

# **DEPARTMENT OF COMMERCE**

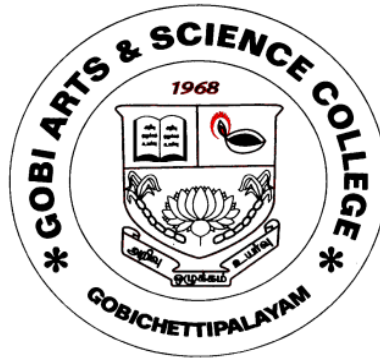
**M.Com. (COMMERCE)**

**(Students admitted during 2020-2021 Onwards)**

**(Under CBCS with Outcome Based Education (OBE) Pattern)**

## **SYLLABUS**

**III & IV SEMESTER**



## **GOBI ARTS & SCIENCE COLLEGE**

(Govt. Aided Autonomous Co-educational Institution, Affiliated to Bharathiar University, Coimbatore, Accredited with 'A' Grade by NAAC (4<sup>th</sup> cycle) and Recognised as a STAR College by DBT, Government of India)

**KARATTADIPALAYAM POST,  
GOBICHETTIPALAYAM - 638453  
ERODE DISTRICT.**

## BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

### I. END OF SEMESTER (EOS) EXAMINATIONS:

#### 1. Theory: 60 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$10 \times 1 = 10$	MCQ	60
K2	B (Either or Pattern)	$5 \times 4 = 20$	Short answers	
K3 & K4	C (Answer 3 out of 5)	$3 \times 10 = 30$	Descriptive/Detailed	

#### 2. Practical Examinations: 60 Marks

Knowledge Level	Section		Total
	Practical	Record work	
K3	50	10	60
K4			
K5			

### II. CONTINUOUS INTERNAL ASSESSMENT (CIA):

#### 1. Test – I & II: 30 Marks (Theory)

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$10 \times 1 = 10$	MCQ	30
K2	B (Answer 2 out of 3)	$2 \times 5 = 10$	Short answers	
K3 & K4	C (Answer 1 out of 2)	$1 \times 10 = 10$	Descriptive/Detailed	

#### 2. Test –III: (Model Exam)

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$10 \times 1 = 10$	MCQ	60 Marks converted to 40 Marks
K2	B (Either or Pattern)	$5 \times 4 = 20$	Short answers	
K3 & K4	C (Answer 3 out of 5)	$3 \times 10 = 30$	Descriptive/Detailed	

#### Components of Continuous Internal Assessment (CIA)

Components		Calculation	CIA Total
Test 1 & Test 2	30	$30 + 40 + 30 = \frac{100 \times 40}{100} = 40$	40
Test 3	40		
Assignment+ Seminar+ Quiz / GD / Poster Presentation / Book Review / Field Visit Report	$10+10+10 = 30$		

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO10	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Advanced Accounts	<b>Semester:</b>	III
			<b>Credits:</b>	5.0

### Course Objectives

#### The course aims

- To enable the students to understand the basic concepts of accounting with Indian Accounting Standards.
- To impart the knowledge about Issue of Shares and Redemption of Preference Shares.
- To inculcate the knowledge about Amalgamation of Companies.
- To make the students to develop the knowledge on Liquidation of Companies and Social Accounting and Human Resource Accounting.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Learn the basic concepts of accounting with Indian Accounting Standards.
<b>K2</b>	<b>CO2</b>	Understand about the Issue of Shares and Redemption of Preference Shares.
<b>K3</b>	<b>CO3</b>	Prepare the Accounts relating to Amalgamation of Companies.
<b>K4</b>	<b>CO4</b>	Have a comprehensive knowledge about Inflation Accounting, Social Accounting and Human Resource Accounting.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Accounting: Meaning-Importance-Accounting Concepts-Convention. Trial Balance-Trading and Profit and Loss Account and Balance Sheet of Sole Traders with simple adjustments-Trial Balance Vs Balance Sheet. Accounting Standards – Meaning – <i>Significance of Accounting Standards*</i> . Overview of Important Accounting Standards: AS 1 (Disclosure Accounting Policies)-AS 2 (Valuation of Inventories) – AS 6 (Depreciation Accounting)-AS 9 (Revenue Recognition) – AS 10 (Accounting for Fixed Assets).	<b>18</b>
<b>II</b>	Issue of Shares- Forfeiture-Redemption of Preference shares.	<b>18</b>
<b>III</b>	Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Realisation of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.	<b>18</b>
<b>IV</b>	Financial Statements - Preparation of Financial Statement (as per Schedule III). Valuation of Shares-Methods -Computation of value of Shares. Valuation of Goodwill (Theory only).	<b>18</b>
<b>V</b>	Liquidation – Preparation of Liquidator’s Final Statement of Accounts only. Inflation Accounting – Social Accounting – <i>Environmental Accounting*</i> - Human Resource Accounting.	<b>18</b>

**Note to the Question Paper Setters:**

**Section B: Out of 5 Questions, 4 shall be Problems and 1 shall be theory.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be theory.**

<\*-Self Study>

**Text Books:**

1. Jain S. P. and Narang K. L., Advanced Accountancy, Kalyani Publishers.
2. Reddy T.S and Murthy A., Corporate Accounting, Margham Publications.

**Reference Books:**

1. Shukla M.C, Grewal T.S and Gupta S.C, Advanced Accounts, S.Chand and Company Ltd.
2. Gupta R.L and Radhaswamy, Advanced Accounts, Sultan Chand & Sons.

**E-references:**

1. [www.icmai.in](http://www.icmai.in)
2. [www.icaai.org](http://www.icaai.org)
3. [www.icsi.edu](http://www.icsi.edu)
4. [www.sdeuoc.ac.in](http://www.sdeuoc.ac.in)
5. [www.gurukpo.com](http://www.gurukpo.com)

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	H	M
<b>CO2</b>	H	M	M	L	S
<b>CO3</b>	M	S	H	H	M
<b>CO4</b>	S	H	L	M	M

**S - Strong; H - High; M - Medium; L – Low**

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO11	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Statistics for Business Research	<b>Semester:</b>	III
			<b>Credits:</b>	5.0

### Course Objectives

#### The course aims

- To help the students to understand the concepts of Descriptive Statistics and Inferential Statistics.
- To provide the knowledge about the application of Statistical Tools and Procedures in the field of Social Science Research.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Know the important statistical measures that are used to summarize the Research Data.
<b>K2</b>	<b>CO2</b>	Understand the significance of Correlation, Regression and Time Series Analysis.
<b>K2 &amp; K3</b>	<b>CO3</b>	Comprehend the meaning and process of Hypothesis Testing including one-sample, two-sample and more than two-sample tests.
<b>K3 &amp; K4</b>	<b>CO4</b>	Learn the importance and application of Non-parametric Tests.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Statistics: Meaning- <i>scope</i> *-functions-limitations. Measures of central tendency: Arithmetic mean- Median- Geometric mean- -uses of Geometric mean- <b>Individual observation, Discrete Series and Continuous Series</b> * -Dispersion- Standard deviation - Co-efficient of variation.	<b>18</b>
<b>II</b>	Correlation analysis: Simple Correlation- Karl Pearson's and Spearman's rank correlation. Regression analysis: Simple Linear Regression model only.	<b>18</b>
<b>III</b>	Time Series Analysis: Uses-Components- measurement of Trend-Moving Average method-method of Least Square.	<b>18</b>
<b>IV</b>	Testing of Hypothesis- Parametric test: 'Z' test: Test for differences between proportions, difference between Means of two samples-differences between two Standard Deviations and testing the Correlation Co-efficient -'t' test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. ANOVA: One way ANOVA - Two way ANOVA.	<b>18</b>
<b>V</b>	Non-parametric Test: Chi-square Test - Mann Whitney 'U' Test- Kruskal Wallis 'H' Test.	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, 4 shall be Problems and 1 shall be theory.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be theory.**

<\* - Self Study>

**Text Books:**

1. Gupta S.P, Statistical Methods, S.Chand & Co.
2. Kothari C.R & Gaurav Garg, Research Methodology - Methods and Techniques, New Age International Publishers.

**Reference Books:**

1. Pillai R.S.N. and Bagavathi, Statistics -Theory and Practice, S.Chand & Co.
2. Aggarwal B.M. Essentials of Business Statistics, Ane Books Pvt. Ltd.

**E-references:**

1. [www.khanacademy.org](http://www.khanacademy.org)
2. [www.open.edu](http://www.open.edu)
3. [www.icai.org](http://www.icai.org)
4. [www.ddegjust.ac.in](http://www.ddegjust.ac.in)

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	S	H	M
<b>CO2</b>	M	S	S	H	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	H	M	H	S	H

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO12	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Direct Taxation - I	<b>Semester:</b>	III
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To make the students to understand the basic provisions and concepts of Income Tax Act, 1961.
- To impart the provisions of Income Tax Act about the computation of the Incomes under various Heads for individual.
- To familiarize the students to develop the knowledge on Set-Off and Carry Forward of Losses.
- To practice the students to assess the Tax liability of an Individual.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Determine the residential status of an individual.
<b>K2</b>	<b>CO2</b>	Compute the incomes under various heads (Salary, House Property, Business or Profession, Capital Gain and Other Sources).
<b>K3</b>	<b>CO3</b>	Apply the various types of deductions available to an individual (Sec.80C to 80U).
<b>K4</b>	<b>CO4</b>	Assess the tax liability of an Individual.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Introduction and basic concepts of Income Tax Act, 1961- Definitions: Person – Assessee – Income – Gross Total Income – Total Income - Previous year – Assessment Year – Scope of Total Income – Residential status of Individual – <i>Incomes exempted from Income Tax (Sec.10)*</i> .	<b>18</b>
<b>II</b>	Income from salaries – Allowances – Perquisites- Profit in lieu of salaries - Income from house properties.	<b>18</b>
<b>III</b>	Profits and gains of Business or Profession – Capital Gains.	<b>18</b>
<b>IV</b>	Income from other sources – Set off and Carry forward of losses - Deductions to be made in computing total income (Sec.80 C to 80 U).	<b>18</b>
<b>V</b>	Assessment of individual: Assessment procedures – <i>Types of Assessment*</i> – Computation of Tax liability.	<b>18</b>

<\*-Self Study>

#### Text Book:

Gaur V.P. and Narang D.B., Income Tax and Practice, Kalyani Publishers.

**Reference Books:**

1. Dinkar Pagare, Income Tax and Practice, Sultan chand & Sons.
2. Mehrotra, Income Tax and Practice, Sultan chand & Sons.
3. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law & Practice, Margham Publications.

**E-references:**

1. [www.icaai.org/post.html?post\\_id=13752](http://www.icaai.org/post.html?post_id=13752)
2. [www.icsi.edu/media/webmodules](http://www.icsi.edu/media/webmodules)
3. [www.icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper7-Revised.pdf](http://www.icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf)
4. [www.http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf)
5. [www.universityofcalicut.info/SDE/VI\\_sem\\_BCom\\_income\\_tax\\_law\\_and\\_practise.pdf](http://www.universityofcalicut.info/SDE/VI_sem_BCom_income_tax_law_and_practise.pdf)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	M	M
<b>CO2</b>	S	M	M	L	S
<b>CO3</b>	M	S	S	H	M
<b>CO4</b>	S	H	L	M	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO13	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Investment and Portfolio Management	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To provide the knowledge on fundamentals of investment management.
- To cultivate the knowledge of mutual funds and credit rating.
- To develop the skill for portfolio analysis.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Equip the knowledge on the basic concepts of Investment Management.
<b>K2</b>	<b>CO2</b>	Enable the students to aware of Mutual funds and Credit Rating Agencies.
<b>K3</b>	<b>CO3</b>	Enrich the students' knowledge about the security analysis.
<b>K4</b>	<b>CO4</b>	Enlighten the knowledge on portfolio management and Portfolio theories.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Investment: Meaning-Nature-Objectives- <i>Scope</i> *-Factors influencing Investment Decision-Differences between Investment, Gambling and Speculation-Investment Avenues.	<b>18</b>
<b>II</b>	Risk and Return analysis-Risks in investment-types- prevention of risk>Returns: meaning- <i>-factors determining the return on investment</i> *-Measurement of returns.	<b>18</b>
<b>III</b>	Mutual Fund: Meaning-types-advantages-disadvantages. Credit rating: Meaning- <i>objectives</i> -procedure-Credit Rating Agencies in India-Credit Rating Information Services Ltd. (CRISIL)-Investment Information and Credit Rating Agency (ICRA)-Credit Analysis and Research (CARE).	<b>18</b>
<b>IV</b>	Portfolio management: Meaning- <i>scope</i> *- Fundamental Analysis– Economic Analysis – significance and Interpretation of the Economic Indicators – Industry Analysis – Industry Growth Cycle - Company Analysis – Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure – Financial Analysis – Operating Efficiency-Technical Analysis.	<b>18</b>
<b>V</b>	Theories of Portfolio Management: Dow Theory-Efficient market Theory-Random Walk Theory- Markowitz model-Elliott Wave Theory-Sharpe's Index model - Trenor's Performance Index- Capital Asset Pricing Theory (Assumptions and importance only).	<b>18</b>

(100% Theory)

<\*-Self Study>

**Text Books:**

1. Radha V, Investment Management, Prasanna Publishers.
2. Prasanna Chandra, Portfolio Management, Tata McGraw Hill.

**Reference Books:**

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications Pvt. Ltd.
2. Bhalla, Investment Management: Security Analysis and Portfolio Management, S.Chand.

**E-references:**

1. [www.moneycontrol.com](http://www.moneycontrol.com)
2. [www.bse.com](http://www.bse.com)
3. [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
4. [www.nse.com](http://www.nse.com)
5. [www.universityofcalicut.info](http://www.universityofcalicut.info)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	M	M
<b>CO2</b>	S	M	M	L	S
<b>CO3</b>	M	S	S	H	M
<b>CO4</b>	S	H	L	M	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO14	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Applied Cost Accounting	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To impart the knowledge on Cost Accounting and its objectives.
- To explore the various techniques of costing used in managerial decision making.
- To gain exposure on Process, Contract and Operating Costing.
- To learn about Cost Control and Cost Reduction.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Understand the importance of Cost System and Cost Control to organizations with advantages and limitations of Cost Accounting.
<b>K2</b>	<b>CO2</b>	Prepare the Cost Sheet.
<b>K3</b>	<b>CO3</b>	Apply the concepts relating to Process, Contract and Operating Costing.
<b>K4</b>	<b>CO4</b>	Learn the importance of Uniform Costing, Cost Control and Cost Reduction.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Cost Accounting: Meaning-objectives- advantages – limitations- scope. Methods of Costing- Techniques of Costing- <i>Cost accounting Vs Financial Accounting</i> *- Elements of costs- Cost Sheet preparation- Tenders.	<b>18</b>
<b>II</b>	Process Costing: Normal Loss – Abnormal Loss- Abnormal Gain – Inter Process Profit- Equivalent Production-Joint Product and By-product Costing.	<b>18</b>
<b>III</b>	Contract Costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause.	<b>18</b>
<b>IV</b>	Operating Costing: Meaning-objectives- <i>Classification of cost in operating costing</i> *-Ascertainment of cost. Reconciliation of Cost and Financial Accounts-need for Reconciliation –Reasons for disagreement in profit.	<b>18</b>
<b>V</b>	Uniform Costing-meaning –features- <i>scope</i> *-objectives. Cost control and Cost Reduction: Meaning-Elements of cost control scheme-Techniques of Cost control-Differences between cost control and cost reduction-tools of cost reduction-advantages-dangers of cost reduction.	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, 4 shall be Problems and 1 shall be theory.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be theory.**

<\*-Self Study>

**Text Book:**

Jain and Narang, Cost Accounting, Kalyani Publishers.

**Reference Books:**

1. Pillai R.S.N and Bagawathi, Cost Accounting, S Chand & co.
2. Khanna, B.S., Pandey I.M., & Ahuja G.K., Practical Costing, S Chand & co.

**E-references:**

1. [www.icaai.org/post.html?post\\_id=12431](http://www.icaai.org/post.html?post_id=12431)
2. [www.icaai.org/post.html?post\\_id=13803](http://www.icaai.org/post.html?post_id=13803)
3. [www.icsi.edu/media/webmodules/publications/2.CMA-Executive.pdf](http://www.icsi.edu/media/webmodules/publications/2.CMA-Executive.pdf)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	M
<b>CO2</b>	S	H	M	H	S
<b>CO3</b>	S	S	H	M	H
<b>CO4</b>	H	S	H	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3CO15	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Human Resource Management	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To inculcate the knowledge about Human Resource Management and Development in an organization.
- To bring into light the functions of human Resources in an organisation.
- To give exposure about Job analysis, Job description and Job evaluation.
- To emphasize the significance of Job satisfaction.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration.
<b>K2</b>	<b>CO2</b>	Analyse the nature of jobs and Sources of recruitment.
<b>K3</b>	<b>CO3</b>	Have knowledge about Job evaluation and Performance appraisal.
<b>K4</b>	<b>CO4</b>	Understand the importance of QWL and Organisational development.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Human Resource Management: Meaning -definition- nature- importance-objectives- functions- Differences between Personal Management and HRM- Human Resource Planning: Meaning-importance- factors influence the HRP. <i>Qualities and Role of Human Resource Manager*</i> .	<b>18</b>
<b>II</b>	Job Analysis: Meaning- process- merits- demerits. Recruitment- Meaning-sources. Selection: Meaning-steps in selection process- Recruitment Vs. Selection. Training & Development: <i>Importance</i> - methods.	<b>18</b>
<b>III</b>	Job Description-Job evaluation-Performance appraisal-Promotion- Transfer-Wage and Salary administration- <i>methods of payment of wages*</i> .	<b>18</b>
<b>IV</b>	Human Resource Development-Workers' Participation in Management-Employee's Health and Safety- Employee's discipline- causes of indiscipline-procedure for disciplinary action- Employee's grievances.	<b>18</b>
<b>V</b>	Organizational development- Job Satisfaction – Determinants. Quality of Work Life- factors influence the QWL- measures to improve QWL. Stress –types- <i>causes*</i> -managing the stress.	<b>18</b>

<\*-Self Study>

#### Text Books:

1. Jayasankar J, Human Resource Management, Margham Publications.
2. K. Aswathappa, Human Resource Management, MC Graw hill.

**Reference Books:**

1. Khanka S.S., Human resource management, Sultan Chand & sons.
2. Prasad L.M., Human resource management, Sultan Chand & sons.
3. Memoria C.B. and Joshi, Human resource management, Himalaya publications.

**E-references:**

1. [www.managementstudyguide.com](http://www.managementstudyguide.com)
2. [www.universityofcalicut.info](http://www.universityofcalicut.info)
3. [www.examupdates.in/mba-human-resource-management](http://www.examupdates.in/mba-human-resource-management)
4. [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
5. [www.gurukpo.com](http://www.gurukpo.com)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	H	M
<b>CO2</b>	H	M	M	L	S
<b>CO3</b>	M	S	H	H	M
<b>CO4</b>	S	H	L	M	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	M.Com.	<b>Programme Title:</b>	Commerce	
<b>Course Code:</b>	19P3C016	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Direct Taxation – II	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To make the students to understand the Agricultural Income and Non-Agricultural Income.
- To inculcate the provisions of the Income tax regarding computation of tax liability of the firm and the company.
- To make the students to learn the various types of Authorities to administrate Income Tax Department.
- To practice the students to file income tax returns through Internet.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Know the various types of income tax authorities to administrate the Income Tax Department.
<b>K2</b>	<b>CO2</b>	Classify the income into Agricultural income and Non-Agricultural income.
<b>K3</b>	<b>CO3</b>	Compute the tax liability of the firm and Compute the tax liability of the Company.
<b>K4</b>	<b>CO4</b>	Know the procedure for filing of income tax return through Internet (e-filing).

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Contents	No. of Hours
<b>I</b>	Assessment of Agricultural Income – Test to determine Agricultural income – <b>Types*</b> –Partially Agricultural and partly non-agricultural income.	<b>18</b>
<b>II</b>	Assessment of Firms – Residential status of Firm - Computation of Income of the Firm – Rates of Tax - Computation of Income of a partner from the firm – Deductions from Gross Total Income of the firm – Computation of Tax liability of the Firm.	<b>18</b>
<b>III</b>	Assessment of Companies –Residential status of Company - <b>Kinds of Companies*</b> - Computation of Gross Total Income – Deductions from Gross Total Income of the Company – Computation of Tax Liability.	<b>18</b>
<b>IV</b>	Income Tax Authorities – Appointments– Jurisdiction – <b>Powers*</b> – Search and Seizure.	<b>18</b>
<b>V</b>	Collection Tax – TDS –Advance Payment of Tax - E-filing of Return – Concept and Procedure for e-filing – Significance –Types of e-filing – Advantages and Disadvantages of e-filing.	<b>18</b>

<\*-Self Study>

#### Text Book:

Gaur V.P. and Narang D.B., Income Tax and Practice, Kalyani Publishers.

**Reference Books:**

1. Dinkar Pagare, Income Tax and Practice, Sultan chand & Sons.
2. Mehrothra, Income Tax and Practice, Sultan chand & Sons.
3. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law & Practice, Margham Publications.

**E-references:**

1. [www.icaai.org/post.html?post\\_id=13752](http://www.icaai.org/post.html?post_id=13752)
2. [www.icsi.edu/media/webmodules](http://www.icsi.edu/media/webmodules)
3. [www.icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper7-Revised.pdf](http://www.icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf)
4. [www.http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf)
5. [www.universityofcalicut.info/SDE/VI\\_sem\\_BCom\\_income\\_tax\\_law\\_and\\_practise.pdf](http://www.universityofcalicut.info/SDE/VI_sem_BCom_income_tax_law_and_practise.pdf)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	M	M
<b>CO2</b>	S	M	M	L	S
<b>CO3</b>	M	S	S	H	M
<b>CO4</b>	S	H	L	M	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

## Question Paper Pattern - P.G. Courses

(Common for Major and Supportive Papers)

### For EOS Examinations: 60 Marks

The Question Paper is to be divided into THREE Sections.

Section-A Carries 10 Marks, Section-B Carries 20 Marks and Section-C Carries 30 Marks.

Section-A Contains 10 Multiple Choice Questions. (10 x 1 = 10)

Two Questions from each unit. (Q. No: 1 to 10)

Section-B Contains 5 Either or Choice Questions. (5 x 4 = 20)

Each Question carries 4 Marks. Both (a) and (b) from the same unit.

Q. No.: 11 (a) or (b) to 15(a) or (b)

Section-C Contains 5 Questions, out of which 3 Questions are to be answered. (3 x 10 = 30)

Each Question carries 10 Marks. One Question from each unit. Q. No.: 16 to 20

### For CIA Examinations: 40 Marks

**CIA Test I and II Question Paper Pattern:** (30 Marks)

Section-A: 10 Multiple Choice Questions. (10 x 1 = 10)

Section-B: Two Questions out of Three. (2 x 5 = 10)

Section-C: One Question out of Two. (1 x 10 = 10)

### Components of Continuous Internal Assessment (CIA)

Components		Calculation	CIA Total
Test 1 & Test 2	30	$30 + 40 + 30 = \frac{100 \times 40}{100} = 40$	40
Test 3 (Model Exam)	40		
Assignment + Seminar + Quiz / GD / Poster Presentation / Book Review / Field Visit Report	10+10+10 = 30		

<b>Programme Code:</b>	ALL P.G.	<b>Programme Title:</b>	Supportive Paper	
<b>Course Code:</b>	19P4CO01	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Investment Management	<b>Semester:</b>	III
			<b>Credits:</b>	4.0

### Course Objectives

#### The course aims

- To learn the basic types of Investment and their characteristics.
- To evaluate the various Investment alternatives.
- To learn about the Stock exchange and SEBI.
- To impart the basic ideas about new issue of shares.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

Knowledge Level	CO Number	Course Outcomes
<b>K1</b>	<b>CO1</b>	Equip the knowledge on basic concepts of Investment Management.
<b>K2</b>	<b>CO2</b>	Enable the students to aware of Investment alternatives and Mutual funds.
<b>K3</b>	<b>CO3</b>	Enrich the students knowledge about the stock exchange and SEBI.
<b>K4</b>	<b>CO4</b>	Enlighten the knowledge about ideas about new issue of shares.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

### SYLLABUS

Unit	Contents	No. of Hours
<b>I</b>	Investment Management: Meaning-Principles- <i>Scope</i> *-objectives - Factors favourable for Investments – Process of Investment- Classification of Investments – <i>Differences between Investment, Gambling and Speculation</i> * - Risks of Investments.	<b>18</b>
<b>II</b>	Investment Avenues: <i>Banks-Post Offices</i> *- Equity Shares – LIC – Provident Fund - Mutual Funds – Derivatives – Options.	<b>18</b>
<b>III</b>	Floating of New Issue – IPO – Players in new issue market- Underwriting Activity - Abuses in the New Issue Market - Problems of the New Issue Market.	<b>18</b>
<b>IV</b>	Stock Exchange: Meaning – Functions – <i>Importance</i> *. Listing of Securities: Meaning – Procedure – Importance – Requirements for listing of shares. Speculators: Bull-Bear-Lame Duck-Stag.	<b>18</b>
<b>V</b>	SEBI: Objectives-Functions. OTCEI: Objectives-Functions. NSE: Objectives-Functions.	<b>18</b>

<\*-Self Study>

#### Text Books:

1. Radha V, Investment Management, Prasanna Publishers.
2. Bhalla, Investment Management: Security Analysis and Portfolio Management, S.Chand.

#### Reference Books:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications (P) Ltd.
2. Kevin, Security Analysis and Portfolio Management, PHI.

**E-references:**

1. [www.moneycontrol.com](http://www.moneycontrol.com)
2. [www.bse.com](http://www.bse.com)
3. [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
4. [www.nse.com](http://www.nse.com)
5. [www.universityofcalicut.info](http://www.universityofcalicut.info)

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	L	H	M	M
<b>CO2</b>	S	M	M	L	S
<b>CO3</b>	M	S	S	H	M
<b>CO4</b>	S	H	L	M	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low