

**PDM UNIVERSITY**  
**Faculty of Commerce and Management Studies**  
**Department of Commerce**  
**Master of Commerce (M.Com)**

**CURRICULUM**

**STUDENTS LEARNING OUTCOMES**

The curriculum and syllabi of program (2018-20) **M.Com(General)** are as prescribed by UGC(Universities Grants Commission). In general, **FIFTEEN STUDENT OUTCOMES** (a-o) have been identified and the curriculum and syllabi have been chosen in such a way that each of the modules meets one or more of these outcomes. Student outcomes describe what students are expected to know and be able to do by the time of post-graduation. These relate to the skills, knowledge, and behaviors that students acquire as they progress through the program. Further each course in the program spells out clear instructional objectives which are mapped to the student outcomes.

**The Learning outcomes are:**

- (a) Ability to deal with the legal aspect of different business situations.
- (b) Ability to apply knowledge of Mathematics, Statistics and management to develop understanding of business environment.
- (c) Ability to apply tools of consumer behavior and firm theory to business situations.
- (d) Ability to understand finance, marketing and human resource and information technology concepts and their applications based on broad education acquired.
- (e) An ability to identify and analyze simple & complex problems related to business.
- (f) An Ability to work in a system, component, or process to meet desired needs within realistic constraints such as health & safety, economic, aesthetic, environmental, social, legal, ethical and sustainability.
- (g) Ability to analyze the ways in which the natural environment and the society impact the establishment and continuation of business.
- (h) Ability to understand behavior and impact of various parameters on business operations.
- (i) Ability to work effectively in diverse groups, teams and exhibit leadership qualities.
- (j) To develop an understanding on global environment and its protection.
- (k) To understand the basic aspects related to commerce and relate the same with the current environment.
- (l) Ability to understand the nature and working of financial markets and institutions.
- (m) The student will be able to understand the various methodologies regarding online business dealings using E-Commerce infrastructure.
- (n) The student will understand the effect of business operations in the International Arena.
- (o) The course will give a thorough understanding of the economy and business, beyond the daily management of an organization.

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**PROGRAM STRUCTURE**

<b>Category</b>	<b>Sub-Category</b>	<b>Total Number of Credits (BBA)</b>	<b>Min Required Credits(BBA)</b>
COMMERCE	Program Core (PC)	65	65
	Program Elective (PE)	16	12
	Generic Elective (GE)	8	4
	Project (PD)	2	2
	<b>Total</b>	<b>91</b>	<b>83</b>

**Note: Students are to earn at least 83 credits out of 91 credits to become eligible for the award of M.Com degree.**

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**PROGRAM STRUCTURE**

**SEMESTER - I**

SNO.	Module Code	Sub-Category	Module	Teaching Schedule				C	Evaluation Scheme		
				per week					Int.	Ext.	Total
				L	T	P	Total				
1.	COMM 5101	PC	Statistical Analysis and Research Methodology	5	0	0	5	5	40	60	100
2.	COMM 5102	PC	Managerial Economics	5	0	0	5	5	40	60	100
3.	COMM 5103	PC	Accounting Theory	5	0	0	5	5	40	60	100
4.	COMM 5204 OR COMM5205	PE	Management Concepts and its Application Or Business Environment	4	0	0	4	4	40	60	100
5.	COMM5106	SP	Special Problem	0	0	4	2	2	50	0	50
<b>Total</b>				<b>19</b>	<b>0</b>	<b>4</b>	<b>21</b>	<b>21</b>	<b>210</b>	<b>240</b>	<b>450</b>

L      Lecture  
T      Tutorial  
P      Practical  
C      Credits

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**Statistical Analysis and Research Methodology**

**L T P**  
5 0 0

MODULE CODE	COMM5101
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

A study of the subject matter presented in this course will enable the students tounderstand fundamental knowledge various statistical tools and methods and analyzeand interpret data for managerial decision making.

1. To acquaint the students with various statistical tools.
2. To understand different techniques used to business decision making.
3. To understand the correlation & regression relationship.
4. To understand the various Probability and Probability Distribution.
5. To gain insight of sampling distribution and report writing
6. To develop knowledge of hypothesis & various test to check level of significance.

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**LEARNING OUTCOMES**

Following this course student will be able to:

1. Develop the understanding of statistical tools in day to day business.
2. Helps to make them understand different types of measures.
3. Knowledge of properties of correlation & regression methods & techniques.
4. An ability to understand the various methods of sampling.
5. Apply the knowledge of research concepts in various decisions making
6. Helps to get knowledge about the role of hypothesis in research.

**MODULE CONTENT**

**UNIT-I: Probability and Probability Distribution :**

Probability: Probability and Expectation; Approaches to probability: Addition; Multiplication and Bayes Theorem; Mathematical Expectation; Probability Distribution: Binomial; Poisson; Exponential; Beta and Normal Distributions.

**UNIT-II: Hypothesis Testing Power of a test;**

Large sample tests for proportions; Small sample tests –t and F tests; Non Parametric Tests: Chi-square test; Sign test; Median test and Rank correlation test.

**UNIT-III: Sampling Distributions and Statistical Quality Control :**

Sampling Distributions :Methods of sampling; Sampling distribution of a statistic and its standard error; Point Estimation and interval estimation; Properties of an estimator; Statistical Quality Control: Control charts for variables and attributes; Acceptance sampling.

**UNIT-IV: Regression Analysis and Research Methodology**

Partial and Multiple Correlations; Regression (Up to three variables) analysis. Methodology: Research Problem; Research Design; Quantitative and Qualitative Research; Primary Method: Steps, Pre-testing; Validity and Reliability. Scaling techniques, Report writing.

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"> <li>1. Statistics for Management: R I Levin and D S Rubin Prentice-Hall of India, New Delhi</li> <li>2. Statistics for Business and Economics: R P Hooda Macmillan India Ltd, New Delhi</li> <li>3. Quantitative Approach to Managerial Decisions: L W Hien Prentice Hall, New Jersey, India, Delhi</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Fundamentals of Operations Research: Ackoff and Sasieni John Wiley and Sons Inc, New York</li> </ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

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**MAPPING OF COURSE LEARNING OUTCOMES**

Program Outcomes	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Course Learning Outcomes		1			5				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,
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**Managerial Economics**

**L T P**  
**5 0 0**

MODULE CODE	COMM5102
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES :**

A study of the subject matter presented in this course will enable the students to understand analytical tools of Economics and apply this knowledge in managerial decision- making To develop economic way of thinking in dealing with economic factors that influence business.

1. To enable them about economic analysis of business policies.
2. To use economic reasoning to problems of business.
3. To enable the students to understand the elasticity theory.
4. To enable the students to be aware of various types of cost.
5. To understand various factors of production.
6. To understand analytical tools of economics
7. To apply the tools for rational managerial decision making

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**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**

**Unit-1 : Managerial Economics and its Theories:**

Nature and scope of Managerial Economics; Managerial economists; Role and responsibilities; Firm and its objectives; Theories of the firm; Relevance of profit maximization in the modern context

**Unit-2: Consumer Behaviour**

Law of Demand; Elasticity of demand; Consumer equilibrium-utility and Indifference curve approach; Revealed preference theory of consumer choice; Demand estimation for major consumer durable and non-durable products; Demand forecasting.

**Unit-3: Production and Cost Production:**

Production function; Concept of productivity; law of variable proportions and returns to scale  
Cost: Cost function: Classification of costs; Relationship between short run and long run cost

**Unit-4: Price determination and equilibrium**

Price determination and equilibrium of firm and industry under different market conditions: Perfect competition; Monopoly; Monopolistic competition; and Oligopoly; Pricing practices: Economics of advertisement costs; Barrier to entry; Basis pricing; Transfer Pricing; Dumping and other practices.

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<b>Text/Reference Books:</b>  1. Micro Economics: Pindyck Robert S. and Daniel L. Rubinfeld Prentice Hall of India, New Delhi  2. Micro Economics: Theory and Applications: .Madala G.S. and Ellen Miller McGraw Hill Book Company, New York
<b>REFERENCE</b>	1. Managerial Economics: Joel Dean Prentice Hall, Delhi  2. Micro Economics for Management Students: R H Dholkia and A L Oza 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.

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

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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**Accounting Theory**

**L T P**  
**5 0 0**

MODULE CODE	<b>COMM5103</b>
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

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

1. To provide knowledge and understanding of need and basics of accounting theory.
2. To provide understanding of complexities of accounting theory
3. To enable understanding of financial reporting
4. To enable understanding of Issues in accounting standard setting
5. To enable understanding of depreciation accounting ,valuation of asset and liabilities
6. To provide understanding of current developments in financial accounting and reporting

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**LEARNING OUTCOMES**

Following this course student will be able to:

1. Ability to recognize and understand legal and standards requirements related to the accounting profession.
2. Ability to prepare financial statements in accordance with Generally Accepted Accounting Principles.
3. Ability to apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
4. Ability to harmonize accounting statements as per standards
5. Ability to evaluate the relevance of accounting theories to a contemporary business environment.
6. Ability to disclose financial results as per standard requirement and appropriate reporting standards.

**MODULE CONTENT**

**Unit 1: Basics of Accounting Theory**

Accounting Theory: Nature and Scope; Accounting methodology; Different approaches to theory construction; Conceptual aspect of financial accounting and reporting;

**Unit 2: Accounting Standard**

Issues in accounting standard setting; Accounting standards in India; Income concepts for financial reporting; Measurement and reporting of revenues; Expenses; Gains and losses; Depreciation policy; Valuation of asset and liabilities; Revaluation of fixed assets and income measurement

**Unit 3: Analysis and Interpretation**

Adjustments for change in prices and financial reporting; Analysis and interpretation of statements of changes in financial position-cash; Working capital and total resource bases; Nature of ownership equities.

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**Unit 4: Corporate Reporting**

Objectives; Disclosure requirements; Periodic and segment reporting; Harmonization of corporate reports; current developments in financial accounting and reporting.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	1. Accounting: Text and Cases: R N Anthony, D F Hawkins and K A Merchant McGraw Hill, New York 2. Accounting Theory and Practice: JawaharLal Himalaya Publishing House, New Delhi
<b>REFERENCE</b>	3. Accounting Theory, Porwal Tata McGraw Hill, 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.

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

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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**Management Concepts and its Application**

**L T P**  
5 0 0

MODULE CODE	<b>COMM5104</b>
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

A study of the subject matter presented in this course will enable the student to understand the basis of business management and its functions, and familiarize the students with current management practices.

1. To develop knowledge and understanding of Management.
2. To understand different approaches of management.
3. To understand the functions of management.
4. To enable the understanding about motivation concepts and theories
5. To develop knowledge of planning and organizing
6. To develop knowledge of leadership styles and theories

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**LEARNING OUTCOMES**

Following this course students will be able to:

1. Ability to develop the understanding of management.
2. Ability to plan and organise for effective management.
3. Ability to apply motivation theories in the field of management.
4. An ability to think strategically and plan accordingly.
5. Ability to apply leadership theories in the field of management.
6. Helps to get knowledge about organizing the things in organization.

**MODULE CONTENT**

**Unit 1: Management Thought and Function of Management Schools of Management**

**Thought:** Scientific; Process; Human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills; Managerial Functions: Planning; Organizing- concept; Principles; Theories; Types of organizations; Authority and responsibility; Power; Delegation, Decentralization; Staffing; Directing; Coordinating; Control.

**Unit 2: Motivation Theory**

Motivation: Process of motivation; Theories of motivation- need hierarchy theory; Theory X and theory Y; Two factor theory; Alderfer's ERG theory; McClelland's learned need theory; Victor Vroom's expectancy theory; Stacy Adams equity theory

**Unit 3: Leadership Theory**

Leadership: concept; Leadership styles; Theories- Trait theory; Behavioral theory; Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

**Unit 4: Communication Interpersonal and Organizational communication:**

Concept of two-way communication; communication process; Barriers to effective communication types of organizational communication; improving communication;

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	1. Organizational Behaviour: Griffin and Ricky Houghton Mifflin co, Boston 2. Organizational Behaviour and Management: Ivancevich and Micheel Tata McGraw-Hill, New Delhi
<b>REFERENCE</b>	3. Organizational Behaviour: Fred Luthans McGraw-Hill, New York 4. Principles and Practice of Management: T N Chhabra Dhanpat Rai and Co., Delhi

**METHODS OF TEACHING AND STUDENT LEARNING**

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**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

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**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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**Business Environment**

**L T P**  
5 0 0

MODULE CODE	COMM5205
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

The aim of this subject is to teach students to understand the overall business environment within which organization has to function, develop insight about how any business can avail the opportunities and overcome the threats existing for it in the uncontrollable external environment

1. To understand the concept of micro and macro environment in which business organization operates.
2. To develop knowledge about different economic reforms.
3. To gain depth knowledge of various economic policy, industrialization trends and industrial policy
4. To understand the competitive environment.
5. To acquaint the students about the challenges of globalization.
6. To enhance the knowledge of students about various Act in Business.

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**LEARNING OUTCOMES:**

Following this course students will be able to:

1. Develop the conceptual understanding about business environment
2. Provide insight to students of its implication for decision making.
3. The students become able to understand the monetary and fiscal environment.
4. Enhance the ability to understand different business opportunities.
5. Ability to understand the position of Indian economy in global scenario.

**MODULE CONTENT**

<p><b>Unit- 1: Environmental Factor and its Scanning Business environment:</b> Nature and importance; Interaction matrix of different environment factors; assessment of environmental and its techniques</p>
<p><b>Unit-2: Economic planning in India Economic planning in India:</b> objectives; Strategies and problems; Economic reforms 1991:Privatization; Globalization; Disinvestment in Public Sector Units Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy; Industrial sickness; Development and protection of Small Scale Industry</p>
<p><b>UNIT -3: Socio-cultural Environment</b> Social values and attitudes; dualism in Indian society and problems of uneven income distribution; Social responsibility of business; Consumerism in India.</p>
<p><b>UNIT-4 : Political and Legal Aspect of Business Environment</b> Critical elements of political environment; Government and business; The Environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Right to Information Act.</p>

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	1. Economic Reforms in India, Arya and Tandon Deep and Deep Publishers, New Delhi 2. Essentials of Business Environment, K Aswathappa Himalaya Publishing House, New Delhi 3. Business Environment, Francis Cherunilam Himalaya Publishing House, New Delhi
<b>REFERENCE</b>	1. Business Environment: Justin Paul Tata McGraw Hill, New Delhi 2. Economic Environment of Business: Mishra and Puri Himalaya Publishing House, New Delhi

**METHODS OF TEACHING AND STUDENT LEARNING**

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**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

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**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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

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**Programme structure**

**2<sup>nd</sup> Semester**

SNO.	Module Code	Module Type	Module Name	Teaching Schedule				Credits	Evaluation Scheme		
				per week					Int.	Ext.	Total
				L	T	P	Total				
1.	COMM 5107	PC	Security Analysis and Portfolio Management	5	0	0	5	5	40	60	100
2.	COMM 5108	PC	Advance accounting	5	0	0	5	5	40	60	100
3.	COMM 5109	PC	Marketing Management	5	0	0	5	5	40	60	100
4.	COMM 5110	PC	Accounting for Managerial Decision	5	0	0	5	5	40	60	100
5.	COMM 5211 OR COMM 5212	PE	Organizational Behavior OR International Economics	4	0	0	4	4	40	60	100
<b>Total</b>				<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>200</b>	<b>300</b>	<b>500</b>

L      Lecture

T      Tutorial

P      Practical

C      Credits

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**Security Analysis and Portfolio Management**

**L    T    P**  
**5    0    0**

MODULE CODE	COMM 5107
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

The aim of this subject is to teach students to understand the basic concept of investment and portfolio management.

1. To provide knowledge and understanding of concepts of investment.
2. To provide understanding of investment model.
3. To provide understanding of stock market and security analysis.
4. To provide understanding of portfolio management.

**LEARNING OUTCOMES**

Following this course student will be able to:

1. Develop the understanding and significance of investment analysis.
2. Ability to interpret different investment options.
3. Ability to analyse various models for security analysis.
4. Ability to understand stock market dynamics.

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**MODULE CONTENT**

<p><b>Unit- 1: Risk and Return Analysis</b></p> <p>Nature, process and scope of financial assets investment decisions; Structure of Indian Securities market-An overview; Sources of Financial Information; Securities Analysis: two-parameters Frame work; Understanding of return and risk of a security; Types of return and risk; Sources of risk.</p>
<p><b>Unit-2 :Valuation of securities</b></p> <p>Valuation of securities: Bonds; Debentures; Preference shares and equity shares; Fundamental And technical analysis; EMH.</p>
<p><b>Unit-3 :Portfolio Theories and Management</b></p> <p>Portfolio Theories and Management: Traditional and Modern Portfolio Theories; Single and Multi-index models; Markowitz Model; Sharpe’s Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT); performance evaluation of portfolios; Problems associated with revision of portfolio; Active and Passive portfolio management.</p>
<p><b>Unit-4: Security Markets</b></p> <p>Security Markets: Secondary and Primary; Public Issue; IPO and other types of issues in securities in India; Participants in the securities market; Stock-Market: Stock-Exchanges; Trading and Settlement; Stock market quotations and Issues; SEBI and Future challenges in the settlement of securities market; SEBI guidelines in primary and secondary capital markets.</p>

**RECOMMENDED BOOKS**

<p><b>TEXT BOOK</b></p>	<ol style="list-style-type: none"><li>1. Investment Analysis and Portfolio Management: Reiley and Brown Thomson Learning, Bombay</li><li>2. Security Analysis and Portfolio Management: Pandian Vikas Publishing House, New Delhi</li></ol>
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<b>REFERENCE</b>	<p>1. Security Analysis and Portfolio Management: Fischer Donald E and Ronald J Jordan Prentice Hall of India, New Delhi</p> <p>2. Investments, William F Sharpe: Jeffery V and Gordon J Alexande Prentice Hall of India, New Delhi</p> <p>3. Investment Analysis and Management: Fransis Clark Tata McGraw Hill Publishers, New Delhi</p> <p>4. Portfolio Management: Barua, Verma and Raghunathan TMH, New Delhi</p> <p>5. Portfolio Management: S Kevin Prentice Hall India, New Delhi</p>
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**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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

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

**L T P**  
**5 0 0**

MODULE CODE	COMM 5108
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

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

1. To provide knowledge and understanding of need and basics of share and debenture accounting
2. To provide understanding of complexities of financial statement.
3. To enable understanding of funds flow statement.

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4. To enable understanding of preparation of financial statements including adjustments.
5. To enable understanding of concept and methods of calculation of goodwill.
6. To provide understanding of accounts related to amalgamation and reconstruction of company.

### **LEARNING OUTCOMES**

Following this course student will be able to:

1. Develop the understanding of all necessities of preparation of accounts.
2. Develop an understanding of accounting treatment for share capital transaction.
3. An understanding of accounting treatment of redemption of debenture.
4. Ability to prepare financial statements including any adjustments.
5. Ability to prepare funds flow statement.
6. Ability to understand the concept and methods of calculation of goodwill.
7. Ability to prepare accounts related to amalgamation.
8. Ability to prepare accounts related to reconstruction of company.
9. Ability to know about different reconstruction scheme.

### **MODULE CONTENT**

**Unit 1: Issue and Redemption of Shares and Debenture**

Accounting for issue and Redemption of Shares and Debenture; Issue of Shares at different values; Issue of two classes of shares; Under-subscription; Oversubscription; Calls in arrears; Calls in advance; Forfeiture of Shares; Re-issue of forfeited shares; Right Issue. Classes of Debentures; Issue of Debentures; Term of issue of Debentures; Discount on Debentures; Redemption of preference shares; Accounting entries; Methods of Redemption of Debentures

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**Unit 2: Analysis and interpretation of financial statements**

Final accounts and Financial Statements of companies-P and L Account Balance sheet; Statutory Requirements ;Managerial Remuneration; Divisible profits;Dividend;Bonus Shares. Analysis and interpretation of financial statements –Balance sheet; Form of balance sheets; Balance sheet equation; Profit and Loss Accounts and Fund Flow Accounting –Criticism of Published Accounts; Corporate Reporting information Disclosure and Design of Accounts - Limitations; Points for Consideration in disclosure; Financial Position statements Disclosure Practices

**Unit 3: Valuation of Goodwill and Shares**

Valuation of Goodwill: Shares and Debentures/ Bonds; Goodwill: Definition-Necessary Factors determining the value –methods; Valuation of Shares: Circumstances; Methods.

**Unit 4: Amalgamation; Absorption and Reconstruction of Companies**

Accounting issues relating to Amalgamation; Absorption and Reconstruction of Companies-Meaning calculation of purchase consideration; Accounting entries; Inter Company Owings ; Inter Company unrealized Profits ;Inter Company holdings ; Merger and acquisition ;Iteration of Share Capital; Scope of Internal Reconstruction Entries ;Internal Reconstruction Vs. External Reconstruction Scheme.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. M.C. Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts. Vol.- I.</i> S. Chand &amp; Co., New Delhi.</li><li>2. S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting.</i> Vikas Publishing House, New Delhi.</li></ol>
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<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i>. McGraw-Hill Education, 13th Ed. 2013.</li> <li>4. Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i>, Pearson Education.</li> <li>5. J.R. Monga, <i>Financial Accounting: Concepts and Applications</i>. Mayur Paper Backs, New Delhi.</li> <li>6. Deepak Sehgal. <i>Financial Accounting</i>. Vikas Publishing H House, New Delhi.</li> <li>7. Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i>, International Book House</li> <li>8. Goldwin, Alderman and Sanyal, <i>Financial Accounting</i>, Cengage Learning.</li> <li>9. Tulsian, P.C. <i>Financial Accounting</i>, Pearson Education.</li> <li>10. <i>Compendium of Statements and Standards of Accounting</i>. The Institute of Chartered Accountants of India, New Delhi</li> </ol>
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**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

**EVALUATION**

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

- Approved refinement decisions due for implementation,
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- Problems encountered in the subject delivery,
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**Marketing Management**

**L T P**

**5 0 0**

MODULE CODE	COMM5109
CREDIT POINTS	5
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 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.

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**LEARNING OUTCOMES**

Following this course students will be able to:

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

**MODULE CONTENT**

**Unit 1: Introduction**

Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning-an overview. Market Analysis and Selection: Marketing environment macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organizational buyers; Consumer decision-making price

**Unit 2: Product and Pricing decision**

Product Decision: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle-strategic Implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates

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**Unit3: Distribution and Promotional decision**

Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget;

Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – Tools and techniques.

**Unit 4: Marketing Research and Organization**

Meaning and scope of marketing research; Marketing research process. Marketing Organization and Control: Organizing and controlling marketing operations.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Principles of Marketing: Philip Kotler and Gary Armstrong Prentice Hall, New Delhi</li><li>2. Marketing Management: V S Ramaswamy and s Namakumari Macmillan India, New Delhi</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Marketing Management: RajanSaxena Tata McGraw Hill Education Pvt. Ltd, New Delhi.</li><li>2. Principles of Marketing : E Boone Louis and L Kurtz David Cengage Learning, New Delhi</li><li>3. Marketing Planning Implementation and control: William M Pride and O C Ferrell Cengage Learning, New Delhi</li></ol>

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**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	20
3.	Group Discussion	4	5
4.	End Semester Exam	1	70

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

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**EVALUATION**

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

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**Accounting for Managerial Decision**

**L T P**  
**5 0 0**

MODULE CODE	COMM5110
CREDIT POINTS	5
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.

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

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**LEARNING OUTCOMES**

Following this course students will be able to:

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

**MODULE CONTENT**

**UNIT-I: Management Accounting and Management Information System:**

Meaning, Objectives, Nature, Tools and techniques of management accounting; Installation of management accounting system; Management Information System and Reporting: Objectives; Types and methods of reporting; Need of reporting system; Designing and installation of a reporting system.

**UNIT-II: Marginal Costing and Break-even Analysis:**

Concept of Marginal Costing and Break-even Analysis; Marginal costing versus absorption costing; Preparation of income statements; Break-even analysis and Cost-Profit- volume analysis; Composite break-even-point; Managerial applications of marginal costing

**UNIT-III: Budgeting and Standard Costing:**

Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting. Standard Costing and Variance Analysis: Types of standards; Setting of standards and their revision; Variance analysis – Material; labour and overheads; control of variances.

**UNIT-IV: Responsibility Accounting and Divisional Performance:**

Measurement Meaning; Significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing.

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**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	Accounting for Managerial Decisions: <ol style="list-style-type: none"> <li>1. J K Aggarwal, R K Aggarwal and M.L.Sharma Ramesh Book Depot, Jaipur.</li> <li>2. Management Accounting: M Y Khan and P K Jain Tata McGraw Hill, New Delhi</li> </ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"> <li>1. Introduction to Management Accounting: Horngren, Sundem and Stratton Pearson Education, New Delhi</li> </ol>

**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

**Theory:**

Assessment #	Type Of Assessment	Per Semester	Maximum Mark
1.	Class Test	4	5
2.	Sessional Test	2	20
3.	Group Discussion	4	5
4.	End Semester Exam	1	70

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

**L T P**  
**5 0 0**

MODULE CODE	COMM 5211
CREDIT POINTS	5
FORMATIVE ASSESMENT MARKS	40
SUMMATIVE ASSESMENT MARKS	60
END SEMESTER EXAM DURATION	3 hrs
LAST REVISION DATE	

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

**OBJECTIVES:**

The aim of this subject is to teach students how to understand , predict and control human behaviour in organisations and to enable the students to develop understanding of behavioural processes in Organizations at individual and group level and manage the individual and group dynamics in organizational setting.

1. To develop knowledge and understanding of behaviour of individual and groups in the organization.
2. To enable them to grasp concept of diversity in the organization.
3. To develop skills to differentiate among people with respect to perception, motivation and need recognition.
4. To involve themselves in continuous learning and developing favourable attitude while maintain values
5. To identity value of group involvement and team building.

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6. To maintain the organizational culture and socialized environment for the work.
7. To describe the process of initiating change and effective organizational development

**LEARNING OUTCOMES**

Following this course student will be able to:

1. Acquaint themselves to apply organizational theory as it relates to management practices, employee relations, and structure of the organization.
2. Analyse perceptual distortions and attitude formation.
3. Identify value of motivation, emotional intelligence and stability in resolving organizational problems.
4. Describe the impact of corporate culture on employee behaviour
5. Analyse group formations, team dynamics, team building strategies and cultural diversity.
6. Appraise the requirement of change and continuous development being a part of the organization while maintaining organizational culture.

**MODULE CONTENT**

**Unit-1: Introduction**

Organizational Behavior: concept and significance; Relationship to other fields; OB Model, ethics and ethical behavior in organizations. Learning: meaning and definition, process, theories of learning, OB in learning organization.

**Unit-2 Attitude & Personality**

Attitude: meaning and definition, components, functions, formation, changing of attitude, prejudice and attitude. Personality: meaning and definition, the big five personality model, the Myers-Briggs Type Indicator, additional work related aspects of personality.

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**Unit-3: Group performance**

Perception: meaning and definition, process, factors influencing perception, perceptual errors or distortions. Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group performance factors, group norms, group status, group size, cohesiveness, social loafing. Team: types, team composition factors, team development.

**Unit-4: Conflict Management**

Organizational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict. Organizational development: Concept; Need for change, resistance to change; Theories of planned change; organizational diagnosis; OD intervention.

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Organisational Behaviour : K Aswathappa Tata McGraw Hill, New Delhi</li><li>2. Understanding Organizational Behaviour: UdaiPareek New Delhi Oxford University Press</li></ol>
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<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Griffin, Ricky W: ;OrganisationalBehaviour, Houghton Mifflin co., Boston.</li><li>2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. oodman:</li><li>3. Organizational Behavior, south western college Publishing, Ohio.</li><li>4. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organizational Behavior:</li><li>5. Utilizing Human Resources, Prentice Hall, and New Delhi.</li><li>6. Ivancevich; John and Micheeol T. Matheson: Organizational Behaviors and Management, Tata McGraw-Hill, New Delhi.</li><li>7. Luthans, Fred: Organizational Behaviors, McGraw-Hill, New York</li><li>8. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, And New Delhi.</li><li>9. Robbins, Stephen P, and Mary Coulter: management, Prentice hall, New Delhi.</li><li>10. Robbins, Stephen P: Organizational Behavior, Prentice hall. New Delhi.</li><li>11.Steers Richard m. and J. Stewart black: organizational behaviors, Hrper Collins college Publishers, New York.</li><li>12 Sukla, Madhukar: UnderstandingOrganisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.</li></ol>
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**Department of Commerce**  
**Master of Commerce**

**METHODS OF TEACHING AND STUDENT LEARNING**

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

**ASSESSMENT METHODOLOGIES:**

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

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

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

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**EVALUATION**

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

- Approved refinement decisions due for implementation,
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- Report discussed and analysed, actions taken as a result of this process and are communicated to the main stakeholders.

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**International Economics**

**L T P**  
**5 0 0**

MODULE CODE	COMM5212
CREDIT POINTS	5
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 course aims to provide a framework for consistent reasoning about international flows of goods, factors of production, and financial assets, trade policy and monetary policy in open economy.

1. Compare alternative theories of international trade
2. Analyse and test international trade models
3. Evaluate the impact of tariffs and non-tariff barriers
4. Identify the validity and efficiency of protectionist policies
5. Estimate the impact of preferential trade arrangements
6. Read and analyse the nation's balance of payment

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**LEARNING OUTCOMES**

Following this course students will be able to:

1. Understand how a foreign exchange market operates.
2. Predict movements in the value of the U.S. dollar and other currencies in response to changes in the world economy and macroeconomic policies.
3. Compare the exchange rate regimes and international monetary standards.
4. Analyse international investment, banking, debt, and risk.
5. Explain financial crises in emerging economies, their causes and solutions.
6. Explain the impact of various types of international taxes.

**MODULE CONTENT:**

<p><b>Unit 1: Introduction</b></p> <p>An introduction to International economics, International trade and Protection; Essential: Ricardo and comparative advantage, factor price equalization and trade, standard trade models and country welfare, Market imperfection and trade.</p>
<p><b>Unit 2: International movements and trade</b></p> <p>International factor movements; international labour mobility, international capital flows,; multinational firms and FDI; Tariffs and non-tariffs barriers to trade, strategic trade policies, Political economy of trade,WTO, Preferential Trading Arrangements, Custom unions and economic integration.</p>
<p><b>Unit 3: International income accounting</b></p> <p>International macroeconomics -an introduction, National income accounting and Balance of payments,</p> <p>Asset approach to exchange rate determination, Price Levels and the Exchange Rate in the Long Run,</p> <p>Output and the Exchange Rate in the Short Run.</p>

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**Unit 4: International money system**

Fixed exchange rate regime, The international monetary system, International capital markets and emerging markets

**RECOMMENDED BOOKS**

<b>TEXT BOOK</b>	<ol style="list-style-type: none"><li>1. Krugman, Paul, and Obstfeld, Maurice. 2008. International Economics: Theory and Policy. AddisonWelsey</li><li>2. Chang, Ha-Joon. 2002. Kicking Away the Ladder: Development Strategy in Historical</li><li>3. Perspective. London: Anthem Press</li><li>4. Stiglitz, Joseph. 2002 (or 2003). Globalization and Its Discontents. New York: W.W. Norton &amp;Company</li></ol>
<b>REFERENCE</b>	<ol style="list-style-type: none"><li>1. Shaikh, Anwar. 2003. "Globalization and the Myth of Free Trade"</li></ol>

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**Theory:**

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1.	Class Test	4	5
2.	Sessional Test	2	20
3.	Group Discussion	4	5
4.	End Semester Exam	1	70

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

**Theory:**

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

**MAPPING OF COURSE LEARNING OUTCOMES**

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

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