contents

Unit 1: Introduction:

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

Unit 2: Cheques and Paying Banker

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

Unit 3: Banking Lending

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

Unit 4: Internet Banking

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

Unit V: Insurance

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

Suggested readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, DhanpatRai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

Note: Latest edition of text books may be used.

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Computerised accounting system	Sessional Marks:40
Paper Code: COMM3223	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objectives: This course seeks to enhance the skills needed for computerized accountingsystem and to enable the students to develop simple accounting applications.

Unit-1: Computerized Accounting: Using Generic Software

1. Taxation: TDS, VAT and Service Tax
2. Auditing in Computerized Accounting system: Statutory Audit, Voucher
3. Verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System

1. Designing Computerised Accounting System using a DBMS Package
2. Creating a voucher entry Form,
3. Preparing ledgers with SQL, Form, and Report
4. Preparing Trial Balance with SQL and Report

Unit-3: Designing Accounting Support System

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

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.
- 3 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.
- 4 Teaching arrangements need to be made in the computer Lab
- 5 There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

PDM UNIVERSITY
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B.COM(H)

Course Title: Financial Markets ,Institutions and Financial services	Sessional Marks:40
Paper Code: COMM3224	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

Unit 1: 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

Unit 2: Financial Markets

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview
Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit 3: 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).

Unit 4: Financial Services

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5: Leasing and hire–purchase

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

- 1 L M Bhole, and JitendraMahakud. Financial Institution and Markets, McGraw-Hill Education
- 2 Khan, M.Y. Indian Financial System, McGraw-Hill Education.
- 3 Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
- 4 Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
- 5 Clifford Gomez, Financial Markets, Institutions and Financial Services, **PHI Learning**
- 6 MY Khan and PK Jain. Financial Services. McGraw Hill Education.
- 7 Singh, J.K. Venture Capital Financing in India. DhanpatRai and Company, New Delhi.
- 8 Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Fundamentals of Investment	Sessional Marks:40
Paper Code: COMM3228	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit 1: The Investment Environment

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

Unit 2: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: 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.

Unit 4: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

- 1 C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
- 2 Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- 3 R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- 4 N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education 5. Mayo, An Introduction to Investment, Cengage Learning.

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Consumer Affairs And Customer Care	Sessional Marks:40
Paper Code: COMM3229	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: This paper seeks to familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

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

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission

Advertising:

Unit 5: Consumer Protection in India

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

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

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. The Consumer Protection Act, 1986

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST. Vol.11. pp.29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE Society , New Delhi.
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India. New Delhi.

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Business Tax Procedure And Management	Sessional Marks:40
Paper Code: COMM3230	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit 1:

Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax

Unit 2:

Assessment, re-assessment, rectification of mistakes Appeals and revisions

- Preparation and filing of appeals with appellate authorities
- Drafting of appeal; statement of facts and statement of law

Unit 3:

Penalties and prosecutions, Settlement Commission, Search, seizure and survey

Unit 4:

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax

Unit 5:

Information Technology and Tax administration

TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and KapilSinghanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Akhileshwar Pathak and SavanGodiawala, Business Taxation, McGraw Hill Education

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur. **Note: Latest edition of text books may be used.**

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B.COM(H)

Course Title: International Business	Sessional Marks:40
Paper Code: COMM3231	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit 1:

1. 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.
2. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit –II

1. 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.
2. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit –III

1. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC)
2. 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.

Unit –IV

1. Organisational structure for international business operations; International business negotiations.
2. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit –V

1. 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.
2. 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)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
4. SumatiVarma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

Note: Latest edition of text books may be used.

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Industrial Relations And Labour Laws	Sessional Marks:40
Paper Code: COMM3232	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Contents:

Unit 1: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

Unit 2: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

Unit 3: Collective Bargaining and Workers' Participation in Management

1. Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
2. Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 4: Discipline and Grievance Redressal

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

Unit 5:

1. **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure
2. **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

Suggested Readings

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House

Ltd Note: Latest edition of text books may be used.

PDM UNIVERSITY
DEPARTMENT OF COMMERCE
B.COM(H)

Course Title: Business Research Methods And Project Work	Sessional Marks:40
Paper Code: COMM3232	Theory Paper Marks: 60
Credits: 06	Total Marks: 100
	Duration of Examination: 03 hrs

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods

Unit 1: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods-Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement and Hypothesis Testing

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources
Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression

Unit 4: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Unit 5: Project Report

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit 1: to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.