

M.COM.

PROGRAMME OUTCOMES OF M.COM

- Comprehend the basic concepts of business and responsibilities of a business organization
- Analyze financial, marketing, legal and ethical issues in a business organization and find reasons for profit or loss and give solutions for economic viability of a business.
- Apply current techniques and skills necessary for business practice and serve as a human resource needed for industry, consultancy, education, research and public administration.

PROGRAMME SPECIFIC OUTCOMES

PSOs	Upon completion students of M.Com programme the graduates will be able to :
PSO- 1	Prepare financial statements of a business organisation using accounting principles and determine the operating results and the financial position.
PSO- 2	Discuss the various provisions relating to business law, indirect taxes and income tax and calculate tax on income.
PSO -3	Undertake socially relevant projects.
PSO -4	Acquire the knowledge on international business environment and apply the principles of management.
PSO -5	Understand the principles of marketing, tourism, consumerism and MSMEs (Micro Small and Medium Enterprises.)
PSO - 6	Gain knowledge on Indian Financial System and apply various electronic payment techniques.
PSO - 7	Understand the cause–effect relationships and interactions among socio technical dimensions of project.
PSO - 8	Recognise the need of communication and develop personality.

Semester: III

Name of the course: Income Tax Law and Practice

Sub. Code: PA1731

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To instill confidence in students in the computation of Tax liability of individuals, firm and companies.
2. To enable the students to deal with income tax filing with confidence.

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	Understand the application of principles and provisions of Income Tax Act 1961	2	U
CO-2	Describe terminology of Income Tax	2	U
CO-3	Compute the income of five heads of an individual	2	Ap
CO-4	Differentiate the non-resident from ordinary resident	2	U
CO-5	Identify the deductions and exemptions applicable for different heads of income	2	U

Teaching Plan

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Basic Concepts & Definitions (only theory)					
	1.	Income, Person, Assessee, Assessment year, Previous year and Exempted incomes.	3	To understand the various concepts of Income Tax.	Lecture	Evaluation through: Test
	2.	Residential status of an assessee and Concepts of income	4	To know the residential Status: Resident, Not Ordinary Resident & Non-resident and the various concepts under income	Lecture Discussion	Quiz
	3.	Different heads of income	4	To gain knowledge about the income under the different heads.	Lecture	Online assignment
	4.	Set off and carry forward losses and Clubbing of incomes	2	To know the clubbing and setting off of incomes.	Lecture with PPT.	Formative assessment
	5.	Tax evasion, Tax avoidance, Tax Planning and Bond washing transaction.	2	Study the meaning of bond washing transactions, tax planning, tax avoidance and tax evasion.	Lecture Discussion	Seminar Group Discussion

II	Assessment of Individuals					
	1.	Gross Total Income of an individual	2	To know how to arrive gross total income.	Lecture	Evaluation through: Test
	2.	Deductions from Gross Total Income(GTI) From Sec 80C-80U	4	Get thorough knowledge regarding the deductions from Sec 80C to 80U.	Lecture with PPT.	Open book test.

	3.	Computation of Taxable income and Tax liability	5	To gain knowledge about the computation of taxable income and tax liability.	Lecture Discussion	Quiz
	4.	Computation of Rebate and Relief	3	To know how to calculate the rebate and relief u/s 87A, 89 and Rule 21A.	Lecture with PPT.	Online assignment Formative assessment
III	Assessment Procedure (only theory)					
	1.	Return of Income: Voluntary Return and Compulsory Return	3	To know the different types of return of income.	Lecture	Evaluation through: Test
	2.	Preparation of Return Manually, E- Filling: Steps, Advantages and Online Filling of Return	6	To know the preparation of return manually and electronically.	Lecture with PPT.	Snap test.
	3.	Tax Deducted at source, Other various provisions and Exemption	4	To understand the other provisions and exemptions with regard to TDS.	Lecture Discussion	Quiz Seminar
	4.	Permanent Account Number (PAN), Assessment and the types of assessment.	2	To know the concept of PAN, assessment and its types .	Lecture with PPT.	Formative assessment
IV	Assessment of Firms					
	1.	Meaning of partnership and its kinds	2	To understand the meaning and the types of	Seminar	Class test
	2.	Assessment of a firm	4	To know how the partnership firm is assessed under IT Act.	Seminar through PPT.	Snap test
	3.	Computation of total income of a firm	5	To work out the total income of a firm.	Lecture.	Formative

	4.	Computation of income of partner from the firm	5	To work out the problems in the computation of partners income.	Seminar	assessment Weekly test
V	Assessment of Companies					
	1.	Meaning and classification of companies	4	To know the meaning and the types of companies.	Seminar	Class Tests
	2.	Computation of Gross Total Income of a company	3	To work out the problems in computing of gross total income of a company.	Lecture	Open book test.
	3.	Assessment of a company	3	To know how the company is assessed under IT Act.	Seminar through PPT.	Asking questions
	4.	Minimum Alternate Tax (MAT) and Computation of book profit for MAT purpose.	3	To study MAT and the calculation of book profit.	Lecture	Formative assessment

Course instructor: A. Franklin Ragila

Head of the Department: Dr. C. K. Sunitha

Semester: III

Name of the Course: Marketing Management

Subject Code: PA1732

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To understand the conceptual frame work of marketing and its applications.
2. To inculcate the marketing skills and techniques.

Co.No	Upon completion of this course the students will be able to :	PSO	CL
Co-1	Understand the conceptual framework of marketing and its applications in decision making under various environmental constraints	PSO-5	U
Co-2	Learn the importance of the buyer behavior and consumer decision making process	PSO-5	U

Co-3	Gain knowledge about ethics in marketing	PSO-5	U
Co-4	Identify pricing strategies and pricing procedure	PSO-5	A
Co-5	grasp the unethical practices in marketing	PSO-5	U
Co-6	Identify the components of web marketing	PSO-5	U

Teaching Plan

Total contact hours: 75 (Including lectures, assignments and tests)

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Marketing Management Introduction					
	1	Concept- Nature - Scope and Importance of Marketing	5	To understand the meaning and importance of Marketing Management	Lecture discussion	Evaluation through: Short test and Oral test
	2	Marketing Concept and its Evolution	5	To explain the examples of marketing concepts	Lecture discussion with Interaction	Multiple choice questions Open book test
	3	Marketing Mix- Strategic Marketing Planning an overview.	5	To understand the strategies of marketing	Lecture, group discussion	
II	Market Analysis and Selection					
	1	Marketing Environment – Macro and Micro Components and their Impact On Marketing Decisions	5	To differentiate micro and macro components	Lecture discussion	Evaluation through: Short test and Oral test
	2	Market Segmentation and Positioning	5	To understand market segmentation and positioning	Lecture discussion with Interaction	Multiple choice questions Assignment
	3	Buyer Behaviour- Consumer Verses Organizational Buyers- Consumer Decision making Process.	5	To Differentiate consumer and organizational buyers	Lecture, group discussion	Formative assessment
III	E.Marketing and E.Advertising					
	1	E.Marketing – Advantages - E.Marketing Mix- Product- Price- Place- E.promotion	5	To understand the meaning of E-Marketing and E-Marketing mix with an example	Lecture discussion with Interaction	Evaluation through: Short test and Oral test Multiple choice questions

	2	Marketing Strategies - E.Mail Marketing Strategies - Affiliate Marketing Strategy - Vital Marketing Strategy - Brand Marketing Strategy	5	To differentiate different types of strategies	Lecture discussion with Interaction	Assignment
	3	E.Advertising - Online Display Advertising - Format for Web Advertising	3	To understand E- advertising and its properties	Lecture, group discussion	Formative assessment
	4	Intelligent Agents - Features of Intelligent Agents- Advantages for Buyers and Sellers.	2	To understand the intelligence agents and its features	Lecture, group discussion	Seminar
IV	Ethics In Marketing					
	1	Ethics In Marketing - Consumer Rights - Marketing Strategies and Ethics	5	To understand marketing ethics and its strategies	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Unethical Practices in Marketing - Establishing Standards – Agmark - ISI	5	To explain the establishing standards	Lecture discussion with Interaction	Multiple choice questions Assignment
	3	Product Related Issues - Competition Related Ethic -Pricing - Product Liabilities - Ethics in Advertising.	5	To understand the competition related ethics	Lecture, group discussion	Formative assessment Seminar
V	Marketing Information System and Marketing Research					
	1	Characteristics - objectives - Elements - Need for MIS	3	To understand MIS and its features	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Classification of MIS	2	To explain the classification of MIS	Lecture discussion	Multiple choice questions
	3	Marketing Research - Scope of Marketing Research	5	To explain marketing research and its scope	Lecture discussion	Assignment

	4	Importance Research Limitations.	-Marketing process -	5	To understand importance ,process and limitation of marketing research	Lecture, group discussion	Formative assessment Seminar
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Course instructor: D.Sujeetha

Head of the Department: Dr.C.K. Sunitha

Semester: III

Name of the course: Tourism Management

Sub. Code: PA1733

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	4	90	100

Objectives:1.To provide knowledge to students on travel, tourism and travel management

2.To make the students aware of tourist destination and impact of tourism

Co. No	Upon completion of this course the students will be able to :	PSO	CL
CO-1	Understand the basic components of tourism	5	U
CO-2	Provide knowledge on early developments	5	R
CO-3	Explain the evolution of demand for tourism	5	R
CO-4	Discuss the tourism planning process	5	U
CO-5	Explain the role of modern technology in tourism at various situations	5	R
CO-6	Get an insight in to the local area tourism	5	R

Teaching Plan

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Nature and Components of Tourism.					
	1	Definition , Basic Components, Elements	2	To understand the meaning and elements of tourism	Lecture	Evaluation through: Test
	2	Geographical Components Geographical Resources	3	To know the Geographical Resources	Lecture Discussion	Asking questions
	3	Customer Care ,Social Tourism , Domestic Tourism	5	To gain knowledge about Social and- Domestic Tourism	Lecture	Quiz
	4	World Tourism- General Patterns.	5	To know the world tourism	Lecture with PPT.	Formative assessment
II	Historical Development and Travel motivate					
	1	Early Developments - Travel Accounts- Early pleasure travel – The Grand Tour	5	To know about early Developments and grant tour	Lecture	Evaluation through: Test
	2	Annual Holiday – Railway links- Ocean lines – Sea side Resort Development- Development of Air Transport – Emergence of Industrial Societies	5	Get thorough knowledge regarding Railway links- Ocean lines and Air Transport	Lecture with PPT.	Open book test. Quiz Online assignment
	3	Evolution of Demand for Tourism – Growth Factors - Travel Motivations – Trade and Commerce as a Motivation.	5	To gain knowledge about the Demand for Tourism and Travel Motivations	Seminar Discussion	Formative assessment
III	Tourism Planning and Accommodation					
	1	Tourism Planning Process ,Assessment of Tourist Demand, Environmental Dimensions	3	To know the Tourism Planning Process	Lecture	Evaluation through: Test

	2	Tourism Environmental policy – Carrying capacity – Sustainability	3	To understand the Tourism Environmental policy and Sustainability	Lecture with discussion.	Snap test. Quiz
	3	Conservation Policy Accommodation: Definition ,Categories Supplementary	5	To understand the Conservation Policy Accommodation	Lecture Discussion	Formative assessment
	4	Registration Classification Volume and Use, Changing profile	4	To analyse the Volume and Use, Changing profile	Lecture with discussion.	
IV	Information Technology in Tourism					
	1	Modern Media Techniques – Networking – Internet Tourism – Computer Technology	5	To understand the Modern Media Techniques	Seminar	Evaluation through: Test
	2	Computer in Air Cargo , Advantage to Travel Agents - Computer in Airlines	5	To know the Advantage to Travel Agents - Computer in Airlines	Seminar through PPT.	Open book test.
	3	Computer reservation System(CRS) Computer in Hotels – Hotel and Global Distribution System (GDS)	5	To understand the Computer in Hotels and Global Distribution System(GDS)	Seminar through PPT.	
V	Tourism in kanyakumari District					
	1	Tourism : Growth , demand, Tourist Destinations	5	To know the growth, demand and tourist destinations.	Lecture with PPT.	Evaluation through: Test
	2	Impact :economic , socio , cultural & environment	5	To understand the impact of tourism	Seminar through PPT.	Snap test.
	3	Future trends in tourism – eco tourism.	5	To present in future trends in tourism and eco tourism.	Seminar through PPT.	

Course instructor: M.CharlesDayana

Head of the Department: Dr.C.K. Sunitha

Semester: III

Name of the course: Financial Services

Subject Code: PA1734

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To enable the students to gain in-depth knowledge about the financial services.
2. To enhance the students to gain skills that must be transferable to the work place.

CO NO.	Upon completion of this course the students will be able to :	PSO	CL
CO-1	Understand the concept, scope, causes and innovations of financial services.	PSO-6	U
CO-2	Understand the origin, process, progress, commission and problems of merchant bankers.	PSO-6	U
CO-3	Analyse hire purchase agreement and installment sale.	PSO-5	An
CO-4	Apply various provisions regarding leasing.	PSO-2	Ap
CO-5	Remember the features, origin and growth of venture capital.	PSO-6	R

Teaching Plan

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Financial Services					
	1	Meaning, Scope and Innovations, Features, Importance, Classification of Financial Service Industry.	4	To understand the importance and scope of financial services.	Lecture	Evaluation through: Test
	2	Scope of Financial Services, Causes for Financial Innovation, Financial Services and Promotion of Industries.	5	To know the causes for innovation and promotion of industries.	Lecture Discussion	Asking questions

	3	New Financial Products and Services, Innovative Financial Instruments	3	To gain knowledge about financial instruments.	Lecture	Quiz
	4	Classification of Equity Shares.	3	To know the types of Equity shares.	Lecture with PPT	Online assignment
	5	Challenges facing the Financial Service Sector, Present Scenario.	3	Study the present position of the service industries.	Lecture with PPT	Formative assessment
II	Merchant Banking					
	1	Definition-Origin-Merchant Banking in India-Merchant Banks and Commercial Banks.	2	To know about Merchant Banks and Commercial Banks.	Lecture	Evaluation through: Test
	2	Services of Merchant Banks-Merchant Bankers as Lead Managers-Qualities required for Merchant Bankers	4	Get thorough knowledge regarding the services and qualities of Merchant Bankers.	Lecture	Open book test.
	3	Guidelines for Merchant Bankers-Merchant Bankers Commission-Merchant Bankers in the Market Making Process	5	To gain knowledge about the market making process of merchant bankers.	Lecture Discussion	Formative assessment
	4	Progress of Merchant Banking in India-Problems of Merchant Bankers.	3	To understand the problems of merchant bankers.	Lecture	
	5	Scope for Merchant Banking in India.	2	To evaluate the future of Merchant banking.	Lecture Discussion	
III	Hire Purchase					
	1	Features of Hire Purchase Agreement-Legal Position.	3	To know the legal position of hire purchase agreement.	Lecture	Evaluation through: Test

	2	Hire Purchase and Credit Sale, Hire Purchase and Installment Sale, Hire Purchase and leasing.	5	Compare Hire purchase with Credit Sale, Installment Sale and leasing.	Lecture	Snap test. Open book test. Formative assessment
	3	Origin and Development, Banks and Hire Purchase Business.	5	To understand the connection between banks and hire purchase business.	Lecture Discussion	
	4	Bank Credit for Hire Purchase Business	2	To analyse the credit facilities given by banks for hire purchase business.	Lecture	
IV	Leasing					
	1	Concept of Leasing-Steps Involved in Leasing Transaction-Types of Lease Types of Lease-Installment Buying, Hire Purchase and Leasing.	4	To understand the steps and types of lease.	Seminar	Evaluation through: Test Open book test. Formative assessment
	2	Advantages of Lease-Disadvantages of Leasing-History and Development of Leasing-Legal Aspects of Leasing-Contents of a Lease Agreement-Income Tax provisions relating to Leasing.	5	To know the legal and income tax provisions regarding leasing.	Seminar	
	3	Sales Tax provisions pertaining to Leasing-Accounting treatment of Lease-Method of ascertaining Lease Rentals-Other Factors influencing Buy or Borrow or Lease Decision-Structure of Leasing Industry.	5	To understand the sales tax provisions and accounting treatments for lease.	Seminar	
	4	Problems of Leasing-Prospects.	2	To find out the problems in leasing.	Seminar	

V	Venture Capital					
1	Concept of Venture Capital-Features of Venture Capital-Scope of Venture Capital-Importance of Venture Capital-Origin.	4	To know the features, scope and importance of venture capital.	Seminar	Evaluation through: Test	
2	Initiative in India-Guidelines.	3	To understand the guidelines given for venture capital.	Seminar	Snap test.	
3	The Indian Scenario-Present Position.	3	To analyse the present position of venture capital.	Seminar	Formative assessment	
4	Suggestions for the Growth of Venture Capital Funds-Nitin Desai Committee's Recommendations.	3	To study about the recommendations given by Nitin Desai committee.	Seminar		

Course instructor: Dr.C.K.Sunitha

Head of the Department: Dr.C.K. Sunitha