

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE

M.COM - REGULATIONS
(Candidates admitted from 2018-2019 onwards)

I. SCOPE OF THE COURSE

M.Com. is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, CMA, CS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.

- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA, CMA, CS, etc.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

PROGRAMME OUTCOME

PO – 1: After completing three years of Master of Commerce (M.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 : The all-inclusive view of the course offer a number of values based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

PSO - 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO - 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO - 3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO - 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO - 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting.

PSO - 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO - 7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO - 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO - 9 Learners will involve in various co-curricular activities to demonstrate

relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO - 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO - 11 Learners will be able to do higher education and advance research in the field of commerce and finance

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(M.Com.) shall be required to have passed

- a) B.Com. / B.Com(CA) (or)
- b) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from June to November and the Second semester from December to May.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.
- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

REGULATIONS

V. TRANSITORY PROVISIONS

Candidates who have undergone the PG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2020-21. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of two academic years (PG) and passed the examinations of all the semesters prescribed earning 90 credits for P.G.

Duration

The total period of study for PG programme is as below

P.G. Two years - 4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I shall be in the language of English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of **One hour** each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and

the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under:

1. Average of two Tests - 5 Marks
2. Model - 5 Marks
3. Seminar - 5 Marks
4. Assignment - 5 Marks
5. Attendance - 5 Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
75% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

PASSING MINIMUM EXTERNAL MARKS

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks (38 Marks).

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of

the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same

day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

Passing Minimum

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

Moderation

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters First to Third Semester P.G. but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 90% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.

c) 50% and above but below 90% shall be declared to have passed the examinations in second class.

d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2018-19 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2018-19 and thereafter.

XII. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2018-2019 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., up to and inclusive of the examinations of April/May 2020-2021. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force.

Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	

7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

The candidates who have passed in the first appearance and within the prescribed semester of the P.G. Programme Major, Allied and Elective courses are eligible.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately Part I (Including only core & allied courses) as well as for all the components of the curriculum separately for PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

XIII COURSE PATTERN -M.COM

Se m	Subject Code	Course	Subject Title	Hr s / W ee k	Cr edi ts	Int · Mk s	Ext · Mk s	Tot al Ma rk
I	18P1CM0 1	Core - 1	1.Marketing Management	6	5	25	75	100
	18P1CM0 2	Core - 2	2.Accounting for Managerial Decision	6	5	25	75	100
	18P1CM0 3	Core - 3	3. Banking Theory	6	5	25	75	100
	18P1CM0 4	Core - 4	4.Business Statistical Analysis	6	4	25	75	100
	18P1CME 01	Elective - I		6	5	25	75	100
			<i>Total</i>	30	24	125	375	500
II	18P2CM0 5	Core - 5	1.Advanced Cost Accounting	6	5	25	75	100
	18P2CM0 6	Core -6	2.Security Analysis & Portfolio Management	6	5	25	75	100
	18P2CM0 7	Core - 7	3.Human Resource Management	6	5	25	75	100
	18P2CM0 8	Core -8	4.E- Commerce	6	4	25	75	100
	18P2CME 03	Elective - II		6	5	25	75	100
			<i>Total</i>	30	24	125	375	500
III	18P3CM0 9	Core - 9	1.Business Research Methodology	5	4	25	75	100
	18P3CM1	Core - 10	2.Advanced Corporate	6	5	25	75	100

	0		Accounting					
	18P3CM1 1	Core - 11	3.Direct Taxes	5	4	25	75	100
	18P3CM1 2	Core - 12	4.Financial Institution & Services	4	3	25	75	100
	18P3CME 05	Elective - III		5	3	25	75	100
	18P3CME D1	EDC	6.Fundamentals of Computer and Networking	3	2	25	75	100
	18P3HR0 1		7.Human Rights	2	1	25	75	100
			Total	30	22	175	525	700
IV	18P4CM1 3	Core - 13	1.Indirect Tax	6	5	25	75	100
	18P4CM1 4	Core - 14	2.Financial Management	6	4	25	75	100
	18P4CM1 5	Core - 15	3.Industrial Relationship Management	6	4	25	75	100
	18P4CME 07	Elective- IV		6	4	25	75	100
	18P4CMP R01		5.Project Work	6	4	25	75	100
			Total	30	21	125	375	500
			GRAND TOTAL	120	91	550	1650	2200

M.Com

Elective -I

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|-----------------------------|-----------|
| 1. Organizational Behaviour | 18P1CME01 |
| 2. Company Law 2013 | 18P1CME02 |

Elective — II

- | | |
|-----------------------------------|-----------|
| 1. Resource Management Techniques | 18P2CME03 |
| 2. Global Business Management | 18P2CME04 |

Elective — III

- | | |
|---------------------------------------|-----------|
| 1. Strategic Management | 18P3CME05 |
| 2. International Business Environment | 18P3CME06 |

Elective — IV

- | | |
|---------------------------------------|-----------|
| 1. International Marketing | 18P4CME07 |
| 2. International Financial Management | 18P4CME08 |

MARKETING MANAGEMENT**Objectives**

1. To facilitate understanding of the conceptual framework of marketing.
2. Its applications in decision making under various environmental constraints

Learning Outcome

1. Knowledge of analytical skills in solving marketing related problems.
2. To understand fundamental premise underlying market driven strategies

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To familiarize the students with the fundamentals of marketing including marketers' perspectives and process with marketing functions. while sensitizing them about the dynamic and volatile marketing environment to enable them to take better marketing decisions.	K1to K5
CO2	To discuss and make the students understand the concepts of product design, new product development, product life cycle for various products & services	K1to K5
CO3	To know the fundamental theories of buyer behaviour and influencing factors interpret the nature and role of service marketing in the light of changing con-sumer needs and appreciate the importance & requirement of highly effective customer.	K1to K5
CO4	To stimulate them to observe the nuances and complexities involved in pricing decisions and to demonstrate the importance and implications of distribution & channel decisions in marketing while sensitising them towards the ethical issues& concerns relating to distribution decisions.	K1to K5
CO5	To develop the skills among students to critically analyze the Promotion-Mix in the light of competitive market environment while sensitising	K1to K5

	them towards various ethical issue & concerns relating to promotion decisions. Also to develop the skills among students to design advertising campaigns.	
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PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-I

Introduction — Marketing Management — Nature and Scope of Marketing — Marketing Concepts — Marketing Process — Marketing Functions — Market Mix — Market Planning — Organization — Market Environment.

(18 Hours)

UNIT—II

Product Planning and Policy — Product Mix — Product Development — Product Life Cycle — Grading — Standardization — Packaging.

(18Hours)

UNIT-III

Buying Decision — Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour —Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation-Requirements for Successful Segmentation- Bases for Market Segmentation.

(18Hours)

UNIT-IV

Pricing Decision — Factors affecting Price Determination — Pricing Polices and Strategies — Nature — Functions, Channel of Distribution —Types of Channels —Intermediaries.

(18Hours)

UNIT-V

Promotional Decisions — Promotional Mix — Communication Process — Advertising and Salesmanship — Marketing Research and Information.

(18Hours)

Topics beyond the syllabus

1. Direct Marketing.
2. Target Market.
3. Push & Pull Promotion Strategy

Text Books

1. **R.S.Pillai & Bagavathi** - Modern Marketing - S.Chand and Sons 2016
2. **C.B. Gupta & Rajan Nair**—Marketing Management- Sultan Chand & Sons, New Delhi.2016

References

1. **Phillip Kotler** — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2016
2. **Sherlekar** — Marketing Management — Himalaya Publishing House Pvt Ltd.2015
3. **Rajan Saxena** — Marketing Management, Mc Graw Hill, Nodia, U.P.2014.

Websites

1. <http://northcampus.uok.edu.in/downloads/20161102133904427.pdf>
2. http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf

Subject code: 18P1CM02 Semester: 1 Credit: 5 Hours: 90

ACCOUNTING FOR MANAGERIAL DECISIONS

Objectives

1. To give exposure to the students about accounting techniques
2. To identify the best alternative investment methods.

Learning Outcome

1. Enable students to identify and apply appropriate Management Accounting Techniques for planning, control and decision making and in the generation of management accounting reports.
2. Enable students to comprehend and analyze the performance of companies based on the Annual Reports.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To understand the concept management accounting and different methods of financial statement and its relationship with other branch of accounting and applicability in the business environment	K1to K5
C02	To understand the concept, applicability and uses of Activity Based Costing system in dynamic business environment.	K1to K5
C03	To understand the concept and difference of Variable and absorption costing and preparation and interpretation income statement under both costing approaches for decision making purpose. CVP analysis is about breaking down and presentation of financial information for business decision making process.	K1to K5
C04	To understand the concept of budget and its types for a manager need to make efficient decision and to be able to differentiate between relevant and irrelevant information for decision making in a particular situation.	K1to K5
C05	To understand the concepts and difference of	K1to K5

	Budgeting and Standard Costing and their applicability in the cost control process in an organization.	
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PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT- I

Financial Statement Analysis: Meaning and Concept of Financial Statement and its analysis – importance – limitations – methods of financial statement analysis – Comparative, Common size and Trend Analysis - Funds flow and cash flow statement analysis.
(18 Hours)

UNIT- II

Ratio Analysis: Classification of Ratios – Advantages and Limitations – Financial Ratios – Profitability and Turnover Ratios – computation and interpretation.
(18Hours)

UNIT III

Cost Volume – Profit (CVP) Analysis: Managerial application of CVP analysis- Make or Buy Decision- Alternative Methods of production- Buy or Lease decision- Shut down or continue- Repair or replace- Accepting bulk orders for idle capacity utilization- Pricing under different situation- Suitable product mix- Key factor etc.
(18Hours)

UNIT IV

Budgetary Control Analysis: Budget and Budgetary control – objectives, merits and limitations – types of budget – Production & Sales budget, Cash Budget, Flexible and Zero base budgeting - Capital Budgeting – Payback period – ARR – IRR – NPV etc. **(18Hours)**

UNIT -V

Standard Costing and Variance analysis: Types of Standards, Standard Costing and Estimated Costing; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour and over head variances and Sales variances. **(18 Hours)**

Note: Question Paper shall cover 20% Theory and 80% Problems

Topics beyond the syllabus

1. Profitability index
2. Production Budget
3. BEP Chart

Text Book

1. **Reddy and Murthy** - Management Accounting Himalaya Publishing House Pvt Ltd.2016

References

1. **Sharma Sasi.k. Gupta** - Management Accounting Himalaya Publications 2015
2. **S.N.Maheswari** - Management Accounting Sultan Chand & Sons, New Delhi.2016
3. **Pillai & Bagavathy** - Management Accounting Himalaya Publishing House Pvt Ltd.2016

Websites

- 1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>**
- 2. <https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>**

BANKING THEORY**Objectives**

1. To give the knowledge about various banking functions and its regulations.
2. To expose the students to enrich their knowledge about banking transactions.

Learning Outcome

1. To provide thorough knowledge of Banking Technology Management.
2. The course will make the students to understand in detail various operations of bank.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Students should develop an understanding of the role of banks in an economy, of the structure of banking in different risk and returns	K1to K5
CO2	Students should develop an understanding of the concepts and policy of banking system for smooth functioning of business	K1to K5
CO3	Students should be able to develop an understanding of the degree of innovative banking practice of current scenario	K1to K5
CO4	It gives the present business application of transfer of funds from the creditors to creditors and vice versa	K1to K5
CO5	To understand the rural development banking and agricultural sectors for the betterment of agriculture development in this environment	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Banking — Definition — Classification. Role of Banking in Economic Development of a Country - Commercial Banking functions and services.

(18 Hours)

UNIT-II

Central Banking — Need and Principles of Central Banking — RBI function — RBI role in Economic Development — Monetary Policy of RBI.

(18 Hours)

UNIT-III

E-Banking - Meaning — Traditional Banking Vs E-Banking Banking — Services — Benefits — Mobile Banking features and services.

(18 Hours)

UNIT-IV

Internet Banking — Services — Major Issues — Drawbacks — Indian Scenario — Concept of ATM — ATM features — Mechanism — functions and strategic importance.

(18 Hours)

UNIT-V

Agricultural Banking — SCCB, DCCBs and Co-operative Credit Societies — Role of RRBs and NABARD-Evolution of Green Banking-Concepts of Thrift and SHGS.

(18 Hours)

Topics beyond the Syllabus

1. MUDRA Bank.
2. Function of Payment bank.
3. Expansion of KYC.

Text books

1. Banking Theory Law & Practice - **KPM Sundram,**
2. 2.Banking Theory Law & Practice - **Gorden & Natarajan**

Reference Books

1. Banking Theory Law & Practice — **S.N Maheswari** Himalaya Publishing house 2016
2. Banking Law & Practice – **Radhasamy** S.Chand & Co Ltd.2015

Websites

1.https://www.ideunom.ac.in/SYLAB_ICAIA.pdf

2.www.ugr.es/~scarbo/BHATT.pdf

3.www.bu.edu/econ/files/2012/01/Fama1-Banking-in-the-theory-of-finance1.pdf

BUSINESS STATISTICAL ANALYSIS

Objective

1. To impart knowledge of basis statistical Tools & Techniques
2. To identify analytical ability among the students.

Learning Outcome

1. Demonstrate various principles involved in solving mathematical problems and thereby reducing the time taken for performing job functions.
2. To provide a strong foundations in the principles of statistics

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Students should understand the basic concepts of measurement of central tendency with the support of theorems and events	K1to K5
CO2	To develop an understanding of the theory of probability, rules of probability and probability distributions. To comprehend the decision making process under uncertainty using statistical tools	K1to K5
CO3	To become aware of the concepts in sampling, sampling distributions and estimation.	K1to K5
CO4	To understand the meaning and process of hypothesis testing including one-sample and two-sample tests. To appreciate the importance and application of non-parametric tests in hypothesis testing.	K1to K5
CO5	To understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression. And aware about factor analysis, cluster analysis and SPSS.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT- I

Basic Statistics: Measures of Central tendency- Arithmetic Mean only- Measures of Dispersion-Standard Deviation only Probability: Basic Definitions – Random experiment- Sample space -Events – Mutually exclusive events-Mutually exhaustive events –Independent and dependent events- Permutation and Combination. Theorems on Probability – Addition and Multiplication theorems- Conditional probability (concept only)-Problems on Probability (simple problems only) **(18 Hours)**

UNIT- II

Probability distributions –Definition of probability distributions- Binomial, Poisson and Normal distributions –Fitting of Binomial and Poisson distributions- characteristics and applications.

(18Hours)

UNIT - III

Testing of Hypothesis – Procedure and Hypothesis-Standard Error and Sampling Distribution –

Type I error and type II error – Large Sample Test- Single mean and Difference of Means-

Small Samples test t-test- Single mean and Difference of Means

(18

Hours)

UNIT - IV

Testing of hypothesis –Small sample test F- test (or) Variance ratio test– χ^2 test - ANOVA -one way, two way classification.

(18 Hours)

UNIT- V

Multiple correlation and Partial correlation – Formulas and related problems .Concept of Factor analysis, cluster analysis -Introduction to SPSS.

(18Hours

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Note: Question Paper shall cover 20% Theory and 80% Problems.

Topics beyond the Syllabus

1. Measures of Central tendency- Arithmetic Mean
2. Measures of Dispersion-Standard Deviation
3. Introduction to SPSS

Text book

Gupta S.P ,Statistical Methods ,S.Chand and company Ltd. 2016

Reference books

1. **Pillai and Bagavathi**, Statistics, Sultan Chand and co New Delhi . 2015
2. **P. R. Vittal** ,Statistics ,Margham publications. 2014

Websites

- 1.www.slideshare.net/introductiontopss
- 2.www.statisticshowto.com
- 3.www.statistics.com

ORGANIZATIONAL BEHAVIOUR

Objectives

1. To acquaint the students with the basic nature of management.
2. To learn leadership quality.

Learning Outcomes

1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.
2. To develop group dynamic and team skills.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To understand the fundamental concept and role of Organizational Behaviour	K1to K5
CO2	Learning theories of Motivation and Organizational Effectiveness	K1to K5
CO3	To know about the principles of personality, attitude and values contribute to organizational behavior.	K1to K5
CO4	Understanding Leadership Theories, Power & Politics and Conflict	K1to K5
CO5	Understanding of Organizational Culture and organizational change approaches	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓

C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-I

Organizational Behaviour Concept — Nature — Features — Importance -- Role of OB.

(18

Hours)

UNIT-II

Perception — Components — Factors — Models — Learning — Process — models — Types and Techniques.

(18 Hours)

UNIT-III

Personality — Determinants — Development — Measurement — Attitudes and Values — Nature — Components — Formation — Functions.

(18 Hours)

UNIT -IV

Organisational Conflicts— Definition- Sources- Types - Conflicts Process- Conflicts Management in India-Emotional, Intelligence, Anger Management and Counseling-Stress Management-Forms-Stages-Causes-Effects.

(18 Hours)

UNIT-V

Organizational Change — Goals — Approaches — Perspectives — Organization Culture — Characteristics — Types — Functions — Measurement.

Comparison on India Vs Other Countries of Organisational Change .
(18 Hours)

Topic beyond Syllabus

1. Employee Safety.
2. Employee Training.
3. Job Design

Text books

1. **L.M.Prasad** — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2015
2. **K. Aswathappa** — Organizational Behaviour, Himalaya Publishing House, Mumbai.2016

References

1. **Uma Sekaran** — Organizational Behaviour, Tata Mc Graw Hill. 2014
2. **Saiyadain** — Organizational Behaviour, Tata Mc Graw Hill. 2014
3. **M.N.Mishra** — Organizational Behaviour, Vikas Publishing House Pvt Ltd, New Delhi.2015

Websites

1. buc.edu.in/sde_book/msc_organ.pdf
2. www.pondiuni.edu.in/

COMPANY LAW 2013

Objectives

1. To know the legal formalities of formation of a company.
2. To develop the skill of investment decisions.

Learning Outcome

1. To create the knowledge of Legal perspective and its practices to improvise the business.
2. Legal insight will be established in the business practices according to the situation of changing environment.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To study the evolution of company law in India and over the World; how the Indian Laws were formed and modified from time to time.	K1to K5
CO2	To understand how the companies are raise the fund from various securities and to understand the term "prospectus" and purpose of issuing a prospectus.	K1to K5
CO3	To study the various provisions related to Directors, Managers, Meeting under Companies Act 2013; How Directors and Managers are being appointed and how they are to be removed etc.	K1to K5
CO4	To study the various provisions related to winding up of business, to develop a skill for arranging a programme and decide to pass good resolution.	K1to K5
CO5	To understand the various provisions related to SEBI Act, 1992; The purpose	K1to K5

	for formation of SEBI, its functions; how the Government is able to avoid the issue of insider trading etc.	
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PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT -I

Companies Act 1956 - Definition - Features - Its contents- Kinds of companies- Memorandum of association and its contents- Article s of association and its contents.

(18Hours)

UNIT -II

Prospectus – Contents- Statement in Lieu of prospectus- Misstatement in prospectus- its consequences- Share- Kinds- Debentures- Kinds- Allotments of shares-transfer of share- Differences between shares- Debenture and stock.

(18Hours)

UNIT- III

Share capital and membership - Company Management - Appointment — Qualifications and Disqualifications of directors — Powers, Duties and liabilities of directors Secretary- Meaning — Appointment — Qualifications - Powers, Duties and responsibilities of directors. ***(18 Hours)***

UNIT -IV

Meetings — Meaning - Kinds - Resolution — Meaning — Kinds. Winding up - Meaning — Modes of Winding up - Liquidator- Powers, Duties and Liabilities.

(18 Hours)

UNIT -V

SEBI Act 1992 — Organization — Objectives — Powers — Functions — Role of SEBI in controlling Securities market - Investor protection

(18 Hours)

Topics beyond the Syllabus

1. Procedure for Incorporation of a company.
2. Issue of shares at Premium.
3. Bonus issue under SEBI Guidelines

Text books

1. **N.D.Kapoor** - Elements of Company Law — Sultan Chand & Sons, New Delhi 2016
2. **Avadhani** - SEBI Guidelines and listing 2017

References

1. **N.D.Kapoor** - Elements of Industrial Law Himalaya Publishing House Pvt Ltd.2016
2. **S.A.Sherlekar** - Marketing Management Mc Graw Hill, Nodia, U.P.2015
3. **Dr.Gurusamy** - Essentials of Financial Services Sri Ram publications 2016

Websites

- 1.<https://www.slideshare.net/>
- 2.<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
3. <https://www0.gsb.columbia.edu/faculty/pbolton/BBRLE.pdf>

ADVANCED COST ACCOUNTING

Objectives

1. To exposes the students to the basic concepts and the tools used in cost accounting.
2. To understand the methods of costing adapted by different types of industries

Learning Outcome

1. Understand various tools and techniques of Advanced Cost Accounting and apply them in cost reduction and resource optimization leading to increase in profits of the organization..
2. It provides advanced knowledge of the techniques for analysis and interpretation of financial statements to assess organizational performance and the knowledge of costing techniques for cost control and the cost-benefit approach for decision making.

UNIT-I

Cost accounting: Concept, Importance and scope -- Comparison of financial accounts with cost accounts — Elements of cost — Classification of costs — Cost sheet — Tender.

(18 Hours)

UNIT -II

Materials: Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses. **Labour:** Computation of Labor cost — Cost Control: Labor Turnover, idle Time, and Over time, Wage payment and Incentive schemes. **Overhead:** Primary and Secondary Distribution of Overhead.

(18 Hours)

UNIT -III

Process Costing: Process Accounts — Inter Process Profit — Equipment production — Joint — Products and By Products.
(18 Hours)

UNIT -IV

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts.
(18Hours)

UNIT-V

Marginal Costing: Concept, advantages and Limitations — Problems on Decision - Making— Break-Even Analysis —Differential Costing - ABC Costing
(18 Hours)

**Note: 1. 80% and 20% of the Marks are problems and theory respectively
2. At least one question should be from each unit.**

Topics beyond the Syllabus

1. Absorption Costing
2. International Cost Control System
3. Types of Operating Costing.

Text Books

1. Cost Accounting — Principles & Practice by **Lall Nigarn, B.M.K.Jain.** 2015
2. Cost Accounting by **Iyengar.** Kalyani Publishers Kalyani Publishers 2016

References

1. Cost Accounting by **Prasad N.K Chatterjee** S.Chand & Co Ltd.2016
2. Principles of Cost Accounting by **Maheswari S.N.** S.Chand & Co Ltd.2016

Websites

1. www.unipune.ac.in/university_files/pdf/old_papers/oqp-april-2011/.../mcom.PDF

2. www.finanssi.org/sites/default/files/2016-07/2015_04_28.pdf

3. https://www.ideunom.ac.in/SYLAB_ICAIA.pdf

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives

1. This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management
2. Equipping them with advanced tools and techniques for making investment decisions.

Learning Outcome

1. Familiar with different securities available to invest international market and domestically
2. Able to value fixed income securities like bond

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(18 Hours)

UNIT -II

Security Markets: Primary and Secondary market- Capital Market- Role, functions -Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need: Depositories Act, 1996.

(18 Hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares.

(18 Hours)

UNIT -IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis.

(18Hours)

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios.

(18Hours)

Topics beyond the Syllabus

1. Futures and Options.
2. Indian Stock Exchanges
3. Derivatives Management

Text Book

- 1 .**V.K.Bhalla** : Investment Analysis Kalyani Publications 2016

References

1. **K.R.Chandratre** :Capital issue, SEBI & Listing Tata M.C Grawhill 2015
2. **Clark, James, Francis**: Investment Analysis and Management. Excel Publications 2014
- 3.**Donal E Fisher and J.Jorden**: Security Analysis and portfolio Management Pearson Education India 2016

Websites

1. www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf

2. www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf

3. cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf

HUMAN RESOURCE MANAGEMENT

Objectives

1. To provide thorough knowledge of laws and practices of Human resource.
2. To provide working knowledge of framework.

Learning Outcomes

1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.
2. To develop group dynamic and team skills.

UNIT - 1

Human Resource Management – Evolution and Environment – Functions of HRM – Line Staff view of HRM – HRM and competitive advantage – International HR Practices – Ethical Issues in HRM.

(18 Hours)

UNIT - II

Strategic HRM – Role of HRM in Corporate Goal Setting – Levels of Strategic Management – Models of Strategic HRM – Applications of Strategic HRM – HR Planning – Concept; Organization and Practices.

(18 Hours)

UNIT - III

Job analysis – Components – Job Description and Specification – Recruitment – Characteristics and types – Selection Process – Tests and Interviews – Induction and Socialization – Performance Evaluation – Purpose – Factors affecting Performance – Performance Management System.

(18 Hours)

UNIT - IV

Training and development – Need and Importance – Assessment of training needs – Training and development and various categories of Personnel – Career

Planning and development – Career Counseling, Promotion and transfer – Retirement and other separation Processes. **(18 Hours)**

UNIT – V

Work Life Management – Organizational Climate – Knowledge Management – Total Quality Management (TQM) – Emotional Intelligence – Work Culture.

(18 Hours)

Topic beyond Syllabus

1. Compensation & Competition.
2. Corporate Social responsibility
3. Human resource values

Text book

1. **Pravindurai**, Human Resources Management, Pearson Education, New Delhi. 2015

Reference Books

1. **Memoria C.C**, Personnel Management, Himalaya, New Delhi. 2016
2. **Edwin Flippo**, Personnel Management, Tata McGraw Hill, New Delhi. 2016
3. **Stephen P.Robins**, Organizational Behavior, Prentice Hall of India Ltd, New Delhi. 2015

Websites

1. www.saylor.org/site/textbooks/Human Resource Management.pdf
2. corostrandberg.com/.../uploads/2009/12/csr-hr-management.pdf
3. icsc.un.org/resources/hrpd/hrm/ICSC_hrm_eng.pdf

E-COMMERCE

Objectives

1. The goal of the subject is to give a brief explanation regarding online trading
2. Explain the benefits of using online trading.

Learning Outcome

1. This helps them to understand the online trading practices..
2. Students should be able to appreciate and articulate the importance of E

Business

UNIT - I

Electronic commerce: Electronic Commerce – Electronic Data Interchange – Value Added Networks - Electronic Commerce over the internet – Internet Commerce Examples – Commerce Net. PCs and Networking: Networking – Communication Media. Electronic Mail: Computer communication system – ISO's Open System Interconnection model – Electronic Mail – The X.400 message handling system – internet mail – Email security – X.500 directory services – Mail user agent

(18Hours)

UNIT - II

The Internet: The Internet: A Brief Introduction- Internet Communication Protocols- Internet Services and Resources – Internet Mail – Internet Search – Concerns About The Internet – Browsers – Hypertext Markup Language – Java – The Java Electronic Commerce Framework – Internet 2. Intranets: Intranet – Intranet Services – Intranet Implementation – The Webmaster. Electronic Data Interchange: Electronic Data Interchange – Costs and Benefits – Components of EDI Systems – EDI Implementation Issues – Legal Aspects.

(18Hours)

UNIT - III

The UN/EDIFACT Standard: Introduction – An EDIFACT Message – Interchange structure – UN/EDIFACT Message Directories. The Internet and Extranets for Electronic Commerce: Ecommerce – Commerce over The Internet – Commerce Over Extranets. Identification and Tracking Tools for Electronic Commerce: The EAN System – EANCOM – Article Numbering – Bar Coding – The serial shipping container code and the EAN label – EAN Location Numbers – How It Works: Warehousing Example. Internet Bandwidth and Technology Issues: Bandwidth Issues – Technology Issue for the Internet/NII – NII Standard – NII services – Actors in the NII – NII Agenda – GII.

(18Hours)

UNIT - IV

Security Issues: Security Concerns – Security solutions – Electronic Cash over the Internet – Security and UN/EDIFACT Message – Internet Security – Guidelines for Cryptography Policy. Business Process Reengineering: Introduction – Approach to BPR – Strategic Alignment Model – BPR Methodology. Management of Change: Change Management – Change Management in Public Administration – The Implement Plan.

(18Hours)

UNIT - V

Legal Issues: Legal Issues – Risks: Paper Documents Versus Electronic Document – Technology for Authenticating an Electronic Document – Laws for E-Commerce – EDI Interchange Agreement – Legal Issues for Internet Commerce. E-Commerce in India: EDI in India. The Internet in India – Laws for E-Commerce in India. Getting Started: Getting Connected: what do you need? – Setting Up a Website – web Servers – Business – To- Business EC – Payment for Goods and Services –

Bottlenecks.

(18Hours)

Topics beyond the Syllabus

1. E-Commerce Applications
2. E-banking
3. E-Payment systems

Text Book

**1.“E-Commerce Strategy, Technologies and Applications” David Whiteley
Tata Mc-Graw-Hill 2017**

Reference Books

1. The Complete E-Commerce Book - **Janice Reynolds-2015**
2. Return on Relationship - **Ted Rubin and Kathryin Rose 2014**

Websites

- 1.<https://en.wikipedia.org/wiki/E-commerce>
- 2.www.engr.sjsu.edu/gaojerry/course/cmpe296u/296z/introduction.pdf
- 3.<https://www.researchgate.net>

RESOURCE MANAGEMENT TECHNIQUES

Objectives

1. To impart knowledge of mathematical and modeling skills that are the basis for operations research.
2. To apply those skills to the efficient design, analysis, operation and control of complex systems.

Learning Outcome

1. Analyze the impact of technology on society, economy, and on individual plant
2. To familiarize the students with different management techniques.

UNIT -I

Linear programming Problems – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).
(18Hours)

UNIT- II

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel’s approximation method (VAM) – Finding the optimum solution – MODI method.
(18Hours)

UNIT- III

Assignment Problems- Mathematical Formulation- Hungarian Method -Balanced and Unbalanced Assignment Problems- Maximization case – Conditional case- Difference between Transportation Problems and Assignment Problems.
(18Hours)

UNIT -

IV
Network Analysis – Construction of the Network – Critical Path Method (CPM) - Programme Evaluation and Review techniques (PERT) –Problems – Difference between CPM and PERT.

(18Hours)

UNIT- V

Game theory: Two person zero-sum game- Pure and Mixed strategy- Saddle point and value of the game- Solution of a game by saddle point method and mixed strategy method- Graphical method – 2 x n and m x 2 games.

(18 Hours)

Topic beyond Syllabus

1. Difference between CPM and PERT.
2. Maximization case – Conditional case in Assignment Problems
3. Game theory

Text Book

Resource Management Techniques, **Sundaresan, Ganapathy Subramaniam, Ganesan** –A.R.Publications-2016

Reference Books

1. **PremKumar Gupta**, Operation Research – Sulton Chand & Co.2015
2. **P.K. Man mohan**, Operation Research – Sulton Chand & sons 2014
3. **Vittal .P.R** , Introduction to Operation Research, Margham Publication 2015
4. **Vohra. N.D**, Quantitative techniques in Management, Tata McGraw Hill 2016
5. **S. Kalavathy**, Operation Research, Vikas Publishing House. 2016

Websites

- 1.www.informs.org>explore>operationsresearch
- 2.www.pondiuni.edu.in
- 3.web.itu.edu.tr
- 4.www.vtuplanet.com

GLOBAL BUSINESS MANAGEMENT

Objectives

1. To enrich the student about global business and its rules and regulation.
2. To understand the different countries tariff, culture, environment and procedure related to export & import etc.

Learning Outcomes

1. To enable the students learn nature, scope and structure of International Business.
2. To learn the pattern, and policy framework of India's foreign trade

UNIT-I

Global business — Meaning and Scope — Reasons for Globalization —MNC- concept and role- Criticism of MNC- International Orientations — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business.

(18 Hours)

UNIT-II

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTs — TRIMs — TRIPs.

(18 Hours)

UNIT-III

Foreign Exchange Market — Functions —Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management —FEMA 1999.

(18Hours)

UNIT-IV

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS.

(18Hours)

UNIT-V

Export Promotion Council and Export Promotion Incentives — Export Procedure & Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping —

Retrograde Pricing- Counter Trade

(18 Hours)

Topics beyond the Syllabus

1. International Business Strategy
2. International Trade.
3. Hoarding

Text Book

1. International Business - **Francis Cherunilam** Margham Pub 2016

Reference Books

1. International Management - **Richard M. Hodgetts and Fred Luthans**
M.C.Graw hill
2. International Business - **Justin Paul** Sultan Chand & Sons 2016
3. International Business Environment - **Anant K.Sundram &Stewans Black**
SultanChand & Sons 2016

BUSINESS RESEARCH METHODOLOGY

Objectives

1. The aim of the subject is to give depth knowledge regarding how to fix the sample size
2. To expose the hypothesis formulation and tools used.

Learning Outcome

1. To familiarize students with the techniques of data collection and development of scales.
2. To prepare the students to write journal articles.

UNIT-I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case Study – Research Design – Components of the Research Design. **(12 Hours)**

UNIT-II

Census – Sample - Sampling Techniques – Probability , Non Probability Sampling -Random and Non Random Sampling – Size of the Sample. **(15 Hours)**

UNIT-III

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre- testing. **(15 Hours)**

(15 Hours)

UNIT-IV

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis – Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi square Test.(Simple Problems Only)

(18Hours)

UNIT-V

Types of Reference Styles – Plagiarism - Research Report – Types of Reports – Steps in Drafting a Research Report.

(15 Hours)

Note: Distribution of marks 80% Theory and 20% Problems

Topics beyond the Syllabus

1. Thesis Writing
2. Review of literature
3. Dependent and independent variable

Text books

1. Research Methodology – **Kothari C.R.** – Wiley Eastern Ltd, New Delhi. 2013
2. Research Methods in Commerce – **Amar Chand.D** – Emerald Publishers, Chennai. 2011

Reference Books

1. Research Methodology – **Thanulingum.N-** Himalaya Publishing House Pvt Ltd. 2011

2. Research Methodology & Statistical Tools – **Krishnaswamy & Obul Reddy** - Himalaya

Publishing House Pvt Ltd. 2012

Websites

1.http://www.crectirupati.com/sites/default/files/lecture_notes/BRM_notes.pdf

2.http://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02_e_01_introduction-to-research-methods.pdf

ADVANCED CORPORATE ACCOUNTING

Objectives

1. Legal accounting requirements for the preparation of accounting records and financial statements of companies
2. Demonstrate a high level of understanding of accounting

Learning Outcomes

1. Critically evaluate reform of aspects in company accounting based on sound theoretical principles.
2. To engage in ethical issues relating to accounting and reporting.

UNIT – I

Final Accounts of Companies: Preparation of Final Account as per Schedule VI of Companies Act, 2013 – Adjustment for Dividend and Taxation – Managerial Remuneration – Issue of bonus shares.

18 hours

UNIT – II

Accounting of Group Companies: Preparation of consolidated final statement of holding companies – AS21 – intercompany holdings and Owings – Bonus shares – Treatment of Dividend.

18 Hours

UNIT – III

Accounts for Corporate Restructuring: Meaning of Amalgamation and Reconstruction – Purchase Consideration – Accounting Entries for Amalgamation and Absorption – Problems on Reconstruction (Internal and External) – Statement for liquidation of companies.

18 Hours

UNIT - IV

Accounts of Service Companies: Accounts of banking companies – legal provisions – Rebate on Bills discounted – Capital Adequacy Norms – Assets classification and provisioning – preparation of final account of banking

companies as per new format – Accounts of Insurance Company – IRDA Regulations – Final Accounts of Life Insurance company accounts and General Insurance Company as per new format.

18 Hours

UNIT – V

Accounts for Price Level Changes (Theory Only):

Human Resource Accounting – Need and Development – objectives and importance of HRA – Corporate Social Reporting – Social Responsibility accounting – Introduction to Inflation accounting – Need and Objectives – Various methods (Theory only)

18 Hours

Note: Distribution of marks 20% Theory and 80% Problems

Topics beyond the syllabus

1. Fundamentals of Accounting Standards
2. Uses of Electricity Company accounts

Text book

1. Jain and Narang, Advanced Accounting – Kalyani Publishers, New Delhi. 2014

Reference Books

1. **Gupta and Radhasamy**, Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2012
2. **Maheswari SN**, Corporate Accounting – Vikas Publishing House, New Delhi. 2015
3. **Shukla Mc, Grewal TS & Gupta SC**, Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi. 2009

Websites

1. <https://www.scribd.com/document/370962050/Advanced-Corporate-Accounting-pdf>

2.

[www.universityofcalicut.info/.../advanced corporate accounting on13April2016.pdf](http://www.universityofcalicut.info/.../advanced%20corporate%20accounting%20on13April2016.pdf)

3. <https://edurev.in/...Advanced-Corporate-Accounting/>

DIRECT TAXES

Objectives

1. To provide thorough knowledge of laws and practices of Direct taxes.
2. To provide working knowledge of framework of taxation system in India.

Learning Outcomes

1. Understand the basic principles underlying the Income Tax Act and Wealth Tax Act
2. Compute the taxable income of an assessee.

UNIT-1

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10.

(12 Hours)

UNIT- II

Computation of Salary Income – Salary items – Allowances – Perquisites – Savings eligible for deduction – Calculation of House property income – Annual value – Deductions - Exempted House property incomes.

(18 Hours)

UNIT- III

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain.

(15 Hours

)

UNIT-IV

Computation of Income From Other Sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses.
(15 Hours)

UNIT-V

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies - Rates of Income Tax .

(15Hours)

Note: Distribution of marks 20% Theory and 80% Problems

Topics beyond the Syllabus

1. VAT
2. MODVAT
3. Agricultural Income

Text book

- 1.**Subramainyam**, Indirect tax , Taxman publication, New Delhi.2016

Reference Books

1. Income Tax Law & Practice – **Hariharan**, McGraw-Hill Educations (INDIA) Ltd.2015
2. Income Tax Law & Practice – **T.S. Reddy & Y.S. Hari Prasad Reddy**, Margham Publications, Chennai. 2016
3. Income Tax Law & Practice – **Dr.Vinod K.Sighania**, Taxmann Publications,New Delhi. 2016
4. Income Tax Law & Practice – **V.P. Gaur & D.B. Narang**, Kalayani Publishers. 2016
5. Income Tax Law & Practice – **Dr. H.C. Mehrotra & S.P. Goyal**, Satiya Bhava Publication.2012

Subject code : 18P3CM12 Semester :III Credit : 4 Hours : 60

FINANCIAL INSTITUTION & SERVICES

FINANCIAL SERVICES

Objectives

1. To provide thorough knowledge of Indian financial system.
2. To learn about the framework of financial services.

Learning Outcomes

1. Compare and contrast the instruments used for saving.
2. Analyze a savings strategy in terms of its liquidity and risk.

UNIT - 1

Indian Financial System an Overview - Financial Services - Features and Functions - Constituents of Financial Services - Evolution and Environment - Regulating Authorities of Financial Services.

(10 Hours)

UNIT - II

Factoring Meaning and Mechanism - Types of Factoring - Evaluation of Factoring business in India - Forfeiting Meaning and Characteristics - Factoring Vs Forfeiting - Venture Capital Financing Meaning and Types - SEBI Guidelines.

(13 Hours)

UNIT - III

Commercial banking fund based and non - fund based financial services - Leasing - Hire purchase financing - Salient features – guidelines - functions- Mutual funds - Type of Mutual funds and their rules and regulations

(12 Hours)

UNIT - IV

Commodity Market – Financial instruments – Derivations – Forwarded Marketing
– Financial Options - Call Options - Put Options.

(12

Hours)

UNIT – V

Credit Rating – Purpose and Process – Credit Rating Services in India – National
Depository System – Stock Markets - OTCEI – NSE – BSE - Share Market Indices –
Differentiate between Primary Market and Secondary Market.

(13 Hours)

Topic beyond Syllabus

1. Commercial banks.
2. Insurance Companies
3. Credit Rating Agencies

Topic beyond Syllabus

1. Commercial banks.
2. Insurance Companies
3. Credit Rating Agencies

Text book

1. **Joseph Anbarasu et.al**, Financial Services, Sultan Chand and Sons, New Delhi.
2012

Reference Book

1. **Khan M.Y.** Financial Services, Tata McGraw Hill Company Ltd, New Delhi. 2013

STRATEGIC MANAGEMENT

Objectives:

- 1.To facilitate understanding the conceptual framework Strategic Management.
- 2.To enable the students to learn about the decision related to strategy.

Learning Outcomes

1. Students will able to know about the strategic management and decision making process.
- 2.They are able to analyse the environment and they will make good strategy.

Unit I

Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business

(15 hours)

Unit II

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management

(15 Hours)

Unit III

Strategy Analysis: Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organizational Position and Strategic Advantage Profile, Strategic Management Model

(15 Hours)

Unit IV

Strategy Formulation and Implementation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs)

(15Hours)

Unit V

Strategic Control and Evaluation: Introduction, Strategy Evaluation, Strategic Control, Difference Between Strategic Control and Operational Control, Concept of Synergy and its Meaning, Key Stakeholder's Expectations
(15 Hours)

Content beyond the Syllabus

1. SBU
2. Corporate Governance
3. Corporate Responsibility

Text books:

1. John A Pearce, Richard IIB. Robinson, Jr, Amita Mital-Strategic Management-Special Indian Edition 2008
2. Charles W.L.Hill, Gareth R.Jones-Strategic Management-An Integrated Approach-Cengage Learning India Private Limited 2013

Reference Book:

1. Michael A.Hitt, Texas A&M University, R.Duane Ireland Teas A&M University, Robert E.Hoskisson Rice Unjiversity ,S.ManikuttyIIM Ahmedabad Strategic Management

subject code : 11P3CME06 Semester :III Credit : 5 Hours : 75

INTERNATIONAL BUSINESS ENVIRONMENT

Objectives

1. To know about WTO, Forex Markets
2. To understand the Framework of International market & finance.

Learning Outcomes

1. To explain how contribute to organizational behavior.
2. To develop group dynamic and team skills.

UNIT -1

Evolution of International business – characteristic features of International business – factors affecting the international business – Changing scenario of International Business. **(15 Hours)**

UNIT - II

International Business Environment – economic – political – legal, social – culture, technological - Management of Multinational corporations – Structure- Global companies – international business houses – concepts, structures and functions. **(15 Hours)**

UNIT -III

International finance; Foreign Exchange – convertibility of rupee (Basics) forex market – structure and functions. World Bank, IMF, UNCTAD.

(15 Hours)

UNIT -IV

International Marketing: product – packing – promotion, Regional Trading Blocks: EU, NAFTA, SAARC, WTO.

(15 Hours)

UNIT -V

International Human Development: recruitment – selection and development policies.

(15 Hours)

Topic beyond Syllabus

1. Global Financial Crisis.
2. Global Warming.

Text books

1. **Dr. K Aswathappa** - International Business TMH. 2015
2. **Subba Rao**- International Business HPH. 2012
3. **Bennet** – International Business, Pearson Education.2010

Reference Books

1. **Daniels** – International Business : Environment and Operations, Pearson. 2010
2. **Joshi** – International Business Environment. Sultan Chan & Sons, New Delhi.2012
3. **Rugman** – International Business. Sultan Chan & Sons, New Delhi. 2010
4. **Sharan** – International Business. Sultan Chan & Sons, New Delhi.2013

EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING

Objectives

1. To know about basic usage of computer
2. To give practical skill of transmission of information through Networking.

Learning Outcomes

- 1.To provide with an overview of the concepts and fundamentals of data communication and computer networks.

UNIT - I

Introduction to Information Technology: Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary-binary codes.
(9 Hours)

UNIT - II

Fundamentals of Computers: Computer Hardware – Software – system software- application software- Translators- Computer languages.
(9 Hours)

UNIT - III

Transmission of Information: Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN.
(9 Hours)

UNIT - IV

Computer Networking: Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols.
(9 Hours)

UNIT - V

Internet: Internet Architecture -- Types-Network Security-Internet applications- Internet address- domain name- E-mail.
(9 Hours)

Text book:

Introduction to Information Technology Pelin Aksoy, Laura DeNardis, Cengage Learning India Private Limited, First Indian Reprint 2008.

CONTENT BEYOND THE SYLLABUS:

1. Number System
2. Wireless Networking
3. Pure P2P architecture

Text book

Introduction to Information Technology **Pelin Aksoy, Laura DeNardis**, Cengage Learning India Private Limited, First Indian Reprint 2008

Reference Books

1. **S.K Sinha** Fundamental of Computers, Sixth Edition, BPB Publications. 2015
2. **Anita Goel** Computer Fundamentals, Pearson 2016

Websites

1. <http://www.cs.ccsu.edu/~stan/classes/cs490/slides/networks4-ch2-1.pdf>
2. http://faculty.kfupm.edu.sa/COE/ashraf/RichFilesTeaching/COE112_540/Chapter1-Introduction.pdf

HUMAN RIGHTS

Objectives

1. To know the basic knowledge about human rights.
2. To create the awareness about the women's rights and various councils .

Learning Outcomes

1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.
2. To develop group dynamic and team skills.

UNIT-1

Definition- characteristics- Principles-Theories. theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal declaration of FIR – International covenant on wire, economic, social and cultural and political rights. **(6 Hours)**

UNIT-II

Fundamental rights part iii of the constitution- directive principles part IV of the constitution- the criminal procedure code 1973-protection of civil rights 1955- the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on wire and political rights. **(6Hours)**

UNIT- III

National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions.

(6 Hours)

UNIT-IV

Constitutional provisions: articles 17,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family

court act 1954, the special marriage act 1954, the Hindu marriage act 1995, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1986. The protection of women from domestic violence act 2005.

(6 Hours

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UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005. **(6 Hours)**

Topics beyond the Syllabus

1. Human trafficking.
2. Emotional abuse.
3. Dating violence.

Text Book

1. **Eric Berne** The Psychology of Human Relationships 2015
2. **Peter Joseph** -The New Human Rights Movement 2016

Reference book

1. **Jack Donnelly**-Universal Human Rights in Theory and Practice, Eight Edition 2016

Websites

1.<http://blog.amnestyusa.org/africa/top-10-summer-reading-list-for-human-rights-advocates/>

2.<http://www.ohchr.org/Documents/Events/WHRD/WomenRightsAreHR.pdf>

INDIRECT TAX

Objectives

1. To gain an understanding of the core concepts of law of Taxation
2. To provide practical experience in tax measurement.

Learning Outcomes

1. To explain how to understand the basic tax.
2. To make advice to the company, how to pay tax.

UNIT - I

Principles of Taxation – Federal finance system – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax. **(18 Hours)**

UNIT -II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax - Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers - Exempted goods under VAT.

(18 Hours)

UNIT - III

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.

(18 Hours

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UNIT - IV

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between interstate and infra state trade – procedure for levy and collection.

(18 Hours)

UNIT - V

GST – meaning – process of preparation – Justification for introduction of GST – Advantages – Short comings at the state level – Applicability – apportionment of GST between central and states.

(18 Hours)

Topics beyond the Syllabus

1. SEZ
- 2.. National Calamity Contingent Duty
- 3.. Tariff Value

Text book

- 1.**Dr.V. Balachandran**- Indirect Taxation (Sultan Chands & Sons, New Delhi)
1. **Subramainyam**, Indirect tax , Taxman publication, New Delhi.2016

Reference Book

1. **T.S. Reddy & Y.S.Hari Prasad Reddy** (Marghan Publications, Chennai).
2. **Datey. V.S.** Indirect Taxes – Taxman Publication PvtLtd, New Delhi. 2014

Websites

http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf

<http://www.icaiknowledgegateway.org/littledms/folder1/basic-concepts-of-indirect-taxes.pdf>

FINANCIAL MANAGEMENT

Objectives

- 1.To facilitate understanding of the conceptual framework of Business finances
2. Comprehend the technique of making decisions related to finance function

Learning Outcomes

1. To explain how to manage the fund in the big organization

UNIT -1

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions -- long term and short term financial plan – factors affecting financial plan. **(18 Hours)**

UNIT -II

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital.

(18 Hours)

UNIT -III

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only)

(18 Hours)

UNIT -IV

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend.

(18 Hours)

UNIT-V

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital. *(Simple Problems Only)* **(18 Hours)**

Note: Distribution of marks 60% Theory and 40% Problems

Topics beyond the Syllabus

- 1. International financial management**
- 2. International working capital management**

Text books

- 1. S N Maheshwari**, Financial Management. Margham Publications, Chennai. 2012
- 2. Khan and Jain**, Financial Management. Sultan Chan & Sons, New Delhi.2015
- 3. I M Pandey**, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2016

Reference Books

- 1. Sharma and Sashi Gupta**, Financial Management. Himalaya Publication, Bombay. 2012
- 2. James C Vanhorne**, Financial Management. Himalaya Publication, Bombay. 2011
- 3. Prasanna Chandra**, Financial Management. Sultan Chan & Sons, New Delhi. 2013

4. **PN Reddy & Appanaiah**, Financial Management. Margham Publications, Chennai. 2012

Websites

1.[http://qu.edu.iq/ade/wp-](http://qu.edu.iq/ade/wp-content/uploads/2016/02/financial_management_www.accfile.com_.pdf)

[content/uploads/2016/02/financial_management_www.accfile.com_.pdf](http://qu.edu.iq/ade/wp-content/uploads/2016/02/financial_management_www.accfile.com_.pdf)

2.<http://www.ddegjust.ac.in/studymaterial/mcom/mc-204.pdf>

INDUSTRIAL RELATIONSHIP MANAGEMENT

Objectives

1. To create better understanding between the industry and employee.
2. To learn what are all the problems a raised in a industry and how to tackle the problem.

Learning Outcomes

1. To explain how individual differences in personality
2. To develop group dynamic and team skills.

UNIT -I

Industrial Relations – Meaning – Characteristics of Industrial Relations – Objectives of Industrial Relations – Functions of Industrial Relations – The Three Actors of Industrial Relations – Importance of Harmonious Industrial Relations – Code of Industrial Relations – Conditions for congenial Industrial Relations.

(18 Hours)

UNIT -II

Trade Unions - Meaning – Functions and Role of Trade Unions – objectives of Trade Unions – AITUC – INTUC – HMS – BMS – HMP – Union Structure – Problems of Trade Unions –Reasons for joining Trade Union– Measures to Strength of Trade Unions - Trade Union movement in India.

(18 Hours)

UNIT -III

Industrial Conflicts & Grievance – Definitions of a Dispute / Conflicts – Causes of Industrial Conflicts – Types of Industrial Conflicts – Strikes – Lockout – Consequences of Industrial Conflicts – Preventions of Industrial Conflicts – Settlements of Industrial Conflicts. Meaning of Grievance – Procedure of Grievance – Causes of Grievance – Pre-requisites of Grievance – Need for Grievance. Employees Welfare measures and Schemes.

(18 Hours)

UNIT- IV

Collective Bargaining – Definitions – Characteristics of Collective Bargaining – Importance of Collective Bargaining – Essential conditions for the Collective Bargaining – Functions of Collective Bargaining – Process of Collective Bargaining – Collective Bargaining in India – Recommendations of NCL.
(18 Hours)

UNIT -V

Discipline & Workers Participation of Management – Meaning – Objectives of Discipline – Red-Hot Stove Rule – Causes of Indiscipline – Disciplinary Procedure – Types of Punishment. Definitions of Workers Participation of Management – Objectives – Forms : Works Committees, Joint Management Councils, Joint Councils, Shop Councils – Performance Evolution – Profit Sharing - Suggestions for Success Workers Participation of Management. **(18 Hours)**

Topics beyond the Syllabus

1.Risk Management

2.Leadership Management

Text books

1. **Jerome joseph**, Industrial Relations: Towards a theory of Negotiated Connectedness, Response Books. 2014
2. **C.S. Venkataratnam**, Globalization and Labor-management Relations, Sage Publications, New Delhi. 2014

Reference Books

1. **Nikolai Rocovsky and Emily Sims**, Corporate Successes Through People: Making International Labor standards Work for you, Academic Foundation, New Delhi, 2006.

2. **P.C. Tripathi**, Personal Management and Industrial Relations, Sultan Chand & Sons, New Delhi, 1984 (Reprint – 2009).
3. **E.H. Mcgrath**, S.J. Industrial Disputes, Prentice Hall of India, New Delhi, 1985.
4. **P.Subba Rao**. Personnel and Human Resources Management, Himalaya Publishing House. 2012.

Websites

1.http://www.pondiuni.edu.in/storage/dde/downloads/hrmiii_irm.pdf

2.http://www.victoria.ac.nz/st_Services/careers/pdf/career-view/career-view-human-resource-management-and-industrial-relations-web.pdf

INTERNATIONAL FINANCIAL MANAGEMENT

Objectives

1. To understand various forms of market imperfections and their implications for financial manager
2. To identify the advanced knowledge of financial data relating to a number of key concepts regarding fund raising and capital structure in a variety of business context.

Learning Outcomes

1. To understand the available sources of finance and incentives for Indian exporters.
2. To instill the skill of managing the financial aspects of a Multinational Companies.

UNIT I

International Finance v/s Domestic Finance - Recent Trends – International Monetary System - IMF - Classical gold standards - Bretton wood systems - fixed and flexible exchange rates, Balance of payment -components of Balance of payments. **(18 Hrs)**

UNIT II

Foreign Exchange Market - Spot Market and forward market exchange rate determination -Factors influencing foreign exchange markets – Exchange Rate Theories - Purchase Power Parity - Interest Rate Parity – International Fisher Effect, Management of transaction, translation, economic exposure. Forecasting Exchange Rates - Efficient Market Approach – Fundamental Approach - Technical Approach **(18 Hrs)**

UNIT III

Multinational Cash Management, Accounts Receivable Management, Inventory Management, Short Term Financing., International capital budgeting - NPV -APV- Issues in Foreign Investment Analysis – Country risk Management. **(18 Hrs)**

UNIT IV

INCO Terms -Letters of Credit - Pre Shipment and Post Shipment Finance - Export Trade Documents-Bill of lading, commercial invoice, Insurance Certificate, Consular Invoice - Export Declaration Forms, FEMA.

(18 Hrs)

UNIT V

Government Organisations Promoting Exports - EXIM Bank - ECGC and its schemes - Import Licensing - Financing methods for import of Capital goods. Export Incentives - Duty Exemption - IT Concession – Marketing Assistance - EPCG, DEPB - Advance License - Export Promotion - EPZ - EOU - SEZ and Export House.

(18 Hrs)

TEXT BOOK

Resnick.G.Bruce and Eun Cheol S. (2008). **International Financial Management.** (4 ed.). New Delhi: Tata McGraw Hill.

REFERENCE BOOKS

1. Apte P.G. (2007). **International Financial Management.** (4 ed.). New Delhi: Tata McGraw Hill.
2. Shapiro. C. (2008). **Multinational Financial Management.** (3 ed.). New Delhi: PHI.

Websites:

www.wto.org ,

www.worldbank.org ,

www.imf.org, www.ecgc.in,

www.eximbankindia.in

INTERNATIONAL MARKETING

Objectives:

1. To help you develop a critical appreciation of both the opportunities and challenges associated with the increasing globalization of markets.
2. The impact of foreign political and economic factors on companies, the influence of international competition.

Learning Outcomes

To explain how individual differences in perception and attitude contribute to buying behavior.

Unit I

Introduction: Historical Perspectives and Objectives of Global Marketing – Key Concepts – Drivers toward Globalization – Localized Global Marketing – Developing Knowledge Assets.

(18

Hours)

Unit II

Foreign Entry: Country Attractiveness: Introduction – Political Risk Research – Environmental research – Entry Evaluation Procedure – Country Data Sources – Forecasting Country Sales – Industry Sales – Forecasting Market Share. Export Expansion: Introduction – Four Modes of Entry – Exporting – Impact of Entry Barriers – Exporting Option – Export Expansion Strategy – Licensing – Strategic Alliances .

(18 Hours)

Unit III

Global Segmentation and Positioning: Introduction – The Global Marketer's Mindset – Global Market Segmentation – Targeting Segments – Global Product Positioning. Global Products: Global Product Lines – Developing New Global Products – Globalizing successful Products – Global Brand Management

(18 Hours)

Unit IV

Global Pricing: Introduction – Global Pricing Framework – Pricing Basics – Financial Issues – Transfer Pricing – Counter Trade – Systems Pricing – Price and Positioning – Global Pricing Policies. Global Distribution: Distribution as a Competitive Advantage – Rationalizing Local Channels – Wholesaling – Retailing – Global Logistics – Parallel Distribution – Global Channel Design.

(18 Hours)

Unit V

Global Advertising and Promotion: Promotion as a Competitive Advantage – Global Advertising Pros and Cons – Global Advertisers Decision – Global Advertising Agency – Publicity – Global Public Relations – International Trade Fairs – Direct Marketing – E-Commerce – Global Personal Selling.

(18 Hours)

Topic beyond Syllabus

- 1.Recent concept of Internalization Marketing
- 2.Global Market Segmentation

Text Books:

1. Francis Cherunilam, 2010, International Marketing, Himalaya Publishing House

References

1. Johny K Johansson, 2008, Global Marketing, 4th Edition, Tata McGraw Hill Companies, New Delhi.
2. Philip Cateora ,Grahamand Salwan Prasanth, 2010, International Marketing, 13th Edition, Tata Mcgraw Hill.
3. Doole, 2010, International Marketing Strategy, 5 th Edition, Cengage Learning.
4. Keegan, 2010, Global Marketing, 6 th Edition, Pearson Education..
5. Srinivasan , 2010, International Marketing, 3rd Edition, PHI Learning

Subject code : 18P4CMPR01 Semester :IV Credit : 4 Hours : 90

PROJECT WORK

Marks Allotted

Dissertation : 50

Viva Voce : 25

Total : 75

Guidelines for Project Work:

(a) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of copies of the Project Report :

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

(c) Format to be followed :

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography

(g)Appendix

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce to Periyar University, Salem- 639011.

By

Name of the Students :

Register number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate:

CERTIFICATE

This is to certify that the project Report entitled

_____ submitted in part of fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University, Salem is a record of bonafide project work carried out by _____

_____ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree ,diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department