

**SEMESTER - V****STRATEGIC MANAGEMENT****1. Course Description**

Programme: B. COM (H & IPP)  
Course Code: U24/COM/DSE/509  
Course Type: DSE  
No. of credits: 5

Max. Hours: 75  
Hours per week: 5  
Max. Marks: 100

**2. Course Objectives**

- To orient the students to the concept & process of Strategic Management
- To introduce students to environmental analysis in establishing strategic intent in order to gain a competitive advantage
- To familiarize students with the strategies used by companies at corporate, business & generic levels and the process of evaluation & control

**3. Course Outcomes**

On completion of the course the student will be able to:

CO 1: Outline and illustrate the Strategic Management process (Application)

CO 2: Conduct an environmental analysis for a company based on internal & external factors (Analysis)

CO 3: Justify the need for various strategies at the corporate level (Evaluation)

CO 4: Classify & assess the different organizational structures and strategy implementation at the functional level (Evaluation)

CO5: Choose measures for strategic evaluation & control (Evaluation)

#### 4. Course Content

##### MODULE I: INTRODUCTION

15 Hours

Strategic Management - An Introduction - Evolution of business policy as a discipline - Defining strategy - Concept of Strategy – Levels of Strategy – Strategic Decision making – issues in strategic decision making – Strategic Management - Concept of strategic management - Characteristics of strategic management – elements in strategic management process – model of strategic management process;

##### MODULE II: ESTABLISHMENT OF STRATEGIC INTENT

15 Hours

Concepts of stretch, leverage & fit – Vision, Mission, Goals & Objectives – Environmental Analysis - Internal Analysis: Competitive Advantage – Competencies -SWOT Analysis –TOWS matrix – Value Chain Analysis - External Analysis: Components of External Analysis - Industry's dominant factors: Porter's Five Forces Model –PEST Analysis – Portfolio analysis: BCG model.

##### MODULE III: FORMULATING STRATEGY

15 Hours

Corporate level Strategies – Stability - Growth: Concentration, Integration, Diversification, Internationalization, Cooperative (Merger & Acquisition, JV, Strategic Alliances) - Retrenchment and Restructuring; Business Level Strategies – Generic Business Strategies – Cost Leadership – Differentiation – Focus – Integrating Cost leadership & Differentiation

##### MODULE IV: STRATEGY IMPLEMENTATION

15 Hours

Structural considerations - types of organizational structures – Entrepreneurial, Functional, Divisional, SBU, Matrix, ; Strategy Implementation – Functional and Operational implementation – Nature & need – Financial – Marketing – Operations – Personnel.

##### MODULE V: STRATEGIC EVALUATION AND CONTROL

15 Hours

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers - Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control - Evaluation techniques for strategic and operational control – Role of Organisational systems in evaluation – information systems – control system – reward system.

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**5. References**

1. Azhar Kazmi: Strategic Management & Business Policy, The McGraw Hill Companies
2. Thompson and Strickland : Crafting and Executing Strategy, Tata Mcgraw Hill
3. Fred r. David: Strategic Management, PHI
4. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern Publishing Company
5. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

**6. Syllabus Focus**

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National need	In the backdrop of a highly competitive and dynamic business environment, this course helps students develop an understanding of some of the important analytical approaches that underlie the discipline of business strategy for optimum utilization of scarce resources.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module 2 & 3	(1) Environmental analysis of companies  (2) Strategy formulation for a new brand

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**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Participative Learning	Presentation
2.	Problem Solving	Case study
3.	Problem solving	Research Project

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA – 1 – Written Test	Written Exam
CO2	CIA – 2 – Environmental Analysis	
CO3	CIA – 2 – Research Report & Presentation	
CO4	CIA – 1 – Written Test	
CO5		

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**b) Model Question Paper- End Semester Exam****STRATEGIC MANAGEMENT  
Model Question Paper**

**Course code: U24/COM/DSE/509**  
**No. of credits: 5**

**Max Marks: 60**  
**Time: 2 hrs**

**Section A**

**Answer the following:**

**5 x 10 = 50**

1. What is Strategic Management? How has Business policy evolved as a discipline leading to Strategic Management?

Or

2. Illustrate in detail the process of Strategic Management.

3. Identify how Vision, Mission, Goals & Objectives help in establishing strategic intent?

Or

4. Explain how the BCG model can help in effective resource allocation.

5. Write an essay on various growth strategies a business can adopt.

Or

6. Explain the types of retrenchment & restructuring strategies and the circumstances under which they are used.

7. Explain the structural conditions for a business to keep in mind for effective strategic implementation.

Or

8. Write an essay on (a) Financial & (b) Personnel functional implementation in a business organization.

9. What are the barriers to strategic evaluation? How can they be overcome?

Or

10. What role do organisational systems play in evaluation?

**Section B**

**Answer any 5 of the following:**

**5 x 2 = 10**

11. Strategy

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12. Leverage & Fit
13. Competitive advantage
14. Joint venture
15. Differentiation
16. SBU
17. Operation control

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO 1	2	10	1	2
2	15	CO 2	2	10	2	2
3	15	CO 3	2	10	2	2
4	15	CO 4	2	10	1	2
5	15	CO 5	2	10	1	2

## d) Paper Setting guidelines as per Bloom's Taxonomy

SECTION A - INTERNAL CHOICE				5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Explain	CO 1	Level II
2	Module 1	Illustrate	CO 1	Level II
3	Module 2	Identify	CO 2	Level III
4	Module 2	Adapt	CO 2	Level III
5	Module 3	Distinguish	CO 3	Level IV
6	Module 3	Justify	CO 3	Level IV
7	Module 4	Examine	CO 4	Level IV
8	Module 4	Compare	CO 4	Level IV
9	Module 5	Determine	CO 5	Level V
10	Module 5	Evaluate	CO 5	Level V
SECTION B - ANSWER ANY 5 OUT OF 7				5 Q X 2 M = 10 M

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**SEMESTER - V****SERVICES MARKETING****1. Course Description**

Programme: B.COM (H & IPP)  
Course Code: U24/COM/DSE/503  
Course Type: DSE  
No. of credits: 5

Max. Hours: 75  
Hours per week: 5  
Max. Marks: 100

**2. Course Objectives**

- To define and recall the unique characteristics that distinguish services from tangible goods
- To apply services marketing strategies to build and sustain customer relationships

**3. Course Outcomes**

After the successful completion of the course, the student will be able to:

CO1: Recall the unique characteristics of Services

CO2: Explain the importance of aligning 7 P's with the unique characteristics of Services

CO3: Analyse the impact of service quality on customer satisfaction

CO4: Explain how cultural factors, social factors and psychological factors influence consumer decision making process

CO5: Apply services marketing principles to various service organisations like banks, hospitals etc.

**4. Course Content****MODULE I: FOUNDATIONS OF SERVICES MARKETING**

(15 Hrs)

Introduction – The services concept – Service industry – Nature of services – Characteristics of services – Classification of services – Reasons for the growth of services – service environment in India.

**MODULE II : SERVICES MARKETING MIX**

(15 Hrs)

Segmentation, target marketing and positioning in services - Augmented service marketing mix (7 Ps – Product, Pricing, promotion, Placement, People, Process, physical evidence)

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Developing the service product/ intangible product – Services product planning - Service Life Cycle - Services pricing strategy- Services promotions – Services placement – managing service demand & quality

### MODULE III : DISTRIBUTION STRATEGIES FOR SERVICES (15 Hrs)

Physical evidence - Role of communication in service marketing – Employees role in service delivery – People and internal communication – Process of operations and delivery of services – Monitoring and measuring customer satisfaction – Concept of SERVQUAL Model and GAP model - Role of technology in service marketing – E-services marketing.

### MODULE IV : CONSUMER BEHAVIOUR IN SERVICES (15 Hrs)

Consumer decision making process – Determinants of Consumer Behaviour – Customer behaviour in service setting – customer expectations – consumer perceptions – Customer attitudes – Managing customer satisfaction – Customer loyalty – Customer delight – Customer retention – Customer research – Customer data mining – Service failure & recovery.

### MODULE V : MARKETING OF SERVICES (15 Hrs)

Marketing of Services – New paradigm and perspectives – customer as the centre of attention – automation in services – marketing in Tourism – Retail – Hospitality – Airlines – Telecom – Health care sector – Banking sector

## 5. References:

1. Baron S and Harris k – Services marketing: Text and cases (Palgrave) 2003.
2. Dr.Punithavathy Pandian – Financial Services and markets ( Vikas publication) 2012.
3. Lovelock – Services Marketing: People, technology and Strategy ( Pearson Education, 5 edition) 2001.
4. Zeithami – Services marketing ( TataMc-Graw-Hill, 3 edition) 1999.
5. S. L. Gupta – Marketing of services (Sultan chand).
6. Rama Mohana Rao K- Services marketing (Pearson Edition).
7. Govind Apte – Services marketing (Excel Publishers).
8. Shah Jehan – Services marketing (Himalaya Publishers).
9. Rampal Gupta – Services marketing (Galgotia Publishers).

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## 6. Syllabus Focus

### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National	Services Marketing plays a crucial role in addressing the national need for economic growth and development

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module III	Classroom Presentations
SD	Module V	Project Report

## 7. Pedagogy

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Participative Learning	Presentations
2.	Participative Learning	Role Play

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**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Classroom Presentations	
CO4		
CO5	CIA-2 Project Report	

**b) Model Question Paper – End Semester Exam****SERVICES MARKETING****MODEL QUESTION PAPER**

**Course Code: U24/COM/DSE/503**  
**No. of credits: 5**

**Max. Marks: 60**  
**Time: 2 Hrs**

**SECTION - A****I. Answer the following questions****5 x 10 = 50 M**

1. Describe the characteristic features of Services

**OR**

2. Recall the factors responsible for the growth of Services in India

3. Describe 7 P's of Services Marketing

**OR**

4. Explain STP strategy of "Services"

5. Analyse the challenges businesses may face in managing physical evidence in Services

**OR**

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6. Examine the role of signage and symbols in shaping customer perceptions within a service setting

7. Explain the factors influencing consumer decision - making

OR

8. Outline the role of “motivation” in consumer decision making

9. Develop STP strategies for a Tourism firm

OR

10. Identify the challenges & strategies for managing service quality in the airlines industry

### Section - B

**II. Answer any five of the following**

**5 x 2 = 10 M**

11. Describe the concept Service Environment

12. Explain Service Lifecycle

13. Examine SERVQUAL model

14. Explain the features of culture?

15. What are the examples of banking products?

16. Illustrate service positioning

17. What are the features of e-services



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## SEMESTER - V

## SELF DIRECTED LEARNING

## 1. Course Description

Programme: (B. Com H)  
Course Code: U24/CHN/SEC/501  
Course Type: SEC

Max. Marks: 50  
No. of credits: 2

## 2. Course Objectives

- To encourage autonomy and self-motivation among students in the learning process
- To ensure students explore areas of interest before making a final career choice
- To help students understand their strengths & weaknesses by inculcating a sense of responsibility & self-discipline

## 3. Course Outcomes

On completion of the course the student will be able to:

CO1: Take the initiative of learning, assess their learning needs, create learning goals, identify human and material resources, apply the most appropriate learning strategies, and evaluate learning outcomes with or without the help of others. Thus become confident & motivated to be life-long learners

CO2: Acquire skills of critical thinking, research, time management, communication and self-management

## 4. Course Methodology

**Option 1:** Completion of any NPTEL MOOCS courses related to business & commerce that have 2 or more credits. Marks will be assigned only on submission of NPTEL completion/marks certificate submitted to the Department.

**Option 2:** Completion and submission of project work report to the department. This is in addition to the project report to be submitted in Sem VI. The report should be the original work of the student. **Plagiarism software** will be applied & project report will be rejected if found not to be original work of the student.

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**Option 3: 60 hours of internship** at a start-up/established business or NGO/social cause

### 6.Syllabus Focus

a)Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local /Regional/National /Global Development Needs	Development of Human Resource to be skilled, confident & motivated to be life-long learners

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus content/Description of activity
Employability	The course offers students the ability to acquire current and updated knowledge in the subject/area of interest of their choice.
Skill development	Students develop skills related to research, presentation and networking skills
Entrepreneurship Development	Students are exposed to business and social organizations and become aware of the functioning, work culture, difficulties and other aspects required to run an organization which could foster a spirit of entrepreneurship






**7. Pedagogy**

Student Centric Methods Adopted	Type / Description of Activity
Experiential, Participative & Problem solving	MOOCS, Internship & Research

**8. Course Assessment Plan****Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

Internal Assessments IA -40%	End Semester Evaluation-60%
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Prepared by Course Teacher	Checked & Verified by HoD	Approved by Principal
 <b>Ms. Deepa James</b>	 <b>Ms. Deepa James</b> <b>Head</b>	 <b>Dr. Uma Joseph</b>

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**SEMESTER-V****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT****1. Course Description**

Programme: B.Com (H &amp; IPP)

Course Code: U24/COM/DSE/506

Course Type: DSE

No. of Credits: 5

Max. Hours: 75 Hrs

Max. Marks: 100

Hours per week: 5 Hrs

**2. Course Objectives**

- To acquaint the students with the latest concepts & trend in securities market.
- To develop skills of efficient portfolio building with the help of tools of Securities Market Analysis.

**3. Course Outcomes**

After the completion of the course, the student will be able to:

CO1: Understand the relevance of Fundamental Analysis in Investment Decisions

CO2: Understand about the share valuation approach and also gain knowledge about valuation of bond and bond risk.

CO3: Develop the ability to measure risk and return associated with securities.

CO4: Develop the ability to analyze the portfolio risk and return and use diversification strategy.

CO:5 Develop skills using CAPM to reduce risk in Investment decisions, evaluate and measure Portfolio performance using various indexes.

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#### 4. Course Content

##### MODULE -I - INTRODUCTION

(15Hrs)

Need for Fundamental analysis - Economic analysis - Tools of Economic analysis – Industry Analysis – Industry analysis - Tools of Industry analysis - Company analysis - Tools of Company analysis - Technical analysis – Introduction Assumptions of the theory – Efficient Market Theory ,The Dow theory – Charts – Line charts , Bar Charts – Construction of charts – Moving average analysis.(Theory Only).

##### MODULE –II –SECURITY ANALYSIS

( 15 Hrs)

Share Valuation: Share Valuation Model, Dividend Discount Models- Single Period Model and Multi Period Model, Holding Period Return, Constant Growth Model ( Simple Problems)  
Bond Valuation : Bond Basics, Bond Risk, Interest Rate Mix, Default Risk, Time Value Concept, Bond Return, Coupon Rate, Current Yield, Spot Interest Rate, Yield to Maturity (Simple Problems)

##### MODULE-III- RISK AND RETURN

(15Hrs)

Risk management - Risk of Securities -. Systematic Risk - Interest Rate Risk - Market Risk - Purchasing Power Risk - Unsystematic Risk - Business Risk - Financial Risk – Measurement of Risk and Return, Expected Return, Standard Deviation and Variance of Securities.

##### MODULE -IV – PORTFOLIO ANALYSIS & PORTFOLIO SELECTION

(15 Hrs)

Portfolio Analysis. Traditional V/s Modern - Rationale of Diversification - Markowitz Theory - Effect of Combining two securities - Measurement of Expected Return of Portfolio - Portfolio Risk (including simple Problems).  
Measurement of Interactive Risk through covariance- correlation Coefficient between securities - Reduction of Portfolio Risk through diversification (with two securities only). Portfolio Selection - efficient set of Portfolios - Optimal portfolio (including simple Problems).

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**MODULE-V – PORTFOLIO EVALUATION & REVISION (15 Hrs)**

Capital asset pricing model: Assumptions- Security market line(SML)- Capital Asset Pricing Model (CAPM) –Assumptions of CAPM - Testing the CAPM – Limitations of CAPM.

Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index-Treynor's performance index - Jenson's performance index (Including problems)

Passive Management – Active Management – The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision & cost (theory only)

**5. References**

1. Reilly: Investment Analysis and Portfolio Management, Thomson
2. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI
3. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
4. PunithavathiPundyan: Securities Analysis & Portfolio Management, Vikas
5. Avadhani, V.A: Investment & Security Management in India, Himalaya
6. Gangadhar V: Investment Management, Anmole
7. Sulochana M: Investment Management, Kalyani
8. Strong: Practical Investment Management, Thomson
9. Avadhani, V.A: International finance, Himalaya.

**(Latest editions of the readings to be used)**

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## 6.Syllabus Focus

## a)Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local	Helps investors make informed decisions about where to allocate their capital, fostering local economic growth.
Regional	Portfolio management helps in channeling funds towards projects .Diversification of portfolios across various assets helps in spreading risk, ensuring stability and resilience against economic challenges
National	Security analysis aids in the efficient allocation of capital within the national economy and a well-managed portfolio attracts foreign investors and builds their confidence
Global	Portfolio management facilitates the movement of capital across borders .Global diversification in portfolios helps nations manage risks associated with economic volatility, geopolitical events, and other global uncertainties.

## b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill	Module-I	Quiz on tools of EIC Analysis
Employability	Module- II,III	Case Studies
Entrepreneurship Development	Module- IV &V	Presentation by students on building optimum portfolio through revision plans

**7. Pedagogy :**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Problem solving	Problem based Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination- 60%
CO1	CIA-I	Written Exam
CO2	CIA-I	
CO3	CIA-II (QUIZ)	
CO4	CIA-II (Assignment)	
CO5		

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## b) Model Question Paper- End Semester Exam

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code:U24/COM/DSE/506

Max Marks: 60

Credits: 5

Time: 2 hrs

## SECTION – A

## I. Answer the following questions

5 x 10 = 50 M

1. Describe about Economic, Industry, Company Analysis (EIC Analysis) in detail.

OR

2. What are the characteristics of investment? Bring out the differences between speculation and investment.
3. Maruti Suzuki's share price on 1<sup>st</sup> April 2021 was Rs.1271 ( $P_t$ ) and the price on 9<sup>th</sup> March 2022 was Rs.1341.90 ( $P_{t+1}$ ). The dividend received was Rs.7.50 ( $D$ ). What is the holding period rate of return? Calculate dividend yield.

OR

4. 'Stocks are considered to be risky but bonds are not. This is not fully correct. Explain .
5. What is risk? Explain the different types of risk.

OR

- 6.i Given below is the data of two companies A and B. Calculate the expected return from the companies and standard deviation as a risk measure of companies. Which one is better for Return and Risk estimates?

(5 Marks)

Outcome	Company A		Company B	
	Expected Return	Probability	Expected Return	Probability
1	6	0.3	8	0.2
2	10	0.5	14	0.5
3	12	0.2	18	0.3

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6 ii) Calculate the expected return of Ashok's portfolio which is as follows: ( 5 Marks)

Security	A	B	C	D	E
Expected Return	0.14	0.08	0.15	0.09	0.12
Amount Invested (Rs.)	20,000	10,000	30,000	25,000	15,000

7. Stocks L and M have the following for the past two years

Years	Return	%
	L	M
2005	12	14
2006	18	12

What is the expected return on a portfolio made up of 60% of L and 40% of M?

- Find out the standard deviation of each stock.
- What is the covariance and coefficient of correlation between stock L and M.?
- What is the portfolio risk of a portfolio made up of 60% of L and 40% of M.?

OR

8. Pearl and Diamond are two mutual funds. Pearl has a mean success of 0.5 and Diamond has 0.22. Diamond has double the beta of Pearl fund's 1.5. The standard deviation of Pearl and Diamond Funds are 15% and 21.43%. The mean return of the market index is 12% and the standard deviation is 7. Risk Free Rate is 8%. Compute a) Jensen Index for each fund. b) Treynor and Sharpe Indices for the funds. Interpret the results.

9. Given the following Information:

	Portfolios			
	P	Q	R	S
Beta	1.10	0.8	1.8	1.4
Return (%)	14.5	11.25	19.75	18.5
Standard deviation (%)	20.0	17.5	26.3	24.5

Risk Free Rate of return is 6 %. Market Return is 12 %

Calculate: i) Sharpe Ratio ii) Treynor Ratio iii) Jensen Ratio

OR

10. Explain the assumptions, advantages, and disadvantages of the formula plans for purchase and sale of securities.

### SECTION – B

**II. Answer any five of the following questions**

**5 x 2 = 10 M**

11. What is meant by Security Analysis?
12. What is meant by Business risk?
13. Explain Portfolio Risk?
14. What does the CAPM address?
15. Explain what is meant by active management in portfolio revision?
16. Compile the reasons for return on Investment?
17. What is fundamental analysis?

### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

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## SEMESTER - V

## SELF DIRECTED LEARNING

**1. Course Description**

Programme: (B. Com H)  
Course Code: U24/CHN/SEC/501  
Course Type: SEC

Max. Marks: 50  
No. of credits: 2

**2. Course Objectives**

- To encourage autonomy and self-motivation among students in the learning process
- To ensure students explore areas of interest before making a final career choice
- To help students understand their strengths & weaknesses by inculcating a sense of responsibility & self-discipline

**3. Course Outcomes**

On completion of the course the student will be able to:

CO1: Take the initiative of learning, assess their learning needs, create learning goals, identify human and material resources, apply the most appropriate learning strategies, and evaluate learning outcomes with or without the help of others. Thus become confident & motivated to be life-long learners

CO2: Acquire skills of critical thinking, research, time management, communication and self-management

**4. Course Methodology**

**Option 1:** Completion of any NPTEL MOOCS courses related to business & commerce that have 2 or more credits. Marks will be assigned only on submission of NPTEL completion/marks certificate submitted to the Department.

**Option 2:** Completion and submission of project work report to the department. This is in addition to the project report to be submitted in Sem VI. The report should be the original work of the student. **Plagiarism software** will be applied & project report will be rejected if found not to be original work of the student.

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**Option 3: 60 hours of internship** at a start-up/established business or NGO/social cause

### 6.Syllabus Focus

**a)Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Local /Regional/National /Global Development Needs	Development of Human Resource to be skilled, confident & motivated to be life-long learners

**b) Components on Skill Development/Entrepreneurship Development/Employability**




SD/ED/EMP	Syllabus content/Description of activity
Employability	The course offers students the ability to acquire current and updated knowledge in the subject/area of interest of their choice.
Skill development	Students develop skills related to research, presentation and networking skills
Entrepreneurship Development	Students are exposed to business and social organizations and become aware of the functioning, work culture, difficulties and other aspects required to run an organization which could foster a spirit of entrepreneurship

**7. Pedagogy**

Student Centric Methods Adopted	Type / Description of Activity
Experiential, Participative & Problem solving	MOOCS, Internship & Research

**8. Course Assessment Plan****Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

Internal Assessments IA -40%	End Semester Evaluation-60%
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Prepared by Course Teacher	Checked & Verified by HoD	Approved by Principal
 <b>Ms. Deepa James</b>	 <b>Ms. Deepa James</b> <b>Head</b>	 <b>Dr. Uma Joseph</b>

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RESEARCH METHODOLOGY

**1. Course Description**

Programme: B.Com (H)

Course Code: U24/CHN/GE/501

Course Type: GE

No. of Credits: 4

Max Hours: 60

Hours per Week: 4

Max Marks: 100

**2. Course Objective:**

- To develop research orientation and analytical skills among the students and introduce them to the use of SPSS software for data analysis.

**3. Course Outcomes:**

After the completion of the course, the student will be able:

CO1: To define research and be able to carry out research with appropriate sample.

CO2: To explain the methodology to be followed in collection of research data.

CO3: To organize and analyse research data.

CO4: To prepare the research report.

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#### 4. Course Content

##### MODULE I - INTRODUCTION TO BUSINESS RESEARCH (15 Hrs)

Meaning of research- purpose- need and importance- types of research- research approaches - pure research vs. applied research- Qualitative research vs. Quantitative research- Exploratory research- Descriptive research – Criteria of good research – Ethical issues in Business Research - problems encountered by researchers -Research methods and techniques - Research problem - Formulation of research problem - Common errors - Research design- Meaning - Need – Functions - Goals of a research design

##### MODULE II – SAMPLING AND COLLECTION OF DATA (15 Hrs)

Concept of Population, Random sample, Parameter, Statistic, Sampling distribution and Standard error -Sampling design – Census and sample survey- Advantages and disadvantages of sample and census methods - Types of sampling – Techniques - Selection of Random sample- Sampling and non sampling errors- Methods of Reducing sampling errors.

Methods of Data collection- Primary and secondary data - Choice between primary and secondary data – Measurement and Scaling concepts – Types of scales – Criteria for good measurement – Attitude rating scales- Questionnaire design- Questionnaires – Schedules - difference between the two - Collection of Secondary data - Case study method.

##### MODULE III – HYPOTHESIS FORMULATION AND PROCESSING OF DATA (15 Hrs)

Concepts of Statistical Hypothesis, Null Hypothesis, Alternative Hypothesis, Critical region, Type I and Type II errors, Level of Significance, One tail and Two tail tests, Procedure of Testing of Hypothesis

Processing of Data – problems in processing - Editing- Coding - Interpretation – Precautions in Interpretation – Conclusions and Generalizations - Bias - Drawing wrong inferences.

##### MODULE IV - INTERPRETATION AND REPORT WRITING (15 Hrs)

Interpretation: Introduction – essentials for interpretation – pre – questions in interpretation – conclusions and generalizations – methods of generalizations – statistical fallacies: bias- inconsistency in definitions- inappropriate comparisons - faulty generalizations- drawing wrong inferences- misuse of statistical tools- failure to comprehend the data.

Report writing: Meaning and Types of Reports – Stages in preparation of Report –Characteristics of good report – Structure of the Report - Documentation footnotes and Bibliography - Checklist for the report – Oral presentation.

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**LAB WORK - PRACTICALS USING SPSS  
(ONLY FOR INTERNAL ASSESSMENT)**

1. Construction of Frequency Tables for Data
2. Diagrammatic and Graphical representation
3. Box plots ,Stem and Leaf charts
4. Descriptive statistics
5. Correlation and regression
6. t-test for single mean
7. t -test for dependent and Independent samples.
8. Chi-square test for independent of attributes
9. One-way ANOVA
10. Two-way ANOVA

**5. References:**

1. C R Kothari - Research Methodology - Methods and Techniques - New age International (P) Limited Publishers
2. Richard I Levin - Statistics for Management - Pearson Education
3. Dr.O.R.Krishnaswamy & M.Ranganatham – Methodology of Research in Social Sciences - Himalaya Publishing House
4. Dipak Kumar. Bhattacharya - Research Methodology - Excel Books
5. Andy Field - Discovering Statistics using SPSS for Windows - Sage Publications
6. Julie Pallant - SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15).
7. Dr. Priti Ranajan Majhi & Dr. Prafull Kumar Khatua- Research Methodology (Concepts- Methods- techniques and SPSS)-Himalaya Publishing House
8. James B. Cunningham & James O. Aldrich – Using SPSS - Sage Publications

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## 6. Syllabus Focus

## a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global Development Needs	<p>Research is a very important component in any business to learn about the strengths and weaknesses and identify the area for improvement and growth.</p> <p>Research Methodology helps to establish the reliability and validity of the data. It provides a framework and guidelines for researchers to clearly define research problem, research design, sampling technique, data collection methods and analysis of the same to provide the business unit the relevant and accurate information to take decisions to improve the business in future.</p>

## b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Questionnaire	<p>Framing a good questionnaire is an art.</p> <p>A good questionnaire with all relevant questions arranged in a proper order will give scope to a better analysis that can help in improvement and growth of a business unit.</p>
ED	Research Problem	Identifying research problem and designing a solution in an unusual manner gives way to entrepreneurship development.
EMP	Data analysis & SPSS	Data analysis with the help of computer software such as SPSS.

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**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Selection of sample	Practical Learning
2.	Questionnaire drafting & analysis with statistical tools	Practical Learning
3.	Quiz	Experiential Learning
4.	Group Discussion	Participative Learning
5.	Lab work	Practical Learning

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (50%)	End Semester Examination - (50%)
CO1	CIA-1 Written examination	Written examination
CO2	CIA-1 Written examination	
CO3	CIA-2 Conceptual testing	
CO4		
	CIA-2 Analysis of Data using SPSS	

b) End Semester Question Paper Pattern

RESEARCH METHODOLOGY

Course Code: U24/CHN/GE/501  
Credits: 4

Max.Marks:60  
Time: 2 Hrs

SECTION – A

Answer the following

(4 x 10 = 40 Marks)

1. Define research. Explain the meaning, role & importance of research design in research.  
OR
2. Define research. Describe the criteria of good research.
3. Explain the difference between population & sample. Discuss the advantages and disadvantages of sample and census study methods.  
OR
4. Explain different methods of data collection.
5. Organize the different steps in hypothesis testing.  
OR
6. Why do you think proper precautions are to be taken while interpreting the data?
7. What do you think would happen if faulty generalizations are made?  
OR
8. Elaborate the precautions to be taken while preparing Research Report.

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**SECTION - B****Answer any FOUR of the following:****(4 x 5 = 20 Marks)**

9. How is Pure research different from Applied research.
10. Explain Parameter and Statistic.
11. Distinguish between Type I and Type II errors
12. How would you improve your oral presentation?
13. List out any 3 problems encountered by researchers.
14. Describe Primary and Secondary data.

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions) (Choice)	Total Marks
1	15	CO-1	2	10	2	5
2	15	CO-2	2	10	2	5
3	15	CO-3	2	10	1	5
4	15	CO-4	2	10	1	5

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**SEMESTER V****MANAGEMENT ACCOUNTING****1. Course Description**

Programme: B. Com (A&F, H, CAP)  
Course Code: U24/COM/DSE/504  
Course Type: DSE  
No of Credits – 5

Max. Hours: 75  
Hours per week: 5  
Max. Marks: 100

**2. Course Objectives**

- To provide a deep understanding of financial management issues in the corporate world.
- To enable the students to incorporate key considerations into financial decisions.
- To develop an understanding of the various techniques of cost accounting for cost Control and decision making.

**3. Course Outcomes:**

On completion of the course the student will be able to:

CO1: Acquire an overview of management accounting covering its meaning, emergence, definition, characteristics, scope, objectives, functions, distinctions from cost accounting and limitations.

CO2: Analyse and interpret Financial Statements using various methods of Financial Analysis & Apply the concept of Ratio Analysis to evaluate Financial Performance of Organisations.

CO3: Develop the ability to prepare Funds Flow and Cash Flow Statements of Businesses.

CO4: Gain thorough knowledge of Cost Volume Profit analysis and apply it to decision making in organizations.

CO5: Gain thorough knowledge of the technique of budgetary control and apply it to preparation of various kinds of budgets and develop an understanding of standard costing Techniques and apply it to compute variances related to Material and Sales.

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#### 4. Course Content

##### MODULE 1: INTRODUCTION

(15 Hrs)

Introduction-Meaning and emergence of management accounting- definition of management accounting-Characteristics of management accounting-Scope of Management Accounting- Objectives of management accounting –Functions of Management accounting Management accounting Vs Cost accounting- Limitations of Management Accounting

##### MODULE II: FINANCIAL STATEMENT ANALYSIS

(15 Hrs)

Concept of financial statements –nature – Income statement – statement of changes in financial position –statement of changes in retained earnings – Limitations of financial statements- Analysis and Interpretation – External analysis- Internal analysis – Horizontal analysis – Vertical analysis- tools – Comparative financial statements – Common size statements – Trend analysis (Problems)

Ratio analysis – meaning –nature and interpretation of ratios – use and significance of ratios – short term financial ratios – long term financial ratios – profitability ratios – propriety and yield ratios –turnover ratios (Problems)– DUPONT control chart (Theory)

##### MODULE III: FUNDS FLOW AND CASH FLOW ANALYSIS

(15 Hrs)

Meaning- concept of funds flow- Sources and use of funds – construction of funds flow statement - uses – significance of funds flow statement – limitations of funds flow statement (Theory and Problems)

Cash flow analysis – Introduction – meaning – Distinction of cash from funds- Cash flow from Operating, Investing and Financing activities- Construction of cash flow statement – Uses and Significance of cash flow statements- Limitations of cash flow statements. (Theory and Problems)

##### MODULE IV: MARGINAL COSTING AND DECISION MAKING

(15 Hrs)

Meaning of Marginal cost and Marginal costing – Marginal costing VS absorption costing, Contribution, Margin of Safety, Breakeven analysis and profit volume graph. (Problems) Applications of marginal costing and Cost volume profit analysis – cost control, profit planning, evaluation of performance and Decision making. (Problems)

##### MODULE V: BUDGETORY CONTROL & STANDARD COSTING

(15 Hrs)

Meaning and need for Budget, meaning of estimate, forecast and budget difference between budget and forecast, objective of budgetary control. Types of Budgets - Fixed & flexible budget, preparation of functional budget for operating and non-operating functions, cash budget (Problems), Zero base budgeting – control ratios. Standard cost and standard costing- standard costing and budgetary control- Analysis of variances – Material and sales variances. (Problems)

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**5. References:**

1. Shashi K. Gupta & R.K. Sharma -Management Accounting Principles and Practice – Kalyani Publishers
  2. S.P Jain & K.L. Narang-Cost accounting principles and practice- Kalyani Publishers
  3. S.P Jain & K.L. Narang-Advanced cost accounting-Kalyani Publishers
  4. Saxena & Vashist -Advanced Cost and Management accounting-Sultan Chand
- Latest editions to be used**

**6. Syllabus Focus****a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Local development needs	Helps local businesses control costs, provides relevant information for decision-making, assess and improve their performance, leading to competitiveness and sustainability.
Regional development needs	Assists in the effective allocation of resources through Planning and budgeting, Identify and manage financial risks fostering economic development
National development needs	Provides insights and data for Policy Formulation by the government, aids in evaluating investment opportunities and managing financial resources efficiently
Global development needs	Following international standards, enhances the comparability of financial information globally, manage financial risks associated with international business activities

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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module II, IV and V	Training in solving application-oriented problems will equip with analytical skills to assess costs and their impact on pricing, production and investment decisions.
Entrepreneurship Development	Module III, IV and V	Construction of a Cash flow statement will help make informed decisions about working capital management, investments and Financing aspects. Training to prepare Budgets and helping to analyse the variances are tools to track costs, identify inefficiencies and make data-driven decisions for improving profitability and efficiency.
Employability	Module I and II	Training to analyse financial statements and interpret ratios equips with skill to assess a company's financial health.

**7. Pedagogy:**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Lecture based learning	Concepts are taught
2.	Conceptual testing	Problem solving
3.	Active Learning	Group work to create budgets and other problem-solving exercises

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## 8. Course Assessment Plan

### a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA – I (Written Exam)	Written Examination
CO2	CIA – II (Written Exam)	
CO3	CIA – III (Written Exam)	
CO4	CIA – IV (Assignment)	
CO5		

### b) Model Question Paper – End Semester Exam

#### MANAGEMENT ACCOUNTING

Course Code: U24/COM/DSE/504  
Credits: 5

Max Marks: 60  
Time: 2Hrs

#### Section A

#### I. Answer the following

5 x 10m = 50 marks

1. Define Management Accounting. Discuss some of the important tools and techniques used in management accounting.

OR

2. Define the various steps involved in the installation of Management Accounting System.

3. Following Income statements of a business are given for the year ending 31<sup>st</sup> December 2019 and 31<sup>st</sup> December 2020. Rearrange them in a comparative form and comment.

Income Statements for the year ending 31 <sup>st</sup> December					
	2019	2020		2019	2020
To Cost of Goods sold	9,00,000	9,50,000	By Sales	15,25,000	17,00,000
To Office Expenses	93,250	95,980	By Interest received	7,500	6,200
To Selling Expenses	1,90,000	2,09,000	By profit on sale of Land	6,000	8,000



To Interest paid	8,000	7,000			
To loss on sale of P&M	2,500	800			
To Income Tax	85,000	1,68,000			
To Net Profit	2,59,750	2,83,420			
	<b>15,38,500</b>	<b>17,14,200</b>		<b>15,38,500</b>	<b>17,14,200</b>

OR

4. From the given data generate:

- (i) Gross Profit Ratio                      (ii) Net Profit Ratio                      (iii) Current Ratio  
 (iv) Quick Ratio                              (v) Absolute Liquid Ratio (vi) Inventory Turnover Ratio  
 (vii) Debtors turnover Ratio              (viii) Creditor Turnover Ratio.

Sales	25,20,000
Credit Purchases	16,00,000
Cost of sale	19,20,000
Net profit	3,60,000
Net worth	15,00,000
Debt.	9,00,000
Creditors	4,00,000
Other Current Liabilities	2,00,000
Fixed Assets	14,40,000
Inventory	8,00,000
Debtors	5,00,000
Cash	2,60,000

5. The financial position of M/S A &amp; B on Jan 1 and Dec 31 2013 was as follows

Liabilities	Jan 1	Dec 31	Assets	Jan 1	Dec 31
Sundry Creditors	36,000	40,600	Cash	4,000	3,600
Mrs A's Loan	-	20,000	Debtors	35,000	38,000
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Hire purchase vendor	-	20,000	Land	20,000	30,000
Capital	1,48,000	1,54,000	Building	50,000	55,000
			Machinery	80,000	86,000

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			Delivery Van	-	25,000
	2,14,000	2,59,600		2,14,000	2,59,600

The delivery van was purchased in December 2013 on hire purchase basis; a payment of Rs 5,000 was made immediately and the balance of the amount is to be paid in 20 monthly instalments of Rs 1000 each together with interest @ 12% p.a. During the year partners withdrew Rs 26,000 for domestic expenditure. The provision for depreciation against machinery as on 1-1-2013 was Rs 27,000 and Rs 36,000 on 31-12-2013. Prepare funds flow statement.

OR

6. Prepare Cash Flow Statement from the following Balance sheet

Liabilities	2015	2016	Assets	2015	2016
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
P&L Account	16,000	13,000	Plant	37,000	36,000
Sundry creditors	8,000	5,400	Investments	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision for tax	16,000	18,000	Bills Receivable	2,000	3,200
Prov. for D.Debts	400	600	Debtors	18,000	19,000
			Cash @ Bank	6,600	15,200
	1,55,600	1,55,800		1,55,600	1,55,800

The following additional information is also given:

1. Depreciation charged on Plant was Rs. 4,000, 2. Buildings were depreciated by Rs. 4,000, 3. Provision for taxation Rs. 19,000 was made during the year and 4. Interim dividend of Rs. 8,000 was paid during the year.

7. What is meant by Break Even analysis? Discuss the assumptions, method of computing, advantages and limitations of Break-even chart.

OR

8. From the following information you are required to

- a. Calculate and present the marginal product cost and contribution per unit  
b. State which of the alternative sales mix you would recommend to the management and why?

Particulars	X	Y
Selling price per unit	Rs 25	Rs 20
Direct Material per unit	8	6



Direct wages	24 hours @ 0.25/ hour	16 hours @ 0.25/ hour
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Fixed overhead = Rs 750

Variable overhead – 150% of direct wages

Alternate sales mix:

- a) 250 units of X and 250 units of Y
- b) Nil units of X and 400 units of Y
- c) 400 Units of X and 100 units of Y

9. From the following forecasts on Income and Expenditure, you are required to prepare a cash budget for the three months ending 30<sup>th</sup> November. The bank balance on 1<sup>st</sup> September was Rs 10,000.

Months	Sales (Rs)	Purchases (Rs)	Wages (Rs)	Factory Expenses (Rs)	Office Expenses (Rs)
July	80,000	40,000	5,600	3,900	10,000
August	76,500	42,000	5,800	4,100	12,000
September	78,000	38,500	5,800	4,200	14,000
October	90,000	37,500	5,900	5,100	16,000
November	95,000	43,000	5,900	6,000	13,000

A sales commission of 4% on sales, due in the month in which sales dues are collected is payable in addition to office expenses. Fixed assets worth Rs 65,000 will be purchased in September to be paid in the following month. Rs 20,000 in respect of debenture interest will be paid in October. The period of credit allowed to customer is 2 months and 1 month credit is obtained from suppliers of goods. Wages are paid twice in a month on the 1<sup>st</sup> and 16<sup>th</sup> respectively. Expenses are paid in the month in which they are due.

OR

10. S.K. Furnishes the following information relating to budgeted sales and actual sales for March 2020

	Product	Sales Quantity (Units)	Selling Price per unit
Budgeted Sales	A	1,500	Rs 10
	B	1,200	Rs 15
	C	2,000	Rs 25
Actual Sales	A	900	Rs 12
	B	1,300	Rs 14
	C	2,100	Rs 26



Generate a) Sales Volume Variance b) Sales Price Variance c) Total Sales Variance

### SECTION B

II. Answer any 5 from the following 7 Questions

5 x 2 = 10 M

11. Outline the relationship between Financial, Cost & Management accounting
12. Calculate current assets, current liabilities and Inventory from the following: Current Ratio = 2.8, Liquid Ratio = 1.5 and Working Capital = Rs 90,000.
13. State any four differences between funds flow statement and cash flow statement
14. Calculate the amount of Profits earned during the year using the marginal costing technique  
Fixed cost = Rs 2, 50,000, Variable Cost = Rs 10/ unit, Selling Price = Rs 15/ unit and Output level = 75,000 units.
15. The standard materials required for producing 100 units is 120 kgs. A standard price of 0.5 paise / kg is fixed and 2, 40,000 units were produced during the period. Actual materials purchased were 3, 00,000 kgs at a cost of Rs 1, 65,000. Calculate Material Variance.
16. Mention the elements of Management Information System.
17. What are the types of financial statement analysis?

#### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	CO Addressed	Section A (No of Questions)	Total Marks	Section B (No of Questions)	Total Marks
1	15	CO1	2	10	2	2
2	15	CO2	2	10	2	2
3	15	CO3	2	10	1	2
4	15	CO4	2	10	1	2
5	15	CO5	2	10	1	2

#### d) Paper setting guidelines as per Blooms Taxonomy

Section A Internal Choice			5Q x 10M = 50M	
Question Number	Question		CO	BTL (Blooms Taxonomy Level)
1	Module 1	What	CO1	I (Remembering)
2	Module 1	Show	CO1	I (Remembering)
3	Module 2	Reorganise	CO2	VI (Creating)
4	Module 2	Generate	CO2	VI (Creating)

**SEMESTER V****INDIRECT AND CUSTOMS TAXES****1. Course Description**

Programme: B.Com(A&F, H, IPP)  
 Course Code: U24/COM/GE/502  
 Course Type: GE  
 No. of credits:4

Max. Hours:60  
 Hours per week:4  
 Max. Marks:100

**2. Course Objective**

- To impart knowledge, the basic principles, features and procedures underlying indirect taxes
- To provide thorough knowledge of laws and practices of indirect taxes-levy-types of indirect taxes-authorities

**3. Course Outcomes**

On completion of the course, the student will be able:

CO1: To Recall the basic concepts of GST

CO2: To Remember provisions related to levy and collection of GST

CO3: To Acquaint and Apply Valuation rules of GST

CO4: To Describe Debit and Credit note under GST

CO5: To Explain the provisions related to Customs Act

**4.Course Contents****MODULE I: INTRODUCTION**

(15 Hrs)

Constitutional Framework of Indirect Taxes before GST (Taxation powers of Union and State Government)- VAT- Meaning-Variants and methods- Defects in the structure of Indirect taxes prior to GST. Rationale for GST- GST-Structure of GST (SGST, CGST, UTGST and IGST)- Taxes subsumed under GST- GST council- GST network-State compensation mechanism-Registration- Process of Registration- Cancellation and Revocation of cancellation of Registration (Theory Only)

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**MODULE II: LEVY . COLLECTION & VALUATION OF GST (15 Hrs)**

Introduction- GST-Definitions-Supply-Services-Registered Business-goods-Supply of goods and services- Taxable person- person- supply made in the course or furtherance of business- negative list- activities under schedule I treated as supplies- place of supply-Nature of supply-within the state- interstate- Import and export, Time of Supply (Theory) ( Simple Problems on Time, Place and Nature of Supply)

Value of Supply-Valuation rules-Exemptions from GST, small supplies- Composition schemes, Mode of classification of goods and services, composite and mixed supplies- Aggregate turnover-Taxable turnover-value of taxable supply-invoice value - assessable value (Theory and simple problems)

**MODULE III: INPUT TAX CREDIT (15 Hrs)**

Input VAT on Capital goods, Input credit in case of closing stock, Invoicing, Tax invoice, Bills of supply, Debit note, credit note, supplementary invoice, Transportation of goods without invoice, Input credit mechanism. GST returns- Transfer of Input credit, TDS, TCS, reverse charge mechanism- Input tax credit set off (Excluding Problems on Reverse charge Mechanism) (Theory and problems)

**MODULE IV: CUSTOMS DUTIES (15Hrs)**

Basis of custom duty – definitions of Territorial waters and Customs Waters, Indian Customs Water, Adjudication Authority, Baggage, Coastal Goods, Conveyance, Customs Station, Dutiable Goods, Entry, Export, Export Goods, Exporter, Foreign Going Vessel of Aircraft, Goods, Import, Imported goods, Importer, Person-in-charge, Prohibited Goods, Shipping Bill, Stores, Smuggling, Vehicle, Warehouse, Warehoused Goods, Import Manifest, Export Manifest. Types of Custom duties and Valuation of Customs duty: Different types of custom duties. Value for purpose of Customs Act – New section 14 for valuation, - Provisions relating to customs valuation – rate of exchange for Customs valuation – Inclusion /Exclusions in Customs value. (Theory Only).

**5.References**

- 1.Dr. Vinod Singhania and Monica Singhania – Students Guide to Income Tax – Taxmann Publications
2. Srivathsala, Theory & Practice of GST, HPH
- 3.Dr. Ravi M.N Theory & Practice of GST, PBP
- 4.CA Dr.K.M.Bansal , Indirect taxes, Taxmann publications
- 5.Dr.Girish Ahuja, Indirect Taxes, Bharat Publications.

**(AS PER LATEST AMENDMENTS AND CIRCULARS)**

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**6. Syllabus Focus**

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National	To identify the concepts of Indirect & Custom Taxes

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module I	Registration
ED	Module III	Filing of returns
EMP	Module III	Registration and Filing of Returns

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Interactive learning
2.	Participative Learning	Presentation
3.	Problem solving	Case Analysis

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**8. Course Assessment Plan**

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA -40%	End Semester Examination- 60%
CO1	IA-10-Problems Computation	Written Exam
CO2	IA-10-Problems Computation	
CO3	CIA-I 10 ---Problem Solving/Objective	
CO4	CIA II10 ---Problem Solving/Objective	

**b) Model Question Paper- End Semester Exam**  
**INDIRECT AND CUSTOMS TAXES**

**Course Code: U24/COM/GE/502**  
**Credits: 4**

**Max.Marks:60**  
**Time: 2Hr**

**Section A****Answer the following:****4Qx10M=40**

1) Explain the scheme and salient features of GST.

Or

2) Explain in detail the constitution and functions of GST Council.

3) Illustrate the concept of negative supply and list the goods mentioned in negative list.

Or

4) a) Elucidate Taxable person, supply of goods in furtherance of business.

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b) Mr. X is supplied goods to Mr. Y on 28<sup>th</sup> July, 2023. The GST rate on goods is changed from 12% to 5% with effect from 1<sup>st</sup> January 2023. Mr. X issued invoice on 28<sup>th</sup> August, 2022 and payment is credited in his bank account on 30<sup>th</sup> December, 2023. Determine the Time of supply.

5) Explain detail the valuation rules in GST.

Or

6) a) Explain in detail the classification of supplies.

b) Mr. X is travelling from Mumbai to Delhi by air. He purchases coffee and snacks while on the plane. The airlines are registered in both Mumbai and Delhi. Decide the place of supply.

7) Define Territorial waters, Indian Customs Water, Dutiable Goods, Export Goods, Exporter.

Or

8) Describe inclusions and exclusions for the valuation of customs duty.

### Section-B

**II Answer any 4 of the following**

**4Qx5M=20M**

- 9) Describe CGST, SGST, IGST, UTGST.
- 10) Name the types of Variants in VAT
- 11) Elucidate Registered Business
- 12) Identify the examples for Composite supply
- 13) Identify small supplies
- 14) Identify Types of customs duties

**c) Blue Print of the Question Paper**

### Indirect and Customs Taxes

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
I	15	CO1	2	10	2	5
II	15	CO2	2	10	2	5
III	15	CO3	2	10	1	5
IV	15	CO4	2	10	1	5

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**SEMESTER - V****HUMAN RESOURCE MANAGEMENT****1. Course Description**

Programme: B.Com (H)  
Course Code: U24/CHN/DSC/501  
Course Type: DSC  
No. of credits:5

Max Hours:75  
Hours per week: 5  
Max. Marks:60

**2. Course Objectives**

- To gain knowledge into the basics of Human Resource Management.
- To expose the students to current human resource practices and its relevance in an organization.

**3.Course Outcomes**

On successful completion of the course the

CO1: Students will be able to discuss the role and significance of HRM for a successful organization

CO2: Students will be able to describe the need for planning and acquisition process of human resources in an organization

CO3: Students will be able to categorize and compare the recruiting methods and selection procedures

CO4: Students will be able to identify, apply and evaluate the training methodologies.

CO5: Students will be able to assess the importance of performance appraisal and different evaluation techniques.

**4. Course Content****MODULE I - INTRODUCTION**

(15 Hrs)

Human Resource Management: Meaning – definition – objectives – functions.

HRM in a dynamic environment: Internal & External Environment.

HRM in India: Introduction - Human Relation Movement - Scope of HR in India –Role of Artificial intelligence in HRM.

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**MODULE II - HUMAN RESOURCE PLANNING****(15 Hrs)**

Introduction - Need for HR Planning - Process of HR Planning - Job design -Job analysis – Job description – Job enrichment- Job enlargement – Job rotation - Job specification – Job evaluation- - (Case analysis)

**MODULE III -PROCUREMENT OF HUMAN RESOURCES****(15 Hrs)**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment – Internal sources-External sources- E-Recruitment - Recruitment techniques - Concept of Selection – Scientific Selection process- Recent trends in selection process ( Case Analysis)

**MODULE IV - HUMAN RESOURCE TRAINING AND DEVELOPMENT****(15 Hrs)**

Training and Development: Introduction - Meaning of Training - Importance of Training - Training Needs –Off the job and on the job training methods - Importance and objectives of Management Development -Evaluation of training programme (Case analysis)

**MODULE V - EMPLOYEE PERFORMANCE APPRAISAL****(15 Hrs)**

Meaning- Need of employee review - Concept of employee appraisal - Types of Appraisal methods.Trait methods- Behavioral methods- Assessment center – Management by objectives - 360 Degree Appraisal.

**5. References :**

1. Gary Dessler- Human Resource Management- Pearson Publishers
2. Alan Price- Fundamentals of Human Resource Management – Cengage Learning Emea
3. P.Subba Rao- Essentials of Human Resource Management and industrial relations- Text and cases - Himalaya Publishing House.
4. C.B. Mamoria- Personnel Management- Himalaya publications.
5. Shashi K. Gupta- Rosy Joshy- Human Resource Management- kalyani publishers.
6. Seema Sanghil-Human Resource Management- Vikas Publications

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**6.Syllabus Focus**

a)Relevance to Local , Regional , National and Global Development Needs

A)Relevance to Local, Regional , National, and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	Human resource management enables to strengthen strategic hiring and employee development

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Employability	Modules III, IV, V	Skill enhancement activities through case study analysis & Minor projects

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**7. Pedagogy**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Mini Projects	Experiential Learning
2.	Presentation	Participative Learning
3.	Case Studies	Problem solving

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End semester Examination-60%
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Case Analysis	
CO4	CIA-2 Mini project	
CO5		

  
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## b) Model Question Paper- End Semester Exam

**HUMAN RESOURCE MANAGEMENT**

Course Code: U24/CHN/DSC/501

Max Marks: 60

Credits: 5

Time: 2Hrs

**Section A****I) Answer the following****5x10=50 marks**

1. Explain the HRM and describe the significance of HRM.

**OR**

2. What is the significance of Human resource development? Elaborate  
3. Explain in detail about Job Analysis?

**OR**

4. Explain the concept and process of Human resource planning.  
5. What are the external sources of recruitment

**OR**

6. What are the various steps involved in the selection process  
7. What are the various training methods.

**OR**

8. What are the various stages in training process.  
9. Explain the need and significance of performance Appraisal

**OR**

10. Explain the different methods of performance appraisal

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Section B

Answer any five of the following

5 x 2 = 10 Marks

11. List HRM Objectives
12. What is Job design
13. Distinguish between Recruitment and selection
14. Identify training needs
15. Evaluate 360 Degree Appraisal method
16. Compare job enlargement Vs Job Enrichment
17. Explain Job Analysis process

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions5/7)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

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**SEMESTER - V****GLOBAL MARKETING MANAGEMENT****1. Course Description**

Programme: B.COM (H)

Course Code: U24/CHN/DSE/501

Course Type: DSE

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

**2. Course Objective**

- To make the students familiarise with the complexities of global markets
- To analyse the various environmental factors affecting the strategies adopted by a global marketer

**3. Course Outcomes**

After the successful completion of the course, the student will be able to:

CO1: Recall the differences between global marketing and domestic marketing

CO2: Analyse the various environmental factors affecting global marketer

CO3: Explain the procedure of conducting global market research

CO4: Outline the various market entry strategies

CO5: Illustrate the various marketing strategies to be adopted by global marketer while marketing his product/service

**4. Course Content**

MODULE I: INTRODUCTION TO GLOBAL MARKETING (15 Hrs)

Introduction to global marketing- definition- Scope of global marketing- Domestic marketing- International marketing- Global marketing-differences between them- Factors driving globalization- effects of globalisation on consumer behaviour - future of global marketing.

MODULE II: THE GLOBAL MARKETING ENVIRONMENT (15 Hrs)

Global environment - PESTEL Analysis - Economic environment- Exchange rates - Economic indicators and their relevance to global marketers - political environment

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political risk – Technological environment – Digital marketing trends and innovations -  
Legal environment- Socio-cultural environment

### MODULE III: GLOBAL INFORMATION SYSTEM AND MARKET RESEARCH

(15 Hrs)

Market Information system (MIS) – Global Market Information System (GMIS) – Need  
- Market Research – Difference between Domestic Market Research and Global Market  
Research – Steps in conducting global market research – Research Design

### MODULE IV: GLOBAL MARKET ENTRY STRATEGIES

(15 Hrs)

Market entry strategies- Export- Joint ventures- Direct Investments- Licensing –  
Franchising – Strategic alliances – Acquisitions – Types of acquisitions

### MODULE V: GLOBAL MARKETING PROGRAMME

(15 Hrs)

Global product management- standardization – differentiation- Marketing of services  
globally-Global pricing decisions- Global marketing channels- Global marketing  
communications decisions- Direct marketing- internet and data base marketing.

## 5. References

1. Warren. J. Keegan- Global marketing management , Pearson Education
2. Kotabe and Helson –Global Marketing management , Wiley publications
3. Sakonkvisit –International marketing management , Pearson education.

## 6. Syllabus Focus

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	With businesses expanding globally, Global Marketing Management helps in understanding how effectively goods and services can be marketed abroad

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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module V	Project Report

**7. Pedagogy**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Participative Learning	Group Discussion
2.	Problem Solving	Case Study/ Mini Research Project

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3		
CO4	CIA-2 Conceptual Testing	
CO5	CIA-2 Project Report	

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**b) Model Question Paper – End Semester Exam****GLOBAL MARKETING MANAGEMENT**

Course Code: U24/CHN/DSE/501  
No. of credits: 5

Max. Marks: 60  
Time: 2 Hrs

**SECTION - A****I. Answer the following questions****5 x 10 = 50 M**

1. Describe the factors affecting globalisation.

OR

2. List out the differences between domestic marketing and global marketing.

3. Examine how political environment affects the marketing strategies adopted by a global marketer.

OR

4. How does socio-cultural environment influence marketing decisions of global marketer?

5. Describe the procedure of conducting global market research.

OR

6. Summarise the need and functions of global market information system (GMIS).

7. Describe in brief Licensing as a global market entry strategy.

OR

8. Describe the various kinds of acquisitions.

9. Identify the various global pricing strategies.

OR

10. Identify the arguments in favour of Product Adaptation.

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**Section - B****II. Answer any five of the following****5 x 2 = 10 M**

11. Describe is global marketing.
12. Examine the features of culture.
13. How would you contrast domestic market research with that of global market research?
14. Describe Franchising.
15. What are the elements of direct marketing?
16. What is the main purpose of Joint Venture Company?
17. What is the future of global marketing management?

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	2	2
5	15	CO-5	2	10	1	2

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**SEMESTER – V**

**FINANCIAL REPORTING**

**1. Course Description**

Programme: B.Com (A&F,H,IPP)  
Course Code: U24/COM/DSE/507  
Course Type: DSE  
No. of credits: 5

Max. Hours: 75  
Hours per week: 5  
Max. Marks: 100

**2. Course Objectives:**

- To understand the principles and recent trends in presentation of financial statements and learn various aspects of financial reporting and their importance in information

**3. Course Outcomes**

After the successful completion of the course, the student will be able:

CO1: To Apply knowledge on Indian Accounting Standards and Application of Ind AS

CO2: To Demonstrate the meaning of Holding and Subsidiary Company and Prepare the Consolidated Balance Sheet

CO3: To Illustrate the concept of Employee Stock Option Plan (ESOP) and prepare accounting for ESOP transactions

CO4: To Summarize the knowledge on Government Accounting

CO5: To Discuss recent development in Accounting

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#### 4. Course Content

##### MODULE I: APPLICATION OF ACCOUNTING STANDARDS (15 Hrs)

Financial statements-presentation-accounting principles-characteristics of useful financial statements-financial reporting standards. Introduction to accounting standards- Accounting Standards Board- Indian Accounting Standards issued by ICAI- application of certain accounting standards- Introduction of Indian Accounting Standards (Ind AS)- Disclosure Requirements of Ind AS-1: Presentation of financial statements -Ind AS-7: Cash flow statements -Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet - Ind AS-2: Inventories -Ind AS-16: Property, Plant and Equipment -Ind AS-24: Related party disclosure - Ind AS-18: Revenue Recognition- Ind AS-20: Accounting for Government Grants (Theory only)

##### MODULE II: CONSOLIDATED STATEMENT OF GROUP COMPANIES (15 Hrs)

Concept of group-Purposes of consolidated financial statements – Minority interest – Goodwill – Consolidation procedures – treatment of pre-acquisition and post-acquisition profits. Simple Problems on single holding - preparation of consolidated balance sheet as per revised schedule

##### MODULE III: ACCOUNTING FOR EMPLOYEE STOCK OPTION PLAN (15 Hrs)

Accounting for ESOP: ESOP- Definition of Vesting period- Exercise period-Grant- Option-Exercise Period-Exercise Price-Classifications-Accounting Procedures for ESOP- Accounting treatment for ESOP (Simple Problems on ESOP)

##### MODULE IV: GOVERNMENT ACCOUNTING (15 Hrs)

General Principle-Comparisons with commercial account- Role of CAG of India- Role of Public Accounts Committee- Review of Government Accounting Standards issued GASB- Government accounting and Reporting (Theory only)

##### MODULE V: RECENT DEVELOPMENTS (15 Hrs)

Value added statement-EVA- human resource accounting- meaning-features, merits and demerits- presentation. (Simple problems on VAS, EVA, HRA). CSR-concept- CSR Terminologies used in CSR-Disclosure aspect- ESG reporting- Reporting Practices of different types of companies (Theory)

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**5. References:**

1. S. N .Maheshwari, Corporate accounting, Vikas Publication
2. D.S Rawat, Students Guide to Accounting standards, Taxmann
3. Guidance notes issued by ICAI
4. HervéStolowy, Michel Lebas, Financial accounting and reporting: A global perspective
5. Philip's James Hunt, Financial derivatives in theory and practice-
6. Shukla and Grewal. Advanced Accounting – volume II, S Chand publications

**6. Syllabus Focus****A) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Regional/ National/ Global Development needs	Relevance
Global	By understanding the concept, theory and various Financial Reporting standards students develop a critical mindset that enhances their decision-making abilities in accounting field. Moreover, this knowledge prepares students to bring uniformity in accounting methods by proposing accounting treatments to a accounting issue.

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**B) Components on Skill Development/ Entrepreneurship Development/ Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I – V	By doing mini projects and case studies on the companies adopting financial reporting standards and the application used by them combining with networking students can position themselves as attractive candidates for employment in industries.

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	Written Examination
CO2	CIA-1	
C03	CIA-2 Presentation	
C04	CIA-2 Quiz	
CO5		

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## b) Question Paper Pattern

FINANCIAL REPORTING  
MODEL QUESTION PAPERCourse Code: U24/COM/DSE/507  
Credits: 5Max Marks: 60  
Time: 2 Hrs

## SECTION – A

I. Answer the following:

5 x 10 = 50 M

1. Explain Financial Statements, Accounting Principles and also write about the characteristics of useful Financial Statements.

OR

2. Explain about IAS 7 – Cash Flow Statement.

3. The following are the summarised Balance sheets of P Ltd. and Q Ltd. as on 31-3-2021.

Liabilities	P Ltd. Rs.	Q Ltd. Rs.	Assets	P Ltd. Rs.	Q Ltd. Rs.
Share Capital	6,00,000	1,50,000	Assets	5,40,000	3,60,000
Reserves	90,000	30,000	Shares in B Ltd. (80%)	6,90,000	-
P & L A/c balance – Beginning	1,80,000	90,000	Cash at Bank	60,000	30,000
Profit for 2021	1,20,000	30,000			
Creditors	3,00,000	90,000			
Total	12,90,000	3,90,000	Total	12,90,000	3,90,000

P Ltd. acquired shares in Q Ltd. to the extent of 80% on 1 st July 2020. Prepare Consolidated Balance Sheet.

OR

4. Explain the following terms:

i. Minority Interest

ii. Cost of Control

5. What is Employees Stock Option Plan? Write about Vesting Period, Exercise Period and Exercise Price.

OR

6. X Co. Ltd. has its share capital divided into equity shares of Rs. 10 each. On 1-10-2020 it granted 20,000 employees stock option at Rs. 50 per share when the market price was Rs. 120 per share. The options were to be exercised between 10 th Dec, 2020 and 31 st March 2021. The employees exercised their options for 16,000 shares only and the remaining options lapsed. The company closes its books on 31 st March every year. Show Journal Entries (with narration) as would appear in the books of the Company up to 31 st March 2021.

7. What is Government Accounting? Write the differences between Government Accounting and Commercial Accounting.

OR

8. What is the role of CAG of India.

9. Given below is the Summarized Profit &amp; Loss Account of Strong Ltd.

Summarized Profit & Loss Account  
For the Year Ended 31 st March 2021

Particulars	Notes	Amt (Rs. '000)
Income		
Sales	1	28,525
Other Income		756
Total Income		29,281
Expenditure		
Operating Cost	2	25,658
GST		1,718
Interest on Bank Overdraft	3	93
Interest on 10 % Debentures		1,157
Total Expenditure		28,626
Profit before Depreciation		655
Less: Depreciation		(255)
Profit before Tax		400
Provision for Tax	4	(275)
Profit after Tax		125
Less: Transfer to Fixed Asset Replacement Reserve		(25)
		100
Less: Dividend		(45)
Retained Profit		55

Notes:

1. This represent the invoice value of goods supplied after deducting discounts, returns and sales tax.

2. Operating cost includes Rs. ('000) 10,247 as wages, salaries and other benefits to employees.

3. The Bank Overdraft is treated as a temporary source of finance.

4. The charge for taxation includes a transfer of Rs. ('000) 45 to the credit of deferred tax account.

You are required to:

- a. Prepare a Value-Added Statement for the year ended 31 st March 2021.  
b. Reconcile total value added with profit before taxation.

OR

10. What is Human Resource Accounting? Write its Features, Merits and De-merits.

## SECTION – B

5 x 2 = 10 M

II. Answer the following:

11. What are Indian Accounting Standards  
12. What is a Holding Company

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13. What is a Grant
14. Explain about Public Accounts Committee
15. What is Economic Value-Added Statement
16. Explain Human Resource Accounting
17. What is Accounting Standard Board

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

**d) Paper setting guidelines as per Blooms Taxonomy**

SECTION A - INTERNAL CHOICE				5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Explain	CO 1	III (Applying)
2	Module 1	Explain	CO 1	III (Applying))
3	Module 2	Prepare	CO 2	III (Applying)
4	Module 2	Explain	CO 2	III (Applying)
5	Module 3	What	CO 3	III (Applying)
6	Module 3	Prepare	CO 3	III (Applying)
7	Module 4	What	CO 4	II (Understand)
8	Module 4	What	CO 4	II (Understand)
9	Module 5	Prepare	CO 5	II (Understand)

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