



RANI CHANNAMMA UNIVERSITY

BELAGAVI

THE COURSE STRUCTURE & SYLLABUS OF POST GRADUATE MASTER OF COMMERCE

**1ST & 2ND Semesters
w.e.f.**

Academic Year 2021-22 and Onwards

Under

CHOICE BASED CREDIT SYSTEM (CBCS)

Rani Channamma University
Vidyasangama, Bhutaramanahatti, Belagavi

**Master of Commerce
(CBCS)
(With Effect from Academic Year 2021-22)**

Course Code	Semester & Course	Teaching Hours.	Credits	Maximum Marks			Examination Duration Hrs
				Internal Assessment	Semester End Examination	Total	
Semester – I							
HC-1.1	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	Financial Management	4	4	20	80	100	3
HC-1.4	Applied Economics for Business	4	4	20	80	100	3
HC-1.5	Management Accounting	4	4	20	80	100	3
Elective Specializations: Students can select anyone soft core group having one course each							
Group-(AF) Accounting and Finance							
SC-1.6 (AF)	Stock Market Operations	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC-1.6 (CT)	Principles and Practice of Taxation	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC-1.6 (HM)	Human Resource Management	4	4	20	80	100	3
Semester Total		24	24	120	480	600	18
Semester-II							
HC-2.1	Corporate Restructuring	4	4	20	80	100	3
HC-2.2	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	Dynamics of Entrepreneurship Development	4	4	20	80	100	3
HC-2.4	Advanced Corporate Accounting	4	4	20	80	100	3
Open Elective Courses offered to the students of other Departments							
OEC-2.5.1	Fundamentals of Business	4	4	20	80	100	3
OEC-2.5.2	Basics of Income Tax	4	4	20	80	100	3
Group-(AF) Accounting and Finance							
SC-2.6 (AF)	Accounting for Specialized Institutions	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC-2.6 (CT)	Production and Operations Management	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC-2.6 (HM)	Consumer Behaviour	4	4	20	80	100	3
Semester Total		28	24	120	480	600	18

Semester-III							
HC-3.1	Business Research Methodology	4	4	20	80	100	3
HC-3.2	International Financial Management	4	4	20	80	100	3
HC-3.3	Organizational Behavior	4	4	20	80	100	3
HC-3.4	Innovations in Accounting						
Open Elective Courses offered to the students of other Departments							
OEC-3.5.1	Fundamentals of Banking	4	4	20	80	100	3
OEC-3.5.2	Personal Financial Planning	4	4	20	80	100	3
Group-(AF) Accounting and Finance							
SC -3.6 (AF)	Financial Reporting Standards	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC -3.6 (CT)	Corporate Tax Planning	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC -3.6 (HM)	Knowledge Management	4	4	20	80	100	3
	Semester Total	28	24	120	480	600	18
Semester-IV							
HC-4.1	GST and Customs	4	4	20	80	100	3
HC-4.2	Business Ethics and Corporate Governance	4	4	20	80	100	3
HC-4.3	Techniques of Costing	4	4	20	80	100	3
HC-4.4	Investment Analysis and Portfolio Management						
HC-4.5	Project and Field Visit	*	4	20	80	100	-
Group-(AF) Accounting and Finance							
SC -4.6 (AF)	Advanced Financial Accounting	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC -4.6 (CT)	Strategic Cost Management	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC -4.6 (HM)	Supply Chain Management	4	4	20	80	100	3
	Semester Total	24	24	120	480	600	18
	Grand Total: Semester I to IV	104	96	480	1920	2400	72

Note:

- 1 Hard core papers are compulsory in each semester.
- 2 Students have to select one soft core group out of three soft core groups, in the first semester and have to complete the M.Com programme in the same group up to fourth semester. They are not permitted to change the soft-core group in between the programme.
- 3 Students have to select one OEC paper each in II and III semesters offered by the other departments/disciplines of the university.

* For project work there shall be one working hour per week per guide for six students.

Semester - I

Course - HC-1.1: Corporate Strategic Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

Unit-I: Introduction

Meaning of Strategy, Reasons for Strategy, Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

Unit-II: Environmental Analysis and Diagnosis

Meaning of Business Environment, Types of Business Environment, Environment Scanning, Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

Unit-III: Types of Strategies

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

Unit-IV: Functional Strategies

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

Unit-V: Strategic Evaluation and Control

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

Reference Books:

1. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, McGraw Hill.
2. Bhattachary S. K. and N. Venkataraman: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. Hill and Jones, Strategic Management, All India Publishers, Chennai.
4. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
5. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
6. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
7. Subba Rao, V., Strategic Management, Himalaya Publishing

Course - HC-1.2: Advanced Marketing Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

Unit- I: Introduction:

Marketing: Meaning, Definition, Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope, Approaches to the study of Marketing, Marketing Environment: Meaning and Definition, Internal and external Environmental factors influencing the marketing environment.

Unit-II: Product Mix and Price Mix

Marketing Mix: Meaning, Definition, Elements, Product Mix: Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination. Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory; Labelling: Meaning and importance Price Mix: Price—Meaning, Definition and Elements of price mix, Need, importance and objectives of pricing. Factors influencing pricing, Various Pricing Strategies

Unit-IV: Place Mix and Promotion Mix

Place – Types of Distribution Channels , Advantages & Limitations, factors affecting selection channel; Promotion Mix : Meaning, Elements of Promotion Mix, Advertising – Concept, Classification, functions, benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising, Personal Selling – concept and importance, theories of selling, process of personal selling - Selling Methods, Limitations of personal selling. Publicity: Meaning, difference between advertising and publicity Sales; Promotion: Meaning, Objectives and importance - Tools or techniques, Evaluation of sales promotion.

Unit-V: Trends in Marketing

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

Reference Books:

1. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
2. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
3. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
4. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
5. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
6. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
7. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning.

Course – HC-1.3: Financial Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

Unit-I: Financial Management

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

Unit-II: Capital Structure

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

Unit-III: Capital Budgeting

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation- Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

Unit-IV: Dividend Decisions

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

Unit-V: Working Capital Management

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

Reference Books:

1. Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
2. I.M. Pandey, Financial Management, Vikas, New Delhi.
3. James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
4. Khan and Jain, Financial Management, TMH, New Delhi.
5. Prasanna Chandra, Financial Management, TMH, New Delhi.
6. Rao R.K.S. Financial Management Mac Milan, New York.
7. Solomon E. Theory of Financial Management, Columbia University Press, New York.

Course – HC-1.4: Applied Economics for Business

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

Unit-I: Introduction to Economics for Business

Concept, Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economist's Role and Responsibilities, Limitations.

Unit-II: Elasticity of Demand and Forecasting

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost.

Unit-III: Production Analysis

Production Function – Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale.

Unit-IV: Cost and Revenue Analysis

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition – Benefits of Markets with Case Studies.

Unit-V: Objectives of the Firm & Pricing

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision – Knowledge Profit – Pricing Practice under Product Life Cycle and Trade Cycle Phases.

Reference Books:

1. Adhikary M. Business Economics, Excel Books, New Delhi
2. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
3. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
4. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
5. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
6. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.
7. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
8. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
9. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

Course - HC-1.5: Management Accounting

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To familiarize and acquaint the students with application of advanced managerial accounting techniques.

Unit-I: Introduction

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

Unit-II: Marginal Costing and Break-Even Analysis

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break-Even Charts and Profit Graphs.

Unit-III: Analysis and Interpretation of Financial Statements

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios – Classification, Advantages and Limitations.

Unit-IV: Funds Flow and Cash Flow Statements

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement – Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

Unit-V: Uniform and Inter-Firm Costing Methods

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

Reference Books:

1. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
2. Charler Brandon, Managerial Accounting, TMH, New Delhi.
3. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
4. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
5. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
6. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
7. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
8. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
9. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi

Group-(AF) Accounting and Finance

Course - SC-1.6 (AF): Stock Market Operations

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To equip the students with conceptual framework and functioning of stock markets.

Unit-I: Overview of Securities Market

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

Unit-II: Primary Market

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

Unit-III: Secondary Market

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

Unit-VI: Depository Services

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; - International Securities Identification Number (ISIN) - Settlement of Off- Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

Unit-V: International Stock Market

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

Reference Books:

1. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
3. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
4. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
5. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
7. Meir Khon, Financial Institutions and Markets, Oxford University Press
8. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
9. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

Group-(CT) Costing and Taxation

Course – SC-1.6 (CT): Principles and Practice of Taxation

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To acquaint the students with the basic principles of taxation, tax policy, and structure of Indian tax system.

Unit-I: Introduction

Tax Policy and Tax Base; Objectives of Tax Policy; Canons of Taxation; Determinants of Tax Yield; Effects of Taxes on Money and Real burden, Classification of Taxes: Direct and Indirect Taxes; OECD Classification; Progressive, Proportional and Regressive Taxes; Ad Valorem and Specific Taxes.

Unit-II: Tax Ratio, Tax Effort and Tax Incidence

Tax - GDP Ratio: Meaning, Significance and Determinants; Trends in Tax- GDP Ratio in India; Inter- Country Comparisons; Tax Capacity and Tax Effort; Tax Equity- Need and Approaches - Benefit Principle of Taxation and ability to Pay Principle of Taxation; Meaning and Types of Tax Incidence; Factors Determining Extent of Tax Shifting; Efficiency; Excess burden of Taxation; Administrative Costs; Compliance Costs; Distribution of Tax burden.

Unit-III: Tax Evasion and Tax Avoidance

Meaning of Tax Evasion and Tax Avoidance; Causes and Consequences of Tax Evasion, Methods to Curb Tax Evasion; Tax Evasion in India;

Unit-IV: Tax Incentives

Tax Incentives - Rationale, Benefits and Costs of Tax Incentives; Types of Tax Incentives; Tax Holidays, Investment Allowance, Deductions, Reinvestment Incentives.

Unit-V: Constitutional Provisions Pertaining to Taxes in India

Rationale for Constitutional Arrangements; Distribution of Taxation Powers between the Center and States in the Constitution of India; Sharing of Central Taxes; Recommendations of the Fourteenth Finance Commission.

Reference Books:

01. Easson, A., Tax Incentives for Foreign Direct Investment. New York: Kluwer Law International.
02. Musgrave, R. & Musgrave, P., Public Finance in Theory and Practice. McGraw Hill Book Company: New York.
03. Peerzade, S. A., Economics of Taxation. New Delhi: Atlantic Publishers & Distributors Pvt. Ltd.
04. Shome, P., Tax Policy Handbook. Washington, D. C.: International Monetary Fund, MF.
05. Sury, M. M., Tax Systems in India: Evolution and Present Structure. New Century Publications: New Delhi.

Group-(HM) Human Resource and Marketing
Course - SC-1.6 (HM): Human Resource Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To acquaint students with the concepts of human resource management and their application to solving HR-related workplace problems.

Unit-I: Introduction

Human Resource Management: Concept, Objectives, Scope, Features of HRM, Role and Importance of HRM, Policies and Practices of HRM, Functions and Challenges of HRM. SHRM: Concept, Importance and Nature.

Unit-II: HR Acquisition & Retention

Human Resource Planning: Definition, Objective, Need and Importance, HRP Process, Barriers to HRP. Job Analysis: Job Description & Job Specification - Job Design: Factors affecting Job Design, Job Enrichment Vs Job Enlargement. Recruitment & Selection: Sources of Recruitment, Selection Process, Difference between Recruitment and Selection - Induction and Orientation, Career Planning: Process of career planning and development, Succession Planning Process, Transfer and Promotion. Retention of Employees: Importance and Strategies of Retention.

Unit-III: Managing Employee Performance and Training

Performance Appraisal & Performance Management: Definition, Objective, Importance, Appraisal Process and Appraisal Methods. Performance Appraisal Vs Performance Management, Potential Management - Training and Development: Definition, Scope, Role and Objectives of Training, Training and Development Process, Types of Training, Evaluation of Training Effectiveness, Difference between Training and Development, E-Learning.

Unit-IV: Compensation Management

Compensation Management: Concept, Objectives, and Importance, Process and Current Trends in Compensation, Factors in the compensation plan, Wage/Salary Differentials, Components of salary. Incentives and Benefits: Financial & Nonfinancial Incentive, Fringe Benefits. Employees Separation: Concepts & Methods of Retirement, Termination, VRS, Golden Handshake, Suspension.

Unit-V: Emerging Trends in HRM

HRIS: Need, Advantages & Uses of HRIS. HR Accounting: Concepts, Objectives, Advantages, Limitations & Methods - HR Audit: Concept, Objective, Scope & Process - HR Shared Services: Concept, Objective, Benefits and Issues of HR Shared Services.

Reference Books:

1. Human Resource Management, Dr S.S. Khanka, Sultan Chanda, Delhi
2. Human Resource Management, Deepak Bhattacharya, Sage Publishing Ltd.
3. Human Resource Management, Dr. P.C.Pardeshi, Niramli Publication
4. Human Resource Management, R.S.Dwiwedi, Vikas Publishing House.
5. Human Resource Management, C.B.Mamoria, Himalaya Publishing House
6. Human Resource Management, Gary Dessler Dorling Kindersley Pvt Ltd.
7. Human Resource Management, Text and Cases, K Aswathappa, Tata McGraw Hill Publishing Company.
8. Human Resource Management, Theory and Practices, R. C. Sharma, Nipun Sharma, Sage Publication
9. Human Resource Management, Arun Monppa, Tata McGraw Hill Publishing Company
10. Human Resource Management, Appasaba L.V and Kadakol A M., College Book House

Semester – II

Course - HC-2.1: Corporate Restructuring

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

Unit-I: Introduction

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

Unit-II: Mergers and Acquisitions

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types - Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

Unit-III: Valuation, Exchange Rate and Merger Failures

Legal Procedure for Mergers in India, Merger Trends in India - Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

Unit-IV: Corporate Control

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

Unit-V: Industrial Sickness

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction - Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

Reference Books

1. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
2. Khan and Jain Financial Management TMH, New Delhi.
3. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
4. Patrick Gaghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
5. Prasanna Chandra Financial Management TMH, New Delhi.
6. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
7. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

Course - HC-2.2: Quantitative Techniques

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The objective of this course is to acquaint the students with quantitative techniques that play an important role in analysing business issues to take effective managerial decisions.

Unit-I: Introduction

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

Unit-II: Linear Programming

Introduction, Importance and Scope of Quantitative Techniques, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

Unit-III: Transportation Models

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

Unit-IV: Inventory and Queuing Management

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

Unit-V: Network Models

Introduction to PERT and CPM Techniques, Determination of Critical Path - PERT, Estimating Activity Times, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time Calculation, Project Crashing, Time, and Cost Considerations.

Reference Books:

1. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
2. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
3. J K Sharma, Quantitative Techniques, Macmillan India
4. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
5. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
6. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
7. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
8. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
9. Srivastava and Others, Quantitative Techniques, New Age International
10. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

Course - HC-2.3: Dynamics of Entrepreneurial Development

Objective: To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

Unit-I: Introduction

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Characteristics associated with Entrepreneurship, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Typology of Entrepreneurial Styles, Entrepreneur and Risk.

Unit-II: Entrepreneurial Creativity and Innovation

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

Unit-III: Initiating Ventures

Pathways to New Ventures, New-New and New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

Unit-IV: Business Plan for New Ventures

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan, Phases of Starting a Small Scale Industry.

Unit-V: Entrepreneurship

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

Reference Books:

1. N Desai, Entrepreneurship Management, Ashish Publishing House.
2. M. Bamback and J. R. Mancuso, Entrepreneurship and Venture Management, Prentice Hall of India.
3. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
4. D.F. Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cenage Learning India Pvt. Ltd.2016
5. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
6. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
8. P. Gopal Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
9. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

Course - HC-2.4: Advanced Corporate Accounting

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

Unit-I: Company Accounts

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

Unit-II: Accounting for Amalgamation

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

Unit-III: Accounting for Holding Companies

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

Unit-IV: Accounting for Buy Back of Shares

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back (Theory and Problems)

Unit-V: Accounting for Financial Instruments

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement - Presentation and Disclosures (Theory and Problems)

Reference Books:

1. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand, New Delhi.
2. Hanif and Mukherji, Advanced Accountancy.
3. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani, New Delhi.
4. P.V. Ratnam, Advanced Accountancy, Konark, New Delhi.
5. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. S.N. Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
7. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

Course – OEC- 2.5.1: Fundamentals of Business

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objectives: The objective of the course is to acquaint the students with the basic business trends, forms of ownership, consumer protection act and business environment.

Unit-I: Introduction to Business

Concepts of Business, Need and Importance of Business, Principles and Process of Business, Factors affecting Business, Tools of Business, Financing of Business Planning, Relevance of Business with other Discipline, Ethical Behaviour in Business.

Unit-II: Forms of Ownership

Meaning, Definition, Nature, Scope and Importance of Ownership - Public, Private and Joint Sector Enterprise, Sole Proprietorships, Partnerships, Joint Hindu Family Business, Cooperative Society, Joint Stock Company, and Statutory Corporation.

Unit-III: Business Environment

Concept of Business Environment, Meaning, Definition, Nature and Importance of Business Environment, Levels of the Business Environment, Types of Business Environment - Internal, External, Micro and Macro.

Unit-IV: Consumer Protection Act

Introduction, Definition; Consumer, Defect, Deficiency and Unfair Trade Practices, Manufacturer, Consumer Councils, Consumer Protection Redressal Agencies- Jurisdiction. Penalties for Frivolous Complaints; Consumer Protection Act-2019.

Unit-V: Recent Trends in Business

Concept of Start-up India, Make in India; Use of Artificial Intelligence, Role of Leadership, Business Collaboration; Digitalization of Business; E-Business, E-Finance, E-Marketing.

Reference Books:

1. Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.
2. Dr. S. K. Mandal: Fundamental of Business: Principles and Practice.
3. Francis Cherunilam, Business Environment Text & Cases Himalaya Publications.
4. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing.
5. Prof. H.D Pithawalla, Consumer Protection Act, C. Jannadas and Co.
6. R. N. Prasad and Acharya Seema, Fundamentals of Business Analytics, Wiley India Pvt. Ltd.
7. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi
8. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
9. V. K. Bhalla and S. Shiva Ramu, International Business-Environment and management, Anmol Publications
10. Harold Koontz, O'Donnell and Heinz Weihrich, "Essentials of Management" New Delhi, Tata McGraw Hill.
11. R.D. Agrawal, "Organization and Management" New Delhi, Tata McGraw Hill.
12. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.

Course - OEC- 2.5.2: Basics of Income Tax

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To provide the basic knowledge of income and taxes on income to students in order to manage their tax liability efficiently.

Unit-I: Introduction to Income Tax

Brief History of Indian Income Tax - Legal Framework - Types of Taxes - Definitions - Assessment Year - Previous Year - Residential Status - Determination of Residential Status - Income - Scope of Total Income - Exempted Income - Agricultural Income - Capital Income and Expenditure - Revenue Income and Expenditure

Unit-II: Income from Salary

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Funds - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave -Deductions from Salary u/s 16 – Problems on Income from Salary (Only Individual Assessee).

Unit-III: Income from House Property

Basis of Charge; Deemed Owners, Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

Unit-IV: Computation of Total Income

Income from Business or Profession, Capital Gains, Other Sources (Theory only) and deductions u/s 80C, 80D and 80G - Simple Problems on Computation of Total income of an Individual Assessee.

Unit-V: Tax Management, Administrative Procedure and ICDS

Tax Deduction at Source (excluding sections relevant to non-residents), Tax Collected at Source, Advance Tax - Administrative Procedures - Return & PAN, Intimation, Brief concepts of Assessment u/s 140A, 143 and 144 – ICDS: Basic Concepts of ICD

Reference Books:

1. B. B. Lal and Vashist, Direct Taxes, Konark Publisher (P) ltd.
2. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
3. Dr. Vinod Singhania, Direct Taxes, Taxman publication, New Delhi
4. Gaur V.P & Narang K.L., Income Tax Law and Practice, Kalyani Publishers, New Delhi.
5. Mehrotra and Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
6. Income Tax Law and Practice: Gaur and Narang
7. Vinod K. Singhania: Students' Guide to Income Tax, Taxman Publications, New Delhi.
8. Government of India- Income Tax Manual 5. Income Tax Act and Latest Finance Act

Group-(AF) Accounting and Finance

Course - SC-2.6 (AF): Accounting for Specialized Institutions

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: The course objective is to provide a critical understanding of accounting practices of various institutions, which enables students to develop accounting skills that will help them to practice the course in an effective manner.

Unit I- Accounting of Insurance Companies:

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act 1972 revenue account and final account of life and non life insurance companies, IRDA Act 1938 and provisions relating to final accounts.

Unit II- Double Account System:

Meaning of double account system, difference between single and double account system, advantage and disadvantages

Unit III- Accounting of Banking companies:

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.

Unit IV-Accounting for Hotels:

Meaning, objectives and significance of hotel accounting: Visitor's ledger: methods of accounting and preparation of final accounts of hotel undertakings.

Unit V-Accounting for Hospitals:

Meaning, Need and significance of hospital accounting; forms of balance sheet, income statement- capital and revenue expenditure, and adjustments.

Reference Books:

1. S.N. Maheshwari, Advanced Accounting, Vol.II, Vikas Delhi.
2. Shukla and Grewal, Advance Accounting, Vol.II, S. Chand and Sons, New Delhi.
3. R.L. Gupta and Radhaswamy Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi.
4. Hrishikesh Chakraborty, Advanced Accounting, Vol.II, Oxford Publishing House, New Delhi.
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi.
6. C.T. Horngren Introduction to Financial Accounting, PHI, New Delhi.
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi.
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi.
9. Robert Libby, Financial Accounting, TMH, New Delhi.

Note: Latest edition of readings may be used

Group-(CT) Costing and Taxation

Course - SC-2.6 (CT): Production and Operations Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To impart the knowledge regarding production and operations management techniques, process, tools, and acquaint the students with the skills of managing production and operations in organizations.

Unit-I: Introduction:

Historical Evolution of Production and Operations Management, production, production system and its classification, Production Management, Operations and operations management – objectives, Scope of Production and Operations Management, Characteristics of modern productions and operations, Duties and responsibilities of production manager, Recent trends in production and operations management, Managing Global Operations.

Unit-II: Plant Location and Layout:

Meaning, Need for Selecting a Suitable Location, freedom of location, errors in selection of location, Factors Influencing Plant Location, Steps in location selection, plant location models. **Plant Layout**- meaning, objectives and principles, Classification of Layout, Design of product, process and service layout, Methods of selection of layouts.

UNIT-III: Purchase Management:

Meaning, definition, objectives and functions of purchasing, Parameters of Purchasing, purchasing cycle, purchasing policies, Make or buy decisions, Role of Purchase manager, Vendor rating. **Inventory Management**- Meaning of Inventory, Reasons for Keeping Inventories, Objectives of Inventory Control, Benefits of Inventory Control, Techniques of Inventory Control, Inventory Model.

Unit -IV: Design of Work Systems:

Work Study- Meaning, definition, objectives, benefits and procedure. **Work measurement**- meaning, definition, benefits and techniques. Productivity and Employees. **Scheduling** - Principles of Scheduling, Scheduling Strategies, Types of Scheduling, Scheduling Methodology.

Unit-V: Quality Management:

Inspection- meaning, objectives and scope, Quality Control, Fundamental Factors Affecting Quality, Seven Tools for Quality Control, Statistical Quality Control- meaning, advantages and techniques, Types of Control Charts, construction of control charts, Total Quality Management.

Reference Books:

1. K Aswathappa K Shridhara. Bhat, Production and Operations Management, Himalaya Bombay.
2. Chary, Production and Operations Management, TMH, New Delhi.
3. Richard B. Chase, Production and Operations Management, TMH, New Delhi.
4. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi. Nair.
5. Adam and others, Productions and Operations Management, PHI, New Delhi.
6. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.

Group-(HM) Human Resource and Marketing
Course – SC -2.6 (HM): Consumer Behaviour

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Objective: To provide an in-depth understanding of the consumer buying process and their determinants as relevant for marketing decision making.

Unit-I: Consumer Behaviour

Importance and Nature of Consumer Behaviour; Types of Consumers and their Role; Consumer Behaviour and Marketing Concepts; Changing Profile of Indian Consumers and New Consumption Patterns; Conducting Consumer Research - Overview of Process, Complexities and Issues.

Unit-II: Consumer Decision Making Process

Buying Motives; Buying Roles; Consumer Buying Process; Stages and Levels of Consumer Decision Making; Business Buying Behaviour - An Overview; Theories of Motivation and its Application.

Unit-III: Personal Factors Affecting Consumer Behaviour

Demographic Characteristics; Family, Family Life Cycle and Consumer Decision Making; Household Influence on Consumer Buying Behaviour; Needs and Motivation; Perception; Perceptual Mapping and Positioning; Value Perceptions; Attitude and Attitude Change; Attitude Models; Learning and Learning Theories; Consumer involvement- Antecedents and Consequences; Personality- Concept and Personality Theories; Psychographics; Life Style and Applications.

Unit-IV: Socio - Cultural Determinants of Consumer Behaviour

Reference Group Influences- Theories of Reference Group and Applications; WOM Communication and Opinion Leaders; Social Class and Social Class Stratification in India; Understanding Cultural and Sub- Cultural influences on Individual, Norms and their Role, Customs, Traditions and Value System; Consumer Socialization and Inter-Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour.

Unit-V: Models of Consumer Behaviour and Business Buying Behaviour

An Overview of Contemporary Models; Deterministic and Probabilistic Approaches; Contemporary Models of Consumer Behaviour.

Reference Books:

1. Assael, H. Consumer Behaviour and Marketing Action. New Delhi: Cengage Learning.
2. Blackwell, R. D., Miniard, P. D., & Engle, J. F. Consumer Behaviour. USA: Thomson-South Western.
3. Evans, M., Jamal, A., & Foxall, G. Consumer Behaviour, New Jersey: John Wiley & Sons.
4. Hawkins, D. I., Mothersbaugh, D. L. & Mookerjee, A. Consumer Behavior: Building Marketing Strategy. New Delhi: McGraw-Hill.
5. Lindquist, J. D., & Sirgy, J. M. Consumer Behaviour. New Delhi: Cengage Learning.
6. Lindstrom M. Buyology: Truth and Lies About Why We Buy and The New Science of Desire. New York: Business Books.
7. Paul, P. J., & Olson, J. C. Consumer Behaviour and Marketing Strategy. McGraw Hill Education.
8. Schiffman, L. G., & Kanuk, L. L. Consumer Behaviour. Prentice Hall.

Industrial Tour

Objective: The main objective of industrial tour is to lessen the gap between classroom teaching and practical working environment and to bring some positive intangible changes in the personalities of students. The M.Com programme has number of theoretical and skill based courses taught in all the four semesters. There exists a gap between the theory and practice. Hence, there is a need to bridge this gap. The philosophy underlying the industrial tour is student centric learning and to emphasize on outcome based education. When a student visits the industries his/her abilities get strengthened. This would have a long term impact on the functioning of the institution, teachers and the students. Hence, industrial tour is suggested for M. Com Students.

Procedure: The concerned Department teacher / students have to take the permission of the higher authorities through proper channel with adequate plan and permission of the industries. The tour has to cover minimum two industries as per the convenience.

Industrial visit report: Every student has to prepare industrial tour report with a minimum of 5 pages stating the outcome of this visit and submit to the department within 10 days of completion of the tour.

Outcome: The students shall have a practical experience which support for the personality development. The institution will also be benefitted by establishing industry linkages.

Question Paper Pattern for Semester-End Examinations

Each Question paper shall be divided into three sections.

Section – A: Maximum Marks: 20

One question comprising twelve sub-questions (minimum of two questions from each unit) and the students have to answer any ten sub-questions. Each sub-question carries two marks. For the purpose of convenience, the students shall answer any ten sub-questions of this section at one place continuously in the initial pages.

Section – B: Maximum Marks: 15

Three questions shall be answered out of five questions (each unit one question). Out of five questions, three shall be problems in case of practical courses and two theory questions. Each question carries five marks.

Section – C: Maximum Marks: 45

Three questions shall be answered out of five questions (each unit one question). Out of five questions, three shall be problems in case of practical courses and two theory questions. Each question carries fifteen marks.

Note: Calculator, Mathematical Table and Present Value Table are allowed wherever needed.

MODEL QUESTION PAPER
I/II/III/IV SEMESTER DEGREE EXAMINATION
(CBCS)

Exam Time: 3 Hours

Max. Marks:

80

SECTION: A (10*2=20)

1. Answer any TEN of the following sub-questions. Each sub-question carries TWO marks
- a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.
 - h.
 - i.
 - j.
 - k.
 - l.

SECTION: B (3*5=15)

Answer any THREE of the following questions. Each question carries FIVE marks
(Three problems should be given out of five questions in case of practical courses)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION: B (3*15=45)

Answer any THREE of the following questions. Each question carries FIFTEEN marks
(Three problems should be given out of five questions in case of practical courses)

- 7.
- 8.
- 9.
- 10.
- 11.
