



# SACRED HEART COLLEGE (AUTONOMOUS)

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Every Good Work

A Don Bosco Institution of Higher Education, Founded in 1951 \* Affiliated to Thiruvalluvar University, Vellore \* Autonomous since 1987

Accredited by NAAC (4<sup>th</sup> Cycle – under RAF) with CGPA of 3.31 / 4 at 'A+' Grade

## MASTER OF COMMERCE (M.COM) Program Structure (from 2021-2022 onwards)

Sem	S.Code	Course Title	Type	Hrs/ Wk	Cred it	Marks		
						CI A	Se m	Tot al
I	C722	Advanced Financial Accounting	MC 1	6	5	50	50	100
	C723	Strategic Human Resource Management	MC 2	6	4	50	50	100
	C724	Consumer Behaviour	MC 3	6	4	50	50	100
	C725	Advanced Business Statistics	MC 4	6	4	50	50	100
	C726A	Advanced Management Theory	ME – I					
	C726B	Security Analysis and Portfolio Management	ME - II					
	C726C	Business Ethics	ME – III	6	4	50	50	100
		<b>Total Hrs / Crs Credits</b>		<b>30</b>	<b>21</b>			
II	C823	Accounting for Managerial Decision Making	MC – 5	6	5	50	50	100
	C824	Advanced Cost Accounting	MC – 6	6	5	50	50	100
	C825	Research Methodology	MC – 7	6	5	50	50	100
	C826	Quantitative Technique for Business Decision	MC – 8	6	4	50	50	100
	C827A	Entrepreneurial Development	ME – IV					
	C827B	Indirect Taxation	ME – V					
	C827C	E-Commerce and Computerized Accounting	ME – VI	6	4	50	50	100
	C828J	<b>Internship (Compulsory)</b>			1			
		Service Marketing	SSP 1		2	50	50	
		<b>Total Hrs / Crs Credits</b>		<b>30</b>	<b>23 +3</b>			

<b>III</b>	C927	Advanced Corporate Accounting	MC – 9	6	5	50	50	100	
	C928	Organizational Behaviour	MC – 10	6	4	50	50	100	
	C931J	<b>Project</b>	<b>MC-11</b>	<b>6</b>	<b>5</b>	50	50	<b>100</b>	
	C929	Income Tax and Tax Planning – I	MC – 12	6	5	50	50	100	
	C930A	Logistic and Supply Chain Management	ME – VII						
	C930B	Executive Skill Development	ME – VIII						
	C930C	Strategic Management	ME – IX	6	4	50	50	100	
		Business Process Management	SSP 2		2	50	50	100	
		<b>NPTEL / MOOCs / SWAYAM</b>			2				
		<b>Total Hrs / Crs Credits</b>		<b>30</b>	<b>23 + 4</b>				
<b>IV</b>	C1022	Advanced Financial Management	MC – 13	6	5	50	50	100	
	C1023	Legal Aspects of Business	MC – 14	5	4	50	50	100	
	C1024	Income Tax and Tax Planning – II	MC – 15	6	5	50	50	100	
	C1025	International Business	MC- 16	6	4	50	50	100	
	C1026 A	International Marketing	ME - X						
	C1026 B	Banking and Financial Service	ME – XI						
	C1026 C	Project Management	ME - XII	5	4	50	50	100	
			<b>Human Rights</b>		<b>2</b>	<b>1</b>	50	50	100
			Income Tax Planning	CC I		2*			
			Export and Import Management	CC II		2*			
			<b>Total Hrs / Crs Credits</b>		<b>30</b>	<b>23 + 4</b>			
		<b>Total Hrs / Crs</b>		<b>120</b>	<b>90+ 11</b>				

### Advanced Financial Accounting

<b>Semester: I</b>	<b>6</b>
<b>Hours</b>	
<b>Sub Code: C722</b>	<b>5</b>
<b>Credits</b>	

#### Course Objectives

1. To discover knowledge on the admission and retirement of partners.

2. To differentiate the books of Old Firm and the New Firm on the basis of joint life policy.
3. To interpret the applications of Garner Vs Murray at that time of dissolution of firm.
4. To summarizing the accounting problems in relating to Amalgamation, absorption and reconstruction of companies
5. To construct and summarised the knowledge on liquidators final statement.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Discover knowledge on new profit sharing ratio, revaluation of assets and liabilities, adjustment of goodwill at that time admission, retirement and death of partners.	<b>K3</b>
2	Illustrate the calculation of deceased partners' share of profit and treatment of Joint Life Policy in the books of Old Firm and the New Firm.	<b>K2</b>
3	Experiment the unrecorded Assets and Liabilities with the application of Garner Vs Murray at that time of dissolution of firm	<b>K3&amp;K4</b>
4	Summarizing the accounting problems in relating to Amalgamation, absorption and reconstruction of companies	<b>K5</b>
5	Construct and summarised the knowledge on various payments, calculation of liquidators remuneration and preparation of liquidators final statement	<b>K6</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create	

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO- Advaned Financial Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
1	3	2	3	3	3	3	3	3	3	3	2.9	
2	2	2	3	3	2	2	2	2	2	3	2.3	
3	2	3	2	3	3	2	3	2	3	3	2.6	
4	2	3	3	2	2	3	3	2	2	3	2.5	
5	3	2	3	3	3	2	2	3	2	2	2.5	
											Mean Overall Score	2.56
											Results	High

**Unit – I Partnership Accounts -I**

Admission – Calculation of New Profit Sharing Ratio – calculation of sacrificing ratio - Revaluation of Assets and Liabilities – Memorandum Revaluation method – Factors affecting the value of Goodwill – Methods of valuation of Goodwill- Need for valuing the goodwill: When the profit sharing ratio is changed- When a new partner is admitted- When a partner retires or dies - Adjustment for Goodwill – Retirement of a Partner – Retirement and admission of a partner.

**Unit – II Partnership Accounts -II**

Death of partner- Calculation of Deceased partners' share of profit: Time basis and Sales Basis- Joint Life Policy – Treatment of Joint Life Policy. Amalgamation of partnership firms: In the books of Old Firm- Books of the New Firm

**Unit–III: Dissolution of Partnership Firm**

Meaning – Methods of Dissolution of firm - Accounting entries- Treatment of unrecorded Assets and Liabilities - Insolvency Partners – Application of Garner Vs Murray in India – one and all partners insolvent- Gradual Realization of Assets and Piecemeal Distribution: Proportionate Capital Method - Maximum Loss Method.

**Unit - IV: Amalgamation, Absorption and Reconstruction of companies**

Accounting problems relating to Amalgamation- Absorption and Reconstruction: Internal and external

**Unit - V: Liquidation of Companies**

Statement of Affairs – Deficiency Account or Surplus Accounts – Liquidator’s Final Statement of Account.

**Text Book**

1. Jain S.P & Narang, “Advanced Accountancy” Kalyani Publications, New Delhi. 2013
2. Maheswari S.N “Advanced Corporate Accounting” Vikas Publication. New Delhi. 2004

**Reference Books**

1. Gupta, R.L “Advanced Accountancy”, Sultan Chand & Sons, New Delhi. 1982
2. Shukla M.C & Grewal, “Advanced Accountancy”, S.Chand & Co., New Delhi. 1990
3. Maheswari. S.N & R.P. Maheswari, “Advanced Accounting”, Vikas Publications, New Delhi. 2004
4. Reddy T.S & Murthy, “Advanced Accountancy”, Margham Publications, Chennai. 2015
5. Jain And Narang, “Advanced Corporate Accounting ”, Kalyani Publishers, New Delhi, 2012

**Strategic Human Resource Management**

**Semester: I**

**Sub Code: C723**

**Hours: 6**

**Credits: 4**

**Course Objective**

1. To demonstrate the Human Resource Outsourcing concept and the emerging issues in Human Resource Management.
2. To exhibit specialised knowledge on Business Strategy and Human Resource Planning.
3. To develop expertise in the field of new trends in Recruitment and different forms of Training in the Organisations.
4. To prepare themselves in understanding the techniques of Performance Appraisal and followed with its Reward System.
5. To inculcate the acquaintance on Mentoring programmes applied in the Organisations and also the concept of e-HRM.

**Course outcomes:**

On successful completion of this course, students will be able to		
<b>1</b>	Enhance their knowledge on Human Resource Outsourcing and recent issues in Human Resource Management.	<b>K2</b>

2	Construct the ideas relevant to business Strategies that are adopted in HRM, through the dimensions of Job Analysis.	<b>K3 &amp; K6</b>
3	Enumerate the different forms of recruitment systems in the commercial organisations especially through internal and external sources.	<b>K1</b>
4	Interpret the various career growth opportunities in commercial industries, by understanding the performance appraisal and rewards systems.	<b>K3</b>
5	Discover the recent developments in the HRM, like Mentoring Programmes, E-HRM, Human Resource Information System, etc.	<b>K1 &amp; K3</b>
<b>K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create</b>		

### Mapping of CO with PO and PSO

Mapping of CO with PO and PSO- Strategic Human Resource management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	3	2	3	3	3	3	3	2	2	2.6
2	3	2	2	3	2	3	2	3	2	3	2.5
3	2	2	2	3	3	2	3	2	3	2	2.4
4	2	3	3	2	3	3	3	3	2	3	2.7
5	2	2	3	3	3	2	2	3	3	2	2.5
Mean Overall Score											2.54
Results											High

#### Unit - I: Strategic Resource Environment

Changing Business Environment-Concepts of traditional and strategic Resource- Resourcing decision- Resourcing to fit the corporate strategy- selection of true assessment centre- Human Resource outsourcing- Human Resource Management in knowledge- Knowledge of HRM- Case Study – Emerging issues in HRM

#### Unit - II: Human Resource Planning

Business Strategy & HRP- Significance- Objectives- Dimension- Job Analysis- Competency based Job Analysis- HRP Process- Case Study.

#### Unit - III: Recruitment and Training

Sources- New Trends in Recruit- exact recruit- Diverse working- Alternative to permanent employee. Training: Need- Significance- Linkage between Strategy of Training and Specific form of Training: Technical training – training for TQM – Training for Management Change – Training for productivity, Creativity, Problem solving – Training for Trainers - New Development- Case Study.

#### Unit - IV: Performance Appraisal & Rewards

Objectives- Development- Problems- Technology of Performance Appraisal- Reward: Determination- pay for performance- Trends in Executive compensation- Bus strategy and compensation- Case Study.

#### Unit - V: Recent Developments in SHRM

Mentoring: Development- outcomes- Barriers. E-HRM: Goal- Types- Human Resource Information System (HRIS)- HR issues in Memorandum of Association (MOA)- Cross culture and HR- Alternate work practices- Research in HRD- Case Study.

**Text Book**

1. Tanuja Agarwal, *Strategic Human Resource Management*, Oxford University Press New Delhi. 2007

**Reference Books**

1. Srinivas R. kandula, *Strategic Human Resource Development*, Prentice Hall of India Private Limited, New Delhi 2001.
2. Jon M. Werner Randy L. DeSimone, *Human Resource Development*, Cengage Learning India Private Limited, New Delhi- 1999.
3. Aswathappa, *Human Resource & Personnel management*, Tata McGraw Hill, New Delhi. 1999
4. Yuvaraj. S, *Human Resource Development*, Vrinda Publication (P) Ltd, Chennai 2003

**Web Resources**

1. <https://twitter.com/HRDMinistry>
2. <http://www.sajhrm.co.za/index.php/sajhrm>

**Consumer Behavior**

**Semester: I**  
**Code No: C724**

**Hours: 6**  
**Credit: 4**

**Objectives:**

1. To make a students to understand the different dimation of consumer behavior,
2. To help students learn various models of consumer behavior.
3. To illustrate the various models of consumerism.
4. To discover knowledge on group dynamics of consumer.
5. To analyse Consumerism and to measure the customer satisfaction.

**Expected Course outcomes:**

On successful completion of this course, students will be able to		
1	Understand the factors influencing consumer buying behaviour and consumer process.	<b>K1</b>
2	Discover the knowledge of various buying behaviour models and how the models are inspiring the consumers.	<b>K1 &amp; K3</b>
3	Evolution of Consumerism, Consumer Exploitation in India , Major Problems of Consumers Exploitation and the knowlwdge on consumer protection Act 1986.	<b>K3 &amp; K5</b>
4	Discover knowledge on the role of group members and how the group members plays vital role in promotation of new products.	<b>K3 &amp; K5</b>
5	Analyse and strive to identify the customer satisfaction at various level	<b>K4 &amp; K5</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> - Evaluate; <b>K6</b> -Create	

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Consumer Behaviour

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	2	3	2	3	2	3	3	2.5
2	3	2	3	3	2	2	2	2	3	2	2.4
3	3	3	2	3	3	2	3	2	3	2	2.6
4	2	3	2	2	2	2	3	2	3	3	2.4
5	2	2	3	3	3	3	2	3	3	2	2.6
Mean Overall Score											2.5
Results											High

### Unit - I: Introduction to consumer behavior

Dimensions of consumer behavior – concepts and need for studying consumer behavior – factors influencing consumer buying behavior – consumer buying process.

### Unit - II: Consumer Modeling

The Economic Model – Learning Model – Psychological Model – Sociological Model – The Howard Sheth Model of buying behavior – The Nicosia Model – the Engel - Kollat – Blackwell Model .

### Unit - III: Consumerism

Introduction – Evolution of Consumerism – How did Consumerism originate? – Unique Problems of Indian Consumers – Consumer Orientation – Consumer Exploitation in India – Major Problems of Consumers Exploitation Enactments – CarlillVs Carbolic Company – Consumer Protection Act 1986 – Rights of Consumers - Questions.

### Unit- IV: Group Dynamics and consumer reference group

Definition and Meaning of group – types of groups relevant to consumer behavior – Family life cycle – Friendship group – Formal social clubs – Shopping friend’s group – Work group – Rural consumer behavior.

### Unit -V: Customerization

Working towards Customer Satisfaction – Sources of Customer Satisfaction – Consumerism – Consumer Protection Difficulties and Challenges in Predicting Consumer Behavior.

### Text Book:

1. Suja and Nair, Consumer Behavior in India Perspective, Himalaya Publishing House. New Delhi 2013

### Reference Books:

1. Philip Kotler, Kevin and Lane Keller, Marketing Management, Pearson Education. 2013
2. Pillai&Bagavathi R.S.N, Modern Marketing ,S.Chand, New Delhi.2013
3. Loudon and Della Bitta, Consumer Behavior Concept and Application, Tata Mcgraw Hill. 2000
4. Gupta and Sumitra Pal S. L, Consumer behavior in Indian Perspective, Sultan chand and Sons.2010

### Web Resources

1. [www.consumer.tn.gov.in/](http://www.consumer.tn.gov.in/)
2. <http://www.consumer.tn.gov.in/>

## Advanced Business Statistics

Semester– I

Hours/Week: 6



Code: C725

Credits: 4

**Course Objectives:**

1. To Makethestudentstounderstandthe correlation between variables.
2. To Acquireknowledgein theory of probability
3. To Educatethestudentstolearnprocedure for selecting sample and to importing knowldge on the testing of hypothesis.
4. To test the goodness of fit and testing homogeneity of variables.
5. To Enhancepracticalapplications of testing equality of population variances

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Understand the basicconcepts in Research in Social Sciences and business enquiry	<b>K2</b>
2	Reteriving the theoryof probability in Bionminal and Poison Distribution.	<b>K1</b>
3	Analyze and develop the skills for scientific collection of data and determining the sample size for research.	<b>K4</b>
4	It creates awareness among students with regard to the various statistical tools and test of significance that are applied in social and business research	<b>K5</b>
5	Experimenting the one way and two way Analysis of Variance (ANOVA) for the applications of testing equality of population variance	<b>K3</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> – Create	

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Advanced Business Statistics

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	3	3	2	3	3	3	3	3	2	2.8
2	3	2	3	3	3	2	2	2	2	2	2.4
3	3	3	2	3	3	3	3	3	3	2	2.8
4	2	3	3	2	2	3	3	2	2	3	2.5
5	3	3	3	3	3	3	2	3	2	2	2.7
Mean Overall Score											2.64
Results											High

**Unit – I: Partial and Multiple Correlation**

Partial correlation – Partial correlation coefficient – Partial correlation in case of four variables – Multiple correlation – Multiple regression analysis. (Volume – II: Chapter 9: Pages: 1109 to 1135)

**Unit –II: Theory of Probability**

Theory of probability – Probability rules – Bayes theorem – Probability distribution – Characteristics and application of Binomial and Poisson with simple problems. (Volume – II: Chapter 1: Pages: 751 to 788; Chapter 2: Pages: 806 to879)

**Unit – III: Sampling**

Sampling – Sampling methods – Sampling error and Standard error – Relationship between sample size and standard error – Testing hypothesis – Testing of means and proportions –Large and small samples – t-test. (Volume – II: Chapter 3: Pages: 882 to 951)

**Unit – IV: Chi square Test and Goodness of Fit**



Chi square distribution – Characteristics and application – Test of goodness of fit and test of independence – Test of homogeneity. (Volume – II: Chapter 4: Pages: 953 to 1003)

**Unit– V: F-Distribution and Analysis of Variance**

F distribution –Testing equality of population variances – Analysis of variance – One way and two way classification. (Volume – II: Chapter 5: Pages: 1006 to 1038)

**Book for Study**

S.P. Gupta, Statistical Methods, Volume I & Volume II, Sultan Chand & Sons, New Delhi, 2009.

**Books for Reference**

1. S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, 11-e, Sultan Chand & Sons, New Delhi, 2004.
2. S. P. Gupta & M. P. Gupta, Business Statistics, 14<sup>th</sup> enlarged edition, Sultan Chand & Sons, Educational publishers, New Delhi, reprint 2007.
3. Richard I Levin and David S. Rubit, Statistics for Management, Seventh edition, Pearson Education, New Delhi, 2002.
4. P.R. Vittal, Business Mathematics and Statistics, Margham Publications, Sixth revised edition, 2011.

**E – Learning source:** <http://mathworld.wolfram.com>

**Main Elective – I Advanced Management Theory**

**Semester – I**

**6 Hours**

**Sub Code: C726A**

**4 Credits**

**Course Objectives**

1. To enable students to understand the global business environment.
2. To enhance the knowledge in information technology and its impact on management.
3. To emphasis the students understand the trends in outsourcing.
4. To build knowledge on strategic management
5. To explore the contemporary issues and ideas on Leadership

**Expected Course outcomes:**

On successful completion of this course, students will be able to		
1	Explain the cultural ethical environment at globale level and its effects of management practices of total quality management.	<b>K2</b>
2	Discover knowledge in Web based and Internet based Business Operation	<b>K4</b>
3	Exhibit the methods of oursourcing and global trends in Outsourcing	<b>K5</b>
4	Apply knowledge on measuring effectiveness of strategy and knowledge management.	<b>K3</b>
5	Evaluate the leadership for Global Business Operation and gender equity in organisations	<b>K6</b>
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 –Create	

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Advanced Management Theory

	Programme Outcome (PO)	Programme Specific Outcome	
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C O	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	Mea n Scor e of Cos
1	2	2	3	2	2	3	2	3	3	2	2.4
2	3	2	3	2	3	2	2	2	2	3	2.4
3	3	2	2	3	2	3	3	2	3	2	2.5
4	2	3	3	2	2	3	3	2	3	3	2.6
5	2	2	2	2	3	2	2	3	2	3	2.3
Mean Overall Score											2.44
Results											High

### Unit - I: Global Business Environment

Management in 21<sup>st</sup> Century – Global Business Environment – Cultural and Ethical Environment – Globalisation effect on business in India – Its effect on Management Practices – TQM – Concept – TQM in Indian Companies

### Unit - II: Information Technology and its impact on Management

Global developments in Communication and Information Technology – Development, Storage and Retrieval of Information – Web based and Internet based Business Operation.

### Unit - III: Outsourcing

Concept and Meaning – Economics of Outsourcing – Causes for Outsourcing – Methods of Outsourcing – Types of Business Processes Outsourced – Global trends in Outsourcing.

### Unit-IV: Strategic Management

Need for Strategy – Process and types of Strategy – Measuring effectiveness of Strategy – Basic concepts on Learning organisations and Knowledge Management

### Unit-V: Leadership Challenges

Contemporary issues and ideas on Leadership – Leadership for Global Business Operation – Women in Management – Gender equity in organisations – Social Responsibility of Business.

### Text Book

1. S. Nakkiran and D.J. Franklin, Business Process Outsourcing, Deep and Deep Publications, New Delhi, 2004.

### References

1. Gray Dressler Management, Prentice Hall (Pearson Education) 2001.
2. DoedeKeuning, Management A Contemporary Approach, Prentice Hall (Pearson Education) 1998.

### Main Elective – II Security Analysis and Portfolio Management

Semester: I

6 Hours

Sub Code: C726B

4 Credits

### Course Objectives:

1. To understand about the securities market and its governing authorities.
2. To enhance the understanding of Securities Market
3. To develop the knowledge about fundamental analysis

4. To impart the knowledge on Risk and Return Analysis and Theories (Arbitrage and CAPM)
5. To inculcate the depth understanding about the derivative market

**Expected Course outcomes:**

On successful completion of this course, students will be able to		
1	Have an overview about the securities market and its governing authorities.	<b>K1</b>
2	Give the enhanced knowledge about the securities market and related matters	<b>K3</b>
3	Explain the various dimensions of fundamental analysis	<b>K2</b>
4	Appreciate the testing of Risk and Return Analysis and Portfolio Theories	<b>K5</b>
5	Comprehend the investment avenues in derivative markets	<b>K2</b>
<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> - Create		

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Security Analysis and Portfolio Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	2	2	2	3	3	3	3	2	2.5
2	3	3	3	2	3	2	2	2	2	3	2.5
3	3	2	2	3	2	3	3	3	3	2	2.6
4	2	3	3	2	2	3	3	2	3	3	2.6
5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.56
Results											High

**Unit - I: Securities Market- An Overview**

Constituents of financial system –development and growth of financial and capital markets in India –regulatory authorities governing financial and capital markets – role of securities market –basis of differentiating market– Constituents of primary market — current status of Indian securities market – perspective on market growth and technology – powers of SEBI.

**Unit - II: Secondary Market**

Significance, functions and scope of secondary market - secondary market intermediaries and regulation–Stock exchanges, functions and significance of stock exchanges–listing of securities – On line trading –Bond market - Interface between Stock Market and Bond Market, Primary and Secondary Markets, Capital Market and Money Market – Insider Trading, Circular Trading, Price Rigging – Market indices

**Unit - III: Fundamental Analysis**

EIC Approach-Technical Analysis and market Efficiency- Valuation of Shares (Theory Only)

**Unit - IV: Risk Return Analysis**

Risk Return investment- Portfolio Selection and management- Capital assets pricing model- Arbitrage pricing Theory- Portfolio Evaluation.

## Unit - V: Derivatives Market

Introduction to Derivatives - development of derivatives market in India - Forward Contracts – Future Contracts - Option Contracts - Types of Option Contracts - Option Trading Strategies - Option Valuation – ETFs.

### Texts Books

1. *Indian Securities Market*; NSE Publication, 2012.
2. Bhalla V.K, *Investment Management*; S.Chand Publication New Delhi, 2011.

### References

1. Shashi K. Gupta & Nisha Aggarwal, *Financial Services*, Kalyani Publishers, New Delhi 2014
2. Varshney P.N & Mittal S.K, *Indian Financial System*, Sultan Chand Publications, 2011.
3. Rustagi R.P, *Investment Analysis & Portfolio Management*, Sultan Chand Publications, 2011. John C. Hull, *Options, Futures, and Other Derivatives*, Prentice Hall; 5th edition, 2002.

### Web Resources

1. [www.sebi.gov.in/](http://www.sebi.gov.in/)
2. [www.bseindia.com/](http://www.bseindia.com/)

## Elective III - Business Ethics

Semester: I

Sub Code: C726C

6 Hours

4 Credits

### Objectives

- To introduce the meaning of personal ethics, business ethics, concepts of business ethics, benefits of business ethics, characteristics of business ethics and relationship between law and Moral standard.
- To discuss the meaning, growth, scope and emerging challenges in human resource management and ethical issues in human resource management.
- To understand the ethical issues in marketing strategy, marketing mix, consumerism and protection of consumers related welfares.
- To learn ethical issues in financial marketing, financial service industries, frauds in banks, insurance sectors and non life insurance sector.
- To teach meaning, importance and advantages of Corporate Social Responsibility and steps to attainment of CSR.

### Expected Course outcomes:

On successful completion of this course, students will able to		
1	Students will remember the basic concepts, theories and characteristics of business ethics.	<b>K1</b>
2	Students will understand the meaning, growth, scope and emerging challenges in human resource management and ethical issues in human resource management.	<b>K2</b>
3	After studying this unit students analyze the ethical issues in marketing strategy, marketing mix, consumerism and protection of consumer related welfares.	<b>K3</b>
4	The student will be able to analyze various ethical codes in corporate governance	<b>K4</b>
5	Students will evaluate the ethical issues in financial marketing, financial service industry, frauds in banks, insurance sectors, non life insurance sector when they go for work.	<b>K5</b>

6	Students will create new methodologies/ strategy in solving ethical problems in business and business related ethical issues.	<b>K6</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create	

### Mapping of CO with PO and PSO

Mapping of CO with PO and PSO-Business Ethics

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	2	2	2	3	2	3	2	2	2.3
2	2	3	3	2	3	2	2	2	2	3	2.4
3	3	2	2	3	2	3	3	3	2	2	2.5
4	3	3	3	2	2	3	3	2	3	3	2.7
5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.5
Results											High

#### Unit - I: Introduction to Business Ethics

Introduction to Business Ethics Concepts, and theories of Business Ethics- Meaning Definition and Principles of Personal Ethics- Professional ethics- Business Ethics, Management and Ethics-Ethical theories in Relation to Business- Ethical decision making -Benefits from managing Ethics in Organisation - Characteristics of an Ethical Organisation- Recognizing Ethical Organization- Relationship between law and Moral standards.

#### Unit - II: Human resources management and Ethics

Ethical Issues in Human resources management- Definition- Growth of Human Resource Management – Scope of Human Resources Management- Emerging challenges of HRM- Ethical issues-Discriminations- Suppression of Democratation in work place- Privacy issues- Recruitment and selection – Performance tracking.

#### Unit - III: Marketing and Ethics

Ethics in Marketing – Definition, Ethical issues in Marketing Strategy – Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People -Physical evidence – Ethical issues and consumerism- Consumer Protection – Consumer Welfare – Consumer delight – Consumer Rights - Ethics in market research.

#### Unit - IV: Finance and Ethics

Ethical Issues in Finance – Introduction –Significance of Financial Management – Role of Finance Manager – Ethical Issues in financial Market - Ethical Issues in Financial Services Industry – Frauds in Banks – Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non Life Insurance Sector – Ethics in auditing - Money laundering .

#### Unit - V: Corporate Social Responsibility

Corporate Social Responsibility – Introduction, Importance of Social responsibility of Business- Definitions of CSR –Models of implementation of CSR – CSR as a business Strategy – Advantages of CSR I- Scope of CSR – Steps to Attain CSR – External Standards on CSR – Ethics and Social responsibility of Business – Environmental Ethics –Environmental Issues in India – Green Initiative – Waste Management .

#### Text Book:

1. AC Fernando, 'Business Ethics - An Indian Perspective', Pearson Education, New Delhi. 2009

**Books for References:**

1. Business Ethics and Corporate Governance, ICFAI Center for Management Research, Hyderabad. 2003
2. John R Boatright Ethics and the conduct of Business, Pearson Education (Singapore) Pvt. Ltd, Indian Branch, Delhi. 2009
3. Cyriac K, 2000, "Managerial Ethics and Social Issues — Readings and Cases", Reading material for Business Ethics, XLRI Jamshedpur.
4. Fr. McGrath, SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi. 2008
5. Davis Keith and Blomstorm, Business, Society and Environment, Tata McGraw – Hill Ltd., New Delhi. 1987

**Accounting for Managerial Decision Making**

**Semester: II**

**Sub Code: C823**

**6 Hours**

**5 Credits**

**Course Objectives:**

1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to develop competence with their usage in managerial decision making control.
2. To analyse the operational efficiency by comparison of present ratio with those of the past working and also with those of other firms in the industry.
3. To ascertain various sources from where the funds were raised and the specific manner in which they were utilised between the dates of the two Balance Sheet.
4. To defend the importance of linking an organisations budget with its strategic plan.
5. To determine profitability at different level of production and sales.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Identify and describe factors that influence the effectiveness of decision making.	<b>K1</b>
2	Validate or disprove the financing, investment and operating decisions of the firm.	<b>K6</b>
3	Analyze the financial position of a company and to discuss the usefulness and format of the statement of cash flow	<b>K4</b>
4	Understand how budget and variances are used to control operations.	<b>K2</b>
5	Determine the structure of short run production based on the relation among total, average and marginal products.	<b>K3</b>

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Accounting For Managerial Decision Making

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	2	2	2	3	2	3	3	2	2.4
2	3	3	3	2	3	2	2	2	2	3	2.5
3	3	2	2	3	2	3	3	3	2	2	2.5
4	3	3	3	2	3	3	3	3	3	3	2.9

5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.58
Results											High

### **Unit - I: Accounting For Managerial Decision Making**

Meaning- Scope- importance -Working capital management-Estimation of working capital requirements-Capital Budgeting: pay-back period method- ARR method- Discounted Cash flow methods- N.P.V method - profitability index method.

### **Unit - II: Ratio Analysis**

Steps in Ratio analysis- advantages – classification of Ratios – profitability Ratio – Turnover Ratios or Activity Ratio- Solvency Ratio or Financial Ratio.

### **Unit - III: Fund flow and Cash Flow Statement**

Meaning- Importance or uses of Fund flow statement- Limitations of funds flow statement- Working capital statement or Schedule of changes in working capital - preparation of fund flow statement- Cash flow statement: - meaning of cash and cash equivalent – Preparation of cash flow statement (AS3).

### **Unit - IV: Budget and Budgetary Control**

Meaning – Definition- Classification of Budget- Sales Budget- Production Budget- Materials Budget- labour Budget- Overhead Budget- Cash Budget – Flexible budget.

### **Unit - V: Marginal Costing**

Meaning – definition – features – advantages – limitations – Marginal costing and absorption costing- cost volume profit analysis - Decision making problems

### **Text Book**

1. Jain & Narang, Advanced Cost & Management accounting, Kalyani publishers, Ludhiana. 2011

### **Reference Books**

1. Maheswari S.N. Advanced Management accounting, Sultan Chand & sons, New Delhi. 2012
2. Hingoroni & Ramanathan, Management Accounting, Sultan Chand & sons, New Delhi. 2000
3. Anthony, Robert, Management Accounting, Richard Irwin Home Wood, Illinois. 1998
4. Batty.J. Advanced Management Accounting, McDonald & Evans, London 2000
5. Jain. S.P, Narang K.L & Simmi Agrawal, Accounting For Managers, Kalyani Publishers Chennai 2015

## **Advanced Cost Accounting**

**Semester: II**

**Sub Code: C824**

**Course Objectives**

**6 Hours**

**5 Credits**

1. To provide knowledge of Operation costing.
2. To make students to understand the Process Costing.
3. To enrich the various methods relating to job, service, batch and contract costing
4. To make clear about Reconciliation of cost and Financial Accounting.
5. To equip knowledge on Standard Costing and Variance Analysis.



**Expected Course outcomes:**

On successful completion of this course, students will be able to		
1	Recall the knowledge of transport, hospital, power and hotel Operation costing.	<b>K1</b>
2	Identifying and experiementing the process costing for normal, abnormal loss or gain.	<b>K2&amp;K3</b>
3	Infer the various method methods of cost allocation to joint products and valuation of By-products.	<b>K4</b>
4	Formulate reconciliation statement Reconciliation of cost and Memorandum reconciliation statement account.	<b>K6</b>
5	Evaluate Standard Costing and to make coparision between estimated cost and standards.	<b>K5</b>

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO-Advanced Cost Accounting

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	2	3	3	2	2.6
2	3	3	3	2	3	2	2	2	2	3	2.5
3	3	2	2	2	2	3	3	3	2	2	2.4
4	3	3	3	2	3	3	3	2	3	2	2.7
5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.56
Results											High

**Unit - I: Operation Costing**

Service costing – Meaning- types of services-Transport costing-Hospital costing-Power generation costing- Hotel costing- Ascertainment of various services cost

**Unit - II: Process Costing**

Normal loss and abnormal loss or gain – Inter process profit – equivalent production method – FIFO method and average cost methods only.

**Unit - III: Joint Products and By Products**

Joint products and By- products: methods of cost allocation to joint products – average unit cost method – direct allocation to products – physical units method – relative market value method – standard cost method – marginal cost method. Valuation of By-products – miscellaneous / other income method – market value – market value like material – standard cost – joint cost proportion.

**Unit - IV: Reconciliation of Cost and Financial Accounts**

Introduction – Need for reconciliation – Reasons for reconciliation – Reasons for variation in profit – Procedure of reconciliation – Memorandum reconciliation statement account.

**Unit - V: Standard Costing and Variance Analysis**

Basic concept of standard costing – Estimated cost vs. standard – Historical costs vs. standard cost – Standard cost vs. Budgetary control – Advantages of standard cost – Limitations of standard cost – Material cost variances – Labour variances – Overhead variances – Sales variances.

### Text Book

1. Jain & Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana 2010

### Reference Books

1. Maheswari S.N, Advanced Cost Accounting, Sultan Chand & Sons, New Delhi. 2010
2. Ravi M. Kishore, Cost Management, Taxmann's Publication. New Delhi 2008
3. Agarwal, Cost Accounting, Sahitya Bhawan, Agra. 2000
4. Iyengar S.P, Advanced Cost Accounting: Sultan Chand & Sons, New Delhi. 2002
5. Shukla M.C, Grewal T.S & Gupta M.P Cost Accounting, S. Chand & Company New Delhi 2014.

## Research Methodology

**Semester – II**  
**Sub Code: C825**

**6 Hours**  
**4 Credits**

### Course Objectives

1. To develop an idea about various research designs and techniques
2. To understand sampling techniques of research and its applications
3. To emphasize the learners in the usage of appropriate tools of data collection in research
4. To make the learner to understand the applications of SPSS
5. To lay a foundation to become familiar in style of preparing research report

### Expected Course outcomes:

On successful completion of this course, students will be able to		
1	Explain the basic concepts in Research in Social Sciences and business enquiry	<b>K1 &amp; K2</b>
2	Develop the skills for scientific collection of data and determining the sample size for research.	<b>K2</b>
3	Able to understand the application of appropriate tool for data collection and to test the validity and reliability of research tools	<b>K2 &amp; K3</b>
4	Creates awareness among students with regard to the various statistical tools and test of significance that are applied in social and business research	<b>K4</b>
5	Write a research report and dissertation.	<b>K5 &amp; K6</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create	

### Mapping of CO with PO and PSO

#### Mapping of CO with PO and PSO-Research Methodology

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	3	3	3	2	3	2	3	3	2	2.7
2	3	3	3	2	3	3	2	2	3	3	2.7

3	3	2	2	2	2	3	3	3	2	2	2.4
4	3	3	3	3	3	3	3	2	3	2	2.8
5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.64
Results											High

### Unit –I: Introduction

Definition of Research, Characteristics, Nature, and Scope- Qualities of Researcher- Components of Research Problem- Various Steps in Scientific Research-Types of Social Science Research- Formation of Research Proposal- Review of Literature-Hypothesis- Research Design.

### Unit –II: Sampling

Meaning, Definition, Need – Population – Types of Sampling- Sampling Errors- Merits and Demerits of Sampling

### Unit –III: Data Collection

Sources of Data- Primary and Secondary Data- Procedure for data collection- Tools of data collection- Interview Schedule-Questionnaires - Validity and Reliability- pilot study and pre-testing.

### Unit –IV: Processing of Data

Introduction to SPSS- Editing, Coding and Tabulation- Problems- Analysis of Data Collection- Statistical Analysis- Diagrammatic, Picture and Graphic Representation- Interpretation of results.

### Unit-V: Research Reports

Report writing – types of reports; planning report writing; research report format, contents of reports - styles and conventions in reporting - steps in drafting a report - footnotes and bibliography.

### Text Book

1. Kothari C.R, Research Methodology, New Age International Publication, Third Edition, New Delhi. 2014

### Reference Books

1. Pannerselvam, R, Research Methodology, Prentice Hall of India, New Delhi.2014
2. Ravilochanan. P, Research Methodology, Margham Publication, Chennai. 2010
3. Wilkinson T S &Bhandarkar P L “Methodology and Techniques of Social Research”, Himalaya Publishing House, 2000, Mumbai.

### Web Resources

[www.tiss.edu/](http://www.tiss.edu/)  
*scholar.google.com*

## Quantitative Techniques for Business Decisions

Semester – II

Hours/Week: 6

Code: C826

Credits: 4

Course Objective:

1. To demonstrate the Linear Programming Problem with Mathematical Formulation, Graphical Method and Simplex Method.
2. To exhibit specialised knowledge on Transportation Problem with North West Corner, Least Cost and Vogel's Approximation Methods.
3. To develop expertise in the field of Assignment Problem by using Hungarian Method and also by using Traveling Salesman concept.
4. To prepare themselves in understanding the techniques of Inventory Control with various cost concepts.
5. To inculcate students, the awareness on Network Scheduling problems by using PERT and CPM Techniques.

### Expected Course outcomes:

On successful completion of this course, students will be able to		
1	Enhance their knowledge on Linear Programming Problem (L.P.P) models through Mathematical, Graphical and Simplex Methods.	<b>K2 &amp; K3</b>
2	Horizon their knowledge in the Transportation Problem by applying North West Corner, Least Cost and Vogel's Approximation methods.	<b>K3</b>
3	Experiement the Assignment Problem which can be solved by using Hungarian method.	<b>K3 &amp; K4</b>
4	Evaluate the knowledge on various cost concepts involved in the manufacturing industries, by using the inventory control techniques.	<b>K5</b>
5	Formulate the basic Network Scheduling Model, by using PERT and CPM techniques..	<b>K6</b>
<b>K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 -Create</b>		

### Mapping of CO with PO and PSO

Mapping of CO with PO and PSO-Quantitative Techniques for Business Decisions

C O	Programme Outcome (PO)					Programme Specific Outcome					Mea n Scor e of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	3	2	3	2	3	3	2	2.5
2	2	3	3	2	3	2	3	2	3	3	2.6
3	3	2	2	2	2	3	3	3	2	3	2.5
4	2	3	2	3	2	2	3	2	3	2	2.4
5	2	2	3	3	3	3	2	3	2	3	2.6
Mean Overall Score											2.52
Results											High

#### Unit – I: Linear Programming

Introduction – Linear programming – Mathematical formulation of LPP – Graphical method – Simplex method. (Chapter 3: Sections: 3.1 to 3.4 and Chapter 4: Sections: 4.1 to 4.3)

### **Unit –II: Transportation Problem**

Transportation problem – Definitions – Formulation and solution of transportation problems – North West Corner method, Least Cost method and Vogel’s Approximation method – Test for optimality. (Chapter 10: Sections: 10.1 to 10.13)

### **Unit – III: Assignment Problem**

Assignment problem – Definitions – Formulation and solution of assignment problems –Unbalanced assignment problem – Travelling salesman problem – Solution by Hungarian method. (Chapter 11: Sections: 11.1 to 11.4, 11.7)

### **Unit – IV: Inventory Control**

Inventory models – General concepts and definitions – Various cost concepts – The technique of inventory control – Deterministic Inventory problem with no shortages. (Chapter 19: Sections: 19.1 to 19.10)

### **Unit – V: Network scheduling by PERT and CPM**

Introduction – Network and basic components – Rules of network construction – Time calculation in network – Critical path method – PERT calculation. (Chapter 25)

### **Book for Study**

KantiSwarup, P.K. Gupta, Man Mohan, Operations Research, Sultan Chand & Sons, New Delhi, 2008.

### **Books for Reference**

1. P.K. Gupta, Operations Research, 8-e, Krishna PrakasamMandir, Meerut, 1993.
2. P.K.Gupta and D.S. Hira, Operations Research, S. Chand & Company, New Delhi, 2000.
3. J.K.Sharma, Operations Research Theory and Applications, 2-e, Macmillian Business Books, 2003.
4. Hamdy A. Taha, Operations Research, Pearson Education, New Delhi, 2002.

**E– Learning source:** <http://mathworld.wolfram.com>

## **Main Elective- IV Entrepreneurial Development**

**Semester – II**  
**Sub Code: C827A**

**6 Hours**  
**4 Credits**

### **Course Objectives**

- To enable the students to understand the concept of entrepreneurship and to learn the professional behaviour on entrepreneurship
- To create the awareness about women entrepreneurs and of their empowerment
- To identify, develop and incubating successful business ideas
- To analyse and create project formulation.
- To identify the various financial institutions and promotional institutions to entrepreneurs at National and State level.

**Expected Course outcomes:**

On successful completion of this course, students will be able to		
1	Obtain knowledge of concepts, functions of entrepreneur.	<b>K1</b>
2	Enumerate significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities	<b>K1 &amp; K4</b>
3	Develop successful business ideas	<b>K6</b>
4	Analyse and create project formulation	<b>K4</b>
5	Identify the various financial institutions and promotional institutions to entrepreneurs at National and State level.	<b>K1</b>
<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create		

**Mapping of CO with PO and PSO**

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	3	2	3	3	2	3	2.6
2	3	3	2	2	2	2	3	3	3	2	2.5
3	2	3	2	2	2	3	2	3	2	3	2.4
4	3	3	3	2	3	3	3	2	3	3	2.8
5	2	3	2	2	2	2	3	3	2	2	2.3
											2.52

**Unit - I: Entrepreneurship**

Introduction on Entrepreneur – Meaning of Entrepreneurship – Types of Entrepreneurs – Traits of Entrepreneur - Factor influencing Entrepreneurship - Function of Entrepreneurs -Theories of Entrepreneurs – Role of Entrepreneurs in Economic Development

**Unit – II: Entrepreneurial Development and Role of Women Entrepreneur**

Entrepreneurial growth- Role of Government and Non - Government agencies promoting entrepreneurship in India – barriers to entrepreneurship  
Women entrepreneurship: concepts – functions and problems – role and recent trends in women entrepreneurship – Women entrepreneur in economic growth- Strategic approaches in the changing Economic scenario for small scale Entrepreneurs.

**Unit - III: Developing Successful Business Ideas**

Business ideas generation techniques – Identification of Business opportunities- Feasibility study- Marketing, Finance, technology & Legal Formalities - Tools of Appraisal

**Unit - IV: Establishing an Enterprise**

Project formulation - Important steps and documents for starting a business – Initial problems of setting up of enterprises – preparing a model project report for starting a new venture – content of project report- Incubations- MSMEs

**Unit - V: Funding Opportunities**

Sources of finance: venture capital, nature, venture capital process, business angels, commercial banks – government grants – SIDBI – PIP - DIC – IDBI – IFCI – ETC – SSIC – SIDO – SIPCOT – SIDCS – TECOS – SFC.

**Text Book**

1. Gupta C.B and Srinivasan N.P, Entrepreneurship Development in India, Sultan Chand and Sons. New Delhi 2010

### Reference Books

1. RenuArora and Sood S. K, Entrepreneurial Development, Kalyani Publication New Delhi 2009
2. Vasanth Desai, Entrepreneurial Development, Himalaya Publications Mumbai 2000
3. Khanka S.S, *Entrepreneurial Development*, S. Chand Publications New Delhi 2012
4. Jayashreesuresh - Entrepreneurial Development, Margham publication, Chennai.2013

### Web Resources

1. <http://www.cidc.in/new/>
2. <http://www.cosidici.com/>

## Main Elective - V Indirect Taxation

Semester: II  
Sub Code: C827B

6 Hours  
4 Credits

### Course objectives

- To acquire knowledge on indirect tax system
- To gain knowledge on GST and procedures.
- To Provide a practical perspective of GST Returns.
- To identify and analyze online filling GST
- To Understand the Customs Act

### Expected Course outcomes:

On successful completion of this course, students will be able to		
1	Gain knowledge on Indirect Tax system	<b>K1 &amp;K2</b>
2	Acquire knowledge on GST	<b>K2 &amp; K5</b>
3	Assess the registration procedure in GST	<b>K5</b>
4	Aware of GST E return filling details	<b>K4 &amp; K6</b>
5	Understand the Customs Act	<b>K2</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> –Create	

### Mapping of CO with PO and PSO

#### Mapping of CO with PO and PSO-Indirect Taxations

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	2	3	2	3	2	2	3	2	2.3
2	2	3	3	2	3	2	3	2	3	3	2.6
3	3	2	2	2	2	3	2	3	2	3	2.4
4	2	2	2	3	2	2	3	2	3	2	2.3
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.44
Results											High

### Unit – I: Introduction to Indirect Tax



Canons of Taxation – Objectives of Taxation - Indian Tax System – Reforms of Tax system in India - Indirect Taxes Merit and Demerit – Direct Vs Indirect Taxes.

### **Unit – II: Basic of Goods And Service Tax**

Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

### **Unit – III: GST- Registration**

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

### **Unit – IV: GST-Filing of Returns**

GST- Tax rate-e filing-GST portal – GSTR Forms - return producer-e way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source –Definitions - Collection of Tax at Source

### **Unit – V: Overview of Customs Duty**

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs

### **Text Book**

1. Mehrotra& Goyal, Indirect Taxes, Sahitya Bhavan Publications, Agra,
2. V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 2014

### **Reference Books**

1. Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2016.
2. Dr.Parameshwaran& Viswanathan Indirect Tax- GST- Custom Law- Kavin Publishers, 2018
3. Jayakumar A, Indirect Tax, Learntech Press, Trichy. 2007

## Elective VI E- Commerce and Computerised Accounting

**Semester - II**  
**Sub Code: C827C**

**6 Hours**  
**4 Credits**

### Objectives:

1. To establish the knowledge on E-Commerce and E-Business along with its process, potentials, driving forces and regulatory aspects.
2. To exhibit specialised knowledge on Electronic Data Interchange and Internet Trading Relationships for the betterment of Supply Chain Management.
3. To develop expertise in the field special features required for the Electronic Payment System and different forms of e-payment.
4. To make the students to appreciate the differences between Manual Accounting vs. Computerised Accounting.
5. To enable the students to prepare the statements of accounting and cash flow statements in the computerised format.

### Expected Course outcome

On successful completion of this course, students will be able to		
<b>1</b>	Enhance their knowledge on E-Commerce along with its re-engineering process, potential benefits, driving forces and regulatory aspects.	<b>K2</b>
<b>2</b>	Improve the knowledge on the benefits and drawbacks of Electronic Data Interchange (EDI) system and Internet Trading Relationship business.	<b>K6</b>
<b>3</b>	Understand the mechanism followed in the Electronic Payment System and also they will learn E-cash, E-Cheque and currency servers.	<b>K2</b>
<b>4</b>	Acquaint their knowledge on the computerised accounting through the process of creating company, grouping of accounts, creation of ledger, etc.	<b>K4</b>
<b>5</b>	Develop their knowledge on the preparation of computerised statements like Day Book, Trial Balance, Cash Flow statements, etc.	<b>K3</b>
<b>K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create</b>		

### Mapping of CO with PO and PSO

#### Mapping of CO with PO and PSO-E-Commerce and Computerised Accounting

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	2	3	2	3	2	3	3	2	2.5
2	3	3	2	3	3	2	3	2	3	3	2.7
3	3	2	2	2	3	3	2	3	2	3	2.5
4	2	2	3	3	2	2	3	2	3	2	2.4
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.54
Results											High

### Unit - I: Introduction

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory

Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

### **Unit - II: Electronic Data Interchange (EDI), E-Commerce & Internet**

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

### **Unit - III: Electronic Payment Mechanisms**

Electronic Payment System: Special features required in payment systems for e-commerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Risk management options in e-payment system; Components of an effective electronic payment system.

### **Unit - IV: Computerized Accounting**

Computerized Accounting: Meaning, Features, Advantages and disadvantages – Computerized vs Manual Accounting – Creation of Company – Grouping of accounts – Creation of Accounts: Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Debit Note Register, Credit Note Register, Opening and Closing Stock – Creation of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation. Entering Transactions: Voucher Entry – Different vouchers

### **Unit -V: Computerised Statements**

Day Books – Financial Statements: Trial Balance, Trading & Profit and Loss Account, Balance Sheet – Ratio Analysis - Cash Flow statement – Funds Flow Statement - Inventory Report of a Sole Trader and a Company – Outstanding: Receivables and Payables – Editing and Deleting Ledgers and Groups – Budget Control – Creating, Editing and Deleting Budgets – GST Assessment.

#### **Text Books:**

1. KalakafaWhinston Pearson - Frontiers of electronic Commerce 1996
2. P.T. Joseph S.J., E-Commerce, second edition PHI Pvt. Ltd., New Delhi 2007

#### **Reference Books:**

1. Agarwal, K.N and DeekshaArarwalar; Business on the Net; What's and How's of E-Commerce; Macmillan, New Delhi. 2006.
2. Agarwal, K.N and DeekshaArarwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2008
3. Cady, GlccHarrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
4. Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business , Vanity Books International, Delhi. (out of published) 2002

#### **Self-Study Paper I Services Marketing**

**Semester – II**  
**Sub Code:**

**No Contact Hours**  
**2 Credits**

## Course Objectives

- To understand the conceptual framework of service marketing.
- To examine the concept of physical evidence and capacity planning.
- To analyse and identify the various factors affecting the pricing decision.
- To reflect and enumerate the dimensions of quality
- To enhance the marketing skills of students on various services.

## Expected Course outcomes:

On successful completion of this course, students will be able to		
1	Understand the basics of service marketing and service marketing mix.	<b>K2</b>
2	Comprehend the guidelines for physical evidence and manage the capacity and match demand.	<b>K2</b>
3	Apply the pricing strategy and determine the appropriate price for the service.	<b>K3</b>
4	Evaluate the dimensions of quality and causes of Gaps.	<b>K5</b>
5	Integrate the service marketing skills on various service sector.	<b>K6</b>
	<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> - Evaluate; <b>K6</b> -Create	

## Mapping of CO with PO and PSO

### Mapping of CO with PO and PSO-Service Marketing

C O	Programme Outcome (PO)					Programme Specific Outcome					Mea n Scor e of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	2	2	3	2	3	2	3	3	2	2.4
2	3	3	3	3	3	2	3	2	3	3	2.8
3	2	2	2	2	2	3	2	3	2	3	2.3
4	2	2	3	3	2	2	3	3	3	2	2.5
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.52
Results											High

### Unit -I: Introduction

Meaning, Definitions - Components and Types - Service Vs Goods - Service Marketing mix Characteristics - Advertising - Objectives - Advertising Message and Media selection - Merits - Personal Selling - Process - Advantages.

### Unit – II: Physical Evidence

Essential and Peripheral Evidence - Guidelines for Physical Evidence - Managing demand and supply Capacity constraints - Demand patterns – Capacity planning and Types - Managing capacity to match demand - Managing demand to match capacity.

### Unit - III: Pricing in Services

Objectives - Types of Pricing - Characteristics and factors affecting pricing decisions - Customer Relationship Marketing - Objectives and Requisites - Benefits.

### Unit - IV: Quality of Service

Five Dimensions of Quality - Gap analysis and causes for Customer Gap - Key Factors Leading to Customer Gap - Provider Gaps.

## Unit –V: Marketing of Services

By Insurance Business - Banks - Education - Tourism - Transport.

### Text Book

- Natarajan L, Services Marketing Margahm Publications, Chennai 2010

### Reference Books

- Rampal, Services Marketing S.L.Gupta - Galgotia Pub. House 2010
- Jha, Services Marketing, Himalaya Publications, New Delhi 2008
- Baly Services Marketing, S.Chand& Co., New Delhi 2010
- VasanthiVenugopal& Raghu V.N. - Services Marketing -Himalaya Publications, New Delhi 2000

Examination Pattern	<b>No written examination</b> , however after successful completion of 30 hours, the registered candidates have to get certificate.
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**DEPARTMENT OF COMMERCE  
MASTER OF COMMERCE (M.COM)  
2021-2022 SECOND YEAR SYLLABUS  
Advanced Corporate Accounting**

**Semester – III**

**Sub Code: C927**

**6 Hours**

**5 Credits**

### Course Objectives:

- To enable students to acquire sound knowledge on Holding Company Accounts,
- To accumulate knowledge on legal provision related to Banking Company Accounts and to learn the advantages of schedule system for the preparation of final accounts.
- To ascertain various forms of insurance and insurance business and also it brings the knowledge on IRDA regulation in related to Final accounts.
- To analyse the importance inflation accounting and price level accounting. Accumulating the gaining knowledge on Methods or Techniques of Price Level Accounting.
- To identify the significance of corporate social responsibility through human resource accounting and its responsibility towards staff and to the society.

### Course outcomes:

On successful completion of this course, students will be able to		
1	Accumulate the practical knowledge on consolidation of holding company and its subsidiary Ltd.	<b>K1</b>
2	Apply the Schedules for Profit and loss account and the legal provisions involved in the preparation of Final Accounts	<b>K3&amp;K6</b>
3	Analyze various schedules of Insurance company's business transactions and to execute the guidelines of IRDA	<b>K4</b>
4	Appraise and to recall the value of accounting methods adopted in identifying price level changes.	<b>K5&amp;K1</b>

<b>5</b>	Understand the concept of Human Resource Accounting and Corporate Social Responsibility	<b>K2</b>
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

Mapping of CO with PO and PSO

Mapping of CO with PO and PSO- Advanced Corporate Accounting

C O	Programme Outcome (PO)					Programme Specific Outcome					Mea n Scor e of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	3	2	3	3	3	3	3	2.7
2	3	3	3	3	3	2	3	2	3	3	2.8
3	2	3	3	2	3	3	2	3	2	3	2.6
4	3	2	3	3	2	2	3	3	3	2	2.6
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.66
Results											High

### Unit – I: Holding Company Accounts

Consolidated Financial Statements – Consolidation of Balance Sheets and Profit and Loss Accounts

### Unit- II: Accounting of Banking Companies

Legal Provisions –Rebate of Bills Discounted – NPA – Assets Classification – Preparation of Final Accounts.

### Unit- III: Insurance Company Accounts

Nature of Insurance Business – Accounts of Life Assurance Business – Accounts of General Insurance Business – IRDA Regulation – Preparation of Final Accounts

### Unit - IV: Inflation Accounting or Price Level Accounting

Meaning- Limitation of Historical Cost Accounting- Methods or Techniques of Price Level Accounting: Current purchasing power Accounting Technique (CPP)- Replacement Cost Accounting Technique(RCA) – Current Value Accounting Technique (CVA) - Current Cost Accounting (CCA)-

### Unit - V: Human Resource and Social Responsibility Accounting

Meaning – Need- Objectives – Advantages – Methods Limitation of Human Resource Accounting- Social Accounting: Need- Approaches- Preparation of social Income statement- Preparation of Social Balance Sheet.

#### Text Book:

- Shukla M and T.S. Grewal “Advanced Corporate Accounts. S Chand & Co., New Delhi. 2014
- Mohan Juneja and Rajes Bagga “Accounting for Management” Kalyani Publishers. Chennai 2013

#### Reference Books:

1. Reddy T.S. And Murthy A., Corporate Accounting, Margham Publications, Chennai Reprint 2012

- Jain And Narang, “Advanced Corporate Accounting ”, Kalyani Publishers, New Delhi, 2006
- Maheswari S.N “Advanced Corporate Accounting” Vikas Publication. New Delhi 2009

### Organizational Behaviour

**Semester - III**  
**Sub Code: C928**

**6 Hours**  
**4 Credits**

#### Learning Objectives

- To understand the concept of Organisational behaviour and make use of various approaches of Organisational behaviour
- To identify biographical and learned characteristics in the formation of individual behaviour
- To discover how perception, values and attitudes affects individual behaviour
- To learn the classifications of group and to develop group performance also study about stress and conflict management
- To evaluate the impact of organisational climate and organisational culture

#### Course Outcomes:

On successful completion of this course, students will be able to		
1	Acquire the knowledge on the concept of Organisational behaviour, its applications in the global scenario	K2 & K3
2	Evaluate the factors which affects individual behaviour like ability, personality and learning	K5
3	Determine the perceptual selectivity and contribution of values and attitude in forming individual behaviour	K4 & K6
4	Classify group to improve group performance and to evaluate the causes of stress and conflict and strategies to overcome it	K4 & K5
5	Compare the impact of various organisational climate and culture on the organisational performance	K6
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

#### Mapping of CO with PO and PSO

##### Mapping of CO with PO and PSO- Organisational Behaviour

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	3	3	2.8
2	3	3	3	3	3	2	3	2	3	3	2.8
3	2	2	2	2	2	3	2	3	2	3	2.3
4	3	2	3	3	3	2	3	2	3	2	2.6
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.62
Results											High

#### Unit - I: Basics of Organisational Behaviour

Definition - Importance and Applications of Organizational Behaviour – Approaches to OB - Organizational Behaviour in a global context – Hofstede’s findings – (FOUR Models)

#### Unit - II: Individual Behaviour



Biographical characteristics – Ability – Personality – Learning

### Unit - III: Perception and Values

Perception – factors influencing perception– values – types of values – sources of attitudes – cognitive dissonance theory.

### Unit - IV: Group Behaviour

Group behaviour and group decision making – Classification of groups – stages of group development –group decision making. Organizational Stress and Conflicts: Stress – meaning – types – stress management Strategies – Conflicts – meaning – types of Conflict – conflict management strategies

### Unit - V: Organisational Climate and Culture

Basic Concepts – Dimensions and Impact of Organizational Climate – Measurement and Determinants of Climate – Developing Sound Climate. Organizational Culture: Basic Concepts – Types – Impact of Culture on Work.

### Text Book

1. Prasad L M, *Organizational Behavior*, Sultan Chand & sons, New Delhi. 2015

### Reference Books

1. Robbins Stephen P , *Organizational behaviour*, Pearson Education, 14<sup>th</sup> Edition, 2011
2. Sekaran Uma , *Organizational behaviour text and cases*, Tata McGraw Hill Education private limited 2009
3. Aswathappa K , *Organizational behaviour*: Himalaya publishing house, Mumbai
4. Khanka S S, *Organizational behavior*: S.Chand & sons, New Delhi. 2013
5. Shashi K. Gupta & Rosy Joshi, *Organisational Behaviour*, Kalyani Publishers, New Delhi, 2009.

## Income Tax and Tax Planning – I

Semester-III

Subject Code: C929

6 Credits

5 Hours

### Course Objectives

- To provide the basic knowledge of Income Tax Law.
- To understand the Income tax authorities, TDS and e-filing procedures.
- To apply the provisions of Income Tax Act in the computation of taxable income from salary.
- To impart knowledge in computing taxable income under the head house property.
- To enable the students to compute the taxable income from business and profession.
- To make the students to understand the importance of tax planning.

### Course Outcomes:

On successful completion of this course, students will be able to		
1	Acquire knowledge of the basic provisions of Income Tax Act	K1 & K2
2	Understand with provisions of Income Tax Act on filing of return, Advance tax and TDS	K2
3	Assess the taxable income from salary during the service and after retirement by applying the concepts of tax planning.	K3 & K4

4	Anticipate the taxable income from house property and plan the tax liability on income from house property.	K5
5	Integrate the concept of tax planning under the head business and profession and minimise the tax liability.	K6
	K1 -Remember;K2 -Understand;K3 -Apply; K4 -Analyze;K5-Evaluate;K6 –Create	

Mapping of CO with PO and PSO

Mapping of CO with PO and PSO- Income Tax and Tax Planning- I

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	3	3	2.8
2	3	3	3	3	3	2	3	2	3	3	2.8
3	2	3	2	2	2	3	3	3	2	3	2.5
4	3	3	3	3	3	2	3	2	3	2	2.7
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.68
Results											High

**Unit – I: Basics of Income Tax**

Introduction to Income Tax Act – Definitions – Residential Status – Incidence of Taxation – Exempted Income - Income Tax Authorities – Assessing Officer – General Powers and Duties of Income Tax Authorities (Both Theory and Problem)

**Unit – II: Assessment and Advance Tax**

Procedure for Assessment – Filing of return – Defective Return – Due date – Prescribed Forms – Basics of Advance Tax and Tax Deducted at source on Salary (Theory Only)

**Unit -III: Income from Salaries**

Income from Salaries – Definitions – Allowances – Perquisites – Profits in lieu of salary – Provident Fund – Deductions U/S 16. (Both Theory and Problem) - Gratuity – Commuted Pension – Earned Leave Salary (Both Theory and Problem)- Tax planning under the head salary

**Unit – IV: Income from House Property**

Meaning – Exempted income from House Property – Annual value – Let Out House Property – Self Occupied Property – Part of the House self-occupied and Let Out - Deductions u/s 24.(Both Theory and Problem)- Tax planning under the head house property

**Unit – V: Income from Business or Profession**

Meaning – Rules for adjustment – Maintenance of Accounts – Compulsory Audit of Accounts  
 - Allowable expenses – Disallowed expenses - Depreciation – Investment Allowance -  
 Computation of Income from Business or Profession (Both Theory and Problem) - Tax  
 planning under the head Business or Profession

**Text Book**

- Mehrotra H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi

**Reference Books**

1. Singhanian, Vinod.K.Singhanian, Direct Taxes Law and Practice, Taxmann Publications, New Delhi.
2. Gaur. V.P and D.B. Narang, Income Tax Law and Practice, Kalyani Publications, New Delhi.
3. Murthy. A, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd, New Delhi.
4. Hari Prasad Reddy and Reddy T.S, Income Tax Law and Practice, Margham Publications, Chennai. (Relevant Editions)

**Main Elective- VII Logistics and Supply Chain Management**

**Semester: III** **6 Hours**

**Sub Code: C930A** **4 Credits**

**Objectives**

- To enable the students to understand the importance and aims of logistics and its current trends.
- To make aware of the various stages of planning and strategies involved in the logistics process.
- To evaluate the methods of measuring various activities of logistics adopted in the organisations.
- To appreciate the concepts of supply chain management and application of IT on the same.
- To analyse the techniques involved in e-financial supply chain management in the bank's perspective.

**Course Outcome:**

On successful completion of this course, students will be able to		
1	Understand the importance and aims of logistics in current trends	K2
2	Bring out the stages of plannings and strategies of various activities in logistics.	K1
3	Evaluate the various activities of logistics adopted in the organisations	K5
4	Analysing various modern financial supply chain management	K4
5	Applying the concepts of supply chain management with help if IT in supply chain management	K3&K6
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 – Create	

Mapping of CO with PO and PSO

### Mapping of CO with PO and PSO- Logistics and Supply Chain Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	3	3	2	3	2.6
2	3	2	3	2	3	2	2	2	3	3	2.5
3	2	3	2	2	2	3	3	3	2	3	2.5
4	2	3	2	3	2	2	2	2	3	2	2.3
5	2	2	3	2	3	2	3	3	2	3	2.5
Mean Overall Score											2.48
Results											High

#### Unit - I: Introduction to Logistics

Fundamentals of Logistics - Definition and Activities - Aims and importance - Progress in Logistics and Current trends - Organization and achieving integration.

#### Unit - II: Planning the Supply Chain

Logistics Strategy - Implementing the Strategy - Locating Facilities - Planning Resources – Controlling Material Flow.

#### Unit - III: Measuring and Improving Performance of Supply Chain

Procurement - Inventory Management - Warehousing and Material Handling – Transport – Global Logistics

#### Unit - IV: Supply Chain Management

Basic Concepts of Supply Chain Management - Planning and Sourcing - Making and Delivering – Returns - IT and Supply Chain Management

#### Unit - V: Financial Supply Chain Management

Financial Supply Chain - Elements of Financial Supply Chain Management - The Evolution of e-Financial Supply Chain - E-Financial Supply Chain' (Banks Perspective) - Legal Aspects of e-Financial Supply Chain

#### Text Book

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan. 2010

#### Reference Books

1. Christopher Martin, Logistic and Supply Chain Management: Creating Value- Adding Networks, PT Prentice Hall. 2009
2. Dalmia Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co Pvt.Ltd. 2005
3. Bhattachriya Logistic Supply Chain Management, S.Chand Publications New Delhi 2011

#### Web Resources

1. [www.dhl.co.in/en/express/tracking.html](http://www.dhl.co.in/en/express/tracking.html)
2. <https://www.bluedart.com/>
3. <https://www.tnt.com/>
4. [www.allcargologistics.com/](http://www.allcargologistics.com/)

**Main Elective VIII- Executive Skills Development**  
Semester – III

**6 Hours**

**Course Objectives**

- To enable the student to know himself and to develop Executive personality
- To equip the students with some basic communication skills
- To train students to understand themselves and develop better personality traits.
- To enable students understand the different types of complexes, inter personal relationships and develop a positive attitude towards Life.
- To train and enable students to develop their executive personality skills for better employment opportunities.
- To train students to develop their interview skills, and develop team skills.
- To impart communicative skills such as reading, listening and speaking.

**Course Outcome:**

On successful completion of this course, students will be able to		
1	Understand their inner personality and identify various character traits in life.	K2
2	Various complexes existing in the society and understand the various inter personal relationships.	K1
3	Develop a keen sense of interest in developing their entrepreneurial skills.	K5&K6
4	Become more adopt in communication	K4
5	More skillful in non verbal communication.	K3
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 – Create	

**Mapping of CO with PO and PSO**

## Mapping of CO with PO and PSO- Executive Skills Development

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	3	3	2	3	2.6
2	2	2	3	2	3	3	2	2	3	3	2.5
3	2	3	2	2	2	3	3	3	2	3	2.5
4	2	2	2	3	2	2	2	2	3	2	2.2
5	2	2	3	2	3	2	3	2	2	3	2.4
Mean Overall Score											2.44
Results											High

**Unit - I: Self-Discovery** - self-meaning –Types-Johari Window- Self-knowledge-Self Acceptance-Self Appreciation –Self-esteem- personality- Difference between self and Personality –Factors - affecting personality –Types.

**Unit - II: Complexes** –Meaning-Nature-Types-Interpersonal-Relationship-Transactional Analysis- Life positions –Developing positive attitudes-Sources-Formation-Types –Attitudes and their results.

**Unit - III: Development:** Nature – Inputs – in Development – Development as a source of Competitive Advantage – Executive Development Program (EDP's).

**Unit - IV: Communication**-Meaning –features –kind-Body Language-Interview Skills-group Discussion-group Dynamics-Team Work.

**Unit - V: Time Management**-Reading Skills-Listening Skills-taking Notes- Art of public Speaking –Writing skills-Emotional Intelligence.

**Text Book**

1. Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi.2008

**Reference Books**

1. Prem Bhalla, The portrait of a complete man, Pusthak Mahal, New Delhi.2008
2. Charled C Manz, The power of failure, B K Publication New Delhi.2008
3. Jyotsna Cadafy, Understanding Emotional IQ, Pusthak Mahal, New Delhi.2008

**Elective IX Strategic Management**

**Semester – III**

**Sub Code: C930C**

**6 Hours**

**4 Credits**

**Course Objectives:**

1. To inculcate the basics of strategic management.
2. To know about Industry Analysis.
3. To understand how to analyse the company and the components involved in the process.
4. To summarize the strategies practised by the management.
5. To impart Change Management

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Enhance their knowledge in Strategic Management and implementing and evaluating the practices	K1
2	Understand the industry analysis in Macro and Micro environment	K2
3	List out the strategies practiced by the management	K2 & K3
4	Analyse the company’s strength and weakness	K4
5	Interpret the change management and Response Options	K5 & K6
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 –Create	

**Mapping of CO with PO and PSO**

Mapping of CO with PO and PSO- Strategic Management

C O	Programme Outcome (PO)					Programme Specific Outcome					Mea n Scor e of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	2	3	3	2	3	3	3	2	3	2.6
2	2	2	3	2	3	3	2	2	3	3	2.5
3	3	3	2	2	3	3	3	3	2	3	2.7
4	2	2	2	3	2	2	2	2	3	2	2.2
5	2	2	3	2	3	2	3	2	2	3	2.4
Mean Overall Score											2.48
Results											High

**Unit - I: Introduction to Strategic Management**

Strategic Management - Meaning and definition, Strategic Management Process - Forming Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management, Dysfunctions of strategic management.

### **Unit - II: Industry Analysis**

Industry analysis and competitive environment. The macro environment –Demographic, political, social, cultural, technological and global environment - Assessing the impact of general environment. The Micro environment – The competitive environment - The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry.

### **Unit - III: Company Analysis**

Evaluating company resources - Competitive capabilities – Identifying company’s strengths and resource capabilities - Identifying company’s weaknesses and resource deficiencies, identifying company’s competencies and capabilities, identifying a company’s market opportunities, identifying threat to a company’s future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Primary and support activities.

### **Unit - IV: Strategy and its types**

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition -Vertical integration strategies. First- Mover advantages and disadvantages. Strategy and competitive advantage over the Life Cycle.

### **Unit - V: Change Management**

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.

### **Text Book:**

1. Robert A. Pitts and David Lei, Strategic Management- Building and Sustaining Competitive Advantage, Published by South - Western, Thomas Learning Inc. New Delhi. 2007

### **Books for References:**

1. Arthur A. Thompson, Jr. and A.J Strickland 111, Strategic Management - Concepts and cases,Tata Mcgraw Hill Co., New Delhi. 2003
2. John A.Pearce 11 and Richard B.Robinson,Jr, Strategic Management-Strategy Formulation and implementation, Tata Mcgraw Hill Co., New Delhi. 2008
3. Varahan & Rinky Strategic Management Himalaya publication house, New Delhi 2014

### **Advanced Financial Management**

**Semester – IV**

**Sub Code: C1022**

**6 Hours**

**5 Credits**

### **Learning Objectives:**

1. To enable students to acquire knowledge on concept of Financial Management and identify the sources of finance.



2. To understand the factors affecting financial planning, over and under capitalization and to ascertain the leverage of the firm.
3. To examine the factors affecting capital structure by applying various theories of capital structure.
4. To calculate cost of capital on debt, preference share capital, equity share capital and retained earnings.
5. To evaluate the concepts of dividend policies adopted by the corporate in the process of pay-out and retention.

**Course Outcomes:**

On successful completion of this course, students will be able to		
1	Understand the concept of Financial Management and analyse the sources of Finance	K2 & K4
2	Evaluate Financial planning and impact of under and over capitalization and also ascertain leverage of firm	K5 & K6
3	Analyse capital structure and implement theories of capital structure	K4 & K6
4	Estimate Cost of debt, preference share capital, Equity share capital and retained earning	K5
5	Describe the concept of dividend and computing dividend based on relevance and irrelevance theories.	K6 & K1
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

**Mapping of CO's with PO and PSO**

Mapping of CO with PO and PSO- Advanced Financial Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	3	3	2	3	2.6
2	2	2	3	2	3	3	3	2	3	3	2.6
3	3	3	3	2	3	3	3	3	2	3	2.8
4	2	3	2	3	3	2	2	3	3	2	2.5
5	2	2	3	2	3	2	3	2	3	3	2.5
Mean Overall Score											2.6
Results											High

**Unit – I: Basics of Financial Management and Sources of Finance:**

Financial Management – Meaning, Significance and Objectives of Financial management – Functions of Financial management – Risk Return Trade off-Sources of Finance – Meaning, Purpose and Sources of Short term finance - Meaning, Purpose and Sources of Long term finance- Value Added Analysis- Estimation of Working capital Management (Both Theory & Problem)

**Unit – II: Financial Planning and Leverages**

Meaning and Objectives – factors affecting Financial Planning; Over and Under Capitalization – Meaning, Causes, effect and Remedies. (Theory Only); Leverage – meaning and types – Operating, Financial and Combined Leverage. (Both Problem and Theory)

**Unit – III: Capital Structure**

Meaning – Factors affecting Capital Structure – EBIT-EPS Analysis – Capital Structure Theories – NI Approach - NOI Approach – Traditional Approach – MM Approach. (Both Problem and Theory)

### Unit – IV: Cost of Capital

Meaning and Significance – Calculation of Debt, Preference Share Capital, Equity Share Capital and Retained Earnings – Weighted Average Cost of Capital. (Both Problem and Theory)

### Unit – V: Dividend Policy

Meaning and types of Dividend – Meaning and Type of dividend Policy – Dividend theories – Theory of Relevance – Walter and Gordon’s Model – Theory of Irrelevance – M.M. Model.(Both Problem and Theory)

#### Text Book

1. Maheswari S.N, *Financial Management Principle and Practices*, Sultan Chand Publication, New Delhi 2011

#### Reference Books

1. Chandra, Prasanna, *Financial Management*, Tata Mc Graw Hill, New Delhi. 2008
2. Pandey I.M, *Financial Management*, Vikas Publishing House, Delhi. 2105
3. Murthy. A, *Financial Management*, Margham Publications, Chennai.2015
4. Khan M.Y and P K Jain, *Financial Management*, Tata Mc Graw Hill Edu Pvt Ltd, New Delhi. 2014
5. Bhalla V. K *Financial Management*, S. Chand & Company New Delhi, 2014

### Legal Aspects of Business

Semester – IV

Sub Code: C1023

5 Hours

4 Credits

#### Objectives

- To help the students to get acquainted with IT, Intellectual Property Rights, Patent Act and Copyrights Act.
- To help to understand FEMA Act and various provisions of the Act.
- To analyse various problems of environment and taking prevention and controlling measures of environment
- To Illustrate various rights and provision of Consumer Protection Act
- To determine various provisions of Competition Act

#### Course Outcome:

On successful completion of this course, students will be able to		
1	Understanding the IT act, Intellectual Property Rights, Patent Act, Copyrights Act.	K1
2	Inculcating various provisions of FEMA act.	K2
3	Analysing various problems of environment and taking prevention and controlling measures of environment.	K4
4	Applying any one rights of Consumer Protection Act.	K3
5	Evaluating the competitions between the companies by examples.	K5& K6
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 – Create	

Mapping of Co's with PO and PSO

Mapping of CO with PO and PSO- Legal Aspects of business

CO	Programme Outcome (PO)	Programme Specific Outcome	
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	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	Mean Score of Cos
1	2	2	3	3	2	3	3	3	2	3	2.6
2	2	2	2	2	3	3	3	2	3	2	2.4
3	2	3	3	2	2	3	2	3	2	3	2.5
4	3	3	2	3	2	2	2	3	3	2	2.5
5	2	2	3	2	3	2	3	2	3	2	2.4
Mean Overall Score											2.48
Results											High

### **Unit - I: Information Technology Act - 2000**

Definition – Digital Signature - Electronic Governance – Attribution, Acknowledgement and Despatch of Electronic Records – Secure Electronic Records and Secure Digital Signature – Regulation of Certifying Authorities – Digital Signature Certificates – Duties of Subscribers – Penalties and Adjudication – Cyber Regulation Appellate Tribunal – Offences. Intellectual Property Rights – Patent Act – Copyrights Act.

### **Unit - II: Foreign Exchange Management Act-1999 (FEMA)**

Objectives – Definition – Regulation and Management of Foreign Exchange – Authorised Person – Contravention and Penalties – Adjudication and Appeal – Directorate of Enforcement – Miscellaneous.

### **Unit - III: Environment Protection Act - 1986**

Provisions – Powers of Government – Air (Prevention and Control of Pollution) Act,1981- Constitution - Functions of Central and State Board – Water (Prevention and Control of Pollution) Act,1974 – Constitution - Function of the Central and State Board.

### **Unit - IV: Consumer Protection Act - 1986**

Objectives – Definition - Consumer Protection Councils– Consumer Disputes Redressal Agencies – Establishment - Procedure on admission of complaint - MRTP Act,1969 – Provisions relating to Restrictive Trade Practices and Unfair Trade Practices – Causes of concentration of economic power in fewer hands.

### **Unit - V: Competition Act, 2002**

Objectives – Definition – Competition commission of India – Duties, Powers and Functions of Commission – Duties of director general – Penalties –Contravention by Companies – Finance , Accounts and Audit – Miscellaneous - Right to Information Act – Audit Committee.

### **Text Book**

1. Kapoor N.D – Elements of Company Law – Sultan Chand & Sons, New Delhi,2005.

### **Reference Books**

1. Shukia,M.C - Mercantile Law – Sultan Chand & Co., New Delhi,2007
2. Gulshal.S.S – A Handbook of Corporate Laws - Sultan Chand & Co., New Delhi,2008
3. Pillai.R.S.N and Bhagawathi – Business Laws - Sultan Chand & Co., New Delhi,2011

## **Income Tax and Tax Planning – II**

**Semester-IV**

**Subject Code: C1024**

**Course Objectives:**

- To impart knowledge on provisions related to assessing the taxable capital gain.

**6 Hours**

**5 Credits**

- To understand the rules on taxability of other incomes and minimise the taxable income through set-off and carry forward of losses.
- To develop ideal model of investments and savings based on the concepts of deductions, and to minimise the taxable income of individual.
- To acquire knowledge on taxability of income of companies and minimum alternate tax.
- To minimise the tax liability without tax evasion and through in-depth knowledge on deductions and tax planning

**Course Outcomes:**

On successful completion of this course, students will be able to		
1	Understand with the provisions on computation of taxable capital gain and plan the investments to claim exemption under capital gain.	K2
2	Familiar with the provisions of Income Tax Act on Income from other source and apply the provisions to adjust the loss under various heads of Income.	K1
3	Assess the taxable income and anticipate the tax liability	K4
4	Minimise the tax liability under the concepts of tax planning and deductions.	K5
5	Compute the taxable income of company and their tax liability.	K6 & K3
K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create		

**Mapping of CO;s with PO and PSO**

Mapping of CO with PO and PSO- Income Tax and Tax Planning- II

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	3	3	2.8
2	3	3	3	3	3	2	3	2	3	3	2.8
3	2	3	2	2	2	3	3	3	2	3	2.5
4	3	3	3	3	3	2	3	2	3	2	2.7
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.68
Results											High

**Unit – I: Capital Gains**

Meaning – Type – Transfer of Assets - Cost of Acquisition – Cost of Improvement – Exempted Capital gain – Computation of taxable capital gain. (Both Theory and Problem)

**Unit – II: Income from other Source**

Chargeable incomes – Deductions from other source Income – Computation of Income from other Source - Set off of Losses – Intra Head and Inter Head Adjustments - Carry forward of Losses (Both Theory and Problem)

**Unit – III: Computation of Total Income**

Deductions from Gross total Income of Individual u/s 80 – Deductions in special case u/s 80-IA to 80LA - Tax Holidays - Computation of Total Income of Individual (Both Theory and Problem)

#### **Unit – IV: Assessment of Individual and Tax Planning**

Computation of Tax Liability of Individual - Rate of Income Tax – Rebate and Relief - Tax Planning – Meaning – Objectives – Tax Planning for Individual under the head capital gain and other sources (Both Theory and Problem)

#### **Unit – V Assessment of Companies**

Company – Types of Company – Computation of Total Income – Computation of Tax on Companies – Tax on Income of certain domestic companies – Minimum Alternative Tax – Computation of income under Tonnage Tax Scheme (Theory and Simple Problem)

#### **Text Book**

1. Mehrotra H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi

#### **Reference Books**

1. Vinod.K.Singhania, Direct Taxes Law and Practice, Taxmann Publications, New Delhi.
2. Gaur. V.P and D.B. Narang, Income Tax Law and Practice, Kalyani Publications, New Delhi.
3. Murthy. A, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd, New Delhi.
4. Hari Prasad Reddy and Reddy T.S, Income Tax Law and Practice, Margham Publications, Chennai. (Relevant Editions)

### **International Business**

**Semester: IV**  
**Sub Code: C1025**

**6 Hours**  
**4 Credits**

#### **Course Objectives:**

1. To demonstrate the classifications of international business and the important factors influencing the international business.
2. To exhibit the specialised knowledge on the export and import documentation methods and procedures along with the policies of India.
3. To develop expertise in the field of international trading organisations (like IMF, WTO, UNCTAD, etc) and its roles and functions on international trade.
4. To prepare themselves in understanding the concept, strategies and technologies of Multi-National Companies and its management in international marketing.
5. To inculcate the knowledge on the association between foreign collaborations (including joint ventures) and international trade.

#### **Course Outcomes:**

On successful completion of this course, students will be able to		
1	Enhance their knowledge on the classifications and the most important factors influencing the international business.	K2
2	Construct the ideas relevant to export and import documentation methods and procedures along with the policies of India.	K3 & K6
3	Enumerate the different international trading organisations (like IMF, WTO, UNCTAD, etc) and its roles and functions on international trade.	K1
4	Understand the concept, strategies and the technologies of Multi National Companies and its management in international marketing.	K3
5	Inculcate the knowledge on the association between foreign collaborations (including joint ventures) and international trade.	K1 & K3
<b>K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create</b>		

### Mapping of Co's with PO and PSO

Mapping of CO with PO and PSO- International Business

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	3	3	3	3	2.7
2	3	3	3	3	3	2	2	2	3	2	2.6
3	2	2	2	2	2	3	3	3	2	3	2.4
4	2	3	3	2	3	2	2	2	3	2	2.4
5	2	2	3	2	2	3	2	3	2	2	2.3
Mean Overall Score											2.48
Results											High

### Unit - I: International Business Environment

International business – An overview – concept of international business – Classification of international business – Factors influencing international business – Economic and policy environment – Regulation of international business

### Unit - II: Export and Import documentation

Export Documentation - Framework - Standardized Pre-shipment. Export Commercial and Regulatory Documents - Export credit instruments and procedure - Letters of credit and types. Import Procedures and Documentation - Cargo insurance - Marine insurance. Services of Export Credit and Guarantee Corporation- Current import and export policy of India

### Unit – III: Functions of Trade Organizations

Functions and role of IMF- UNCTAD - GATT- WTO - International Finance Corporation - Asian development bank- European Payment union. Trade among countries like ASEAN, SAARC/ SAPTA, NAFTA, EC – their procedure and impact on the trading activities of the member states

### Unit - II: Multi-National Corporations (MNCs)

Concept, strategy and organization – Technology and MNCs – UN Code of conduct of MNCs- Marketing management -Contemporary issues in International marketing – Future prospects in International marketing

### Unit – IV: Foreign Collaborations and Joint Ventures

Industrial policy and foreign direct investment – kinds of collaboration and joint ventures – Negotiating foreign collaboration/joint venture – Drafting of agreement – Restrictive clauses in the foreign collaboration/ joint venture – UN Code of conduct in transfer of technology – Indian joint ventures abroad.

#### Text Book

1. Avadhani, V.A. Global Business, Himalaya Publishing House Pvt Ltd, Chennai 2015

#### Reference Books

1. SubbaRao P. International Business, Himalaya Publishing House Pvt. Ltd, New Delhi 2014
2. Cherunilam, Francis, International Business Environment, Himalaya Publishing House Pvt Ltd, Mumbai. 2010
3. Bhalla International Business S. Chand Publications New Delhi 2013
4. Arthur Stonehill et al.: International Finance, Pearson Education Asia, Delhi. 2010
5. Maurice D Levi: “International Finance”, Tata McGraw Hill, New Delhi. 2010

#### Web Resources

1. [www.saarc-sec.org](http://www.saarc-sec.org)
2. [www.imf.org](http://www.imf.org)

### Main Elective- International Marketing

Semester - IV

5 Hours

Subject Code:C1026A

4 Credits

#### Course Objectives:

1. To study and gain the knowledge on international marketing
2. To make the students to understand the international marketing environment
3. To develop International marketing strategies
4. To evaluate the various international marketing channels and physical distribution management
5. To acquire knowledge on branding, pricing policies and their promotion in the international markets.

#### Course Outcomes:

On successful completion of the course student will be able to		
1.	Enhance their knowledge on International marketing concepts	K2
2.	Evaluate International marketing environment on the basis of policies, legal, technology, business factors	K5
3.	Create International marketing strategies for exporting product	K6
4.	Appraise International marketing channels strategies and physical distribution management	K5
5.	Assess International pricing and promotional policy assistance and incentives	K2&K5
K1 Remember, K2 Understand, K3 Apply, K4 Analyze, K5 Evaluate, K6 Create		

#### Mapping of CO's with PO and PSO

Mapping of CO with PO and PSO- International Marketing

CO	Programme Outcome (PO)	Programme Specific Outcome	
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	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	Mean Score of Cos
1	2	2	3	3	2	3	3	3	3	3	2.7
2	2	3	3	2	3	2	3	3	3	2	2.6
3	2	2	2	2	2	3	3	3	2	1	2.2
4	2	3	3	2	3	2	2	2	3	2	2.4
5	2	2	3	2	2	3	2	3	2	2	2.3
Mean Overall Score											2.44
Results											High

### **Unit - I: International Marketing**

Marketing in the 21st century Marketing concepts and tools - Scope and Significance of International Marketing- Strategic importance of international marketing- Differences between international and domestic marketing - Need for international trade - trends in foreign trade.

### **Unit - II: International market environment**

International environment- International Social & culture Environment – Political, Legal and regulatory environment of international marketing - Technological Environment - Business Customs in International Market.

### **Unit - III: International Market Entry Strategies**

Indirect Exporting - Domestic Purchasing - Direct Exporting - Entry Strategies of Indian Firms - International product management - International product positioning - Product saturation Levels in global Market, International product life cycle - Geographic Expansion - Strategic Alternatives - New products in Intentional Marketing.

### **Unit - IV: International Marketing Channels**

Channels - Distribution Structures - Distribution Patterns - Factors effecting Choice of Channels - Challenges in Managing an international Distribution Strategy - Selecting Foreign Country Market intermediaries - Management of physical distribution of goods.

### **Unit - V: Pricing and Promotion for international Markets**

Environmental influences on Pricing Decisions - Transfer pricing - Global Pricing - Policy Alternatives - Global Advertising and brandy - Selecting an advertising agency - Personal selling - Sales Promotion - Public Relations and Publicity - Export Marketing - Export Policy Decisions of a firm - EXIM policy of India - Export assistance and incentives in India.

### **Text Book**

- Philip R. Cateora, John L. Graham, International Marketing 11/e, Tata McGraw-Hill Co. Ltd., New Delhi 2002.

### **References**

1. Sak Onkvisit, John J. Shaw, International Marketing Analysis and Strategy, 3/e, Prentice-Hall of India Pvt. Ltd., 2000.
2. Isobel Doole and Robin Lowe, International Marketing Strategy, 2/e, Thomson Learning, 2003.
3. Subhash C. Jain, International Marketing, 6/e, South-Western, 2001.
4. Vern Terpstra, Ravi Sarathy, International Marketing, 8/e, Harcourt Asia Pvt. Ltd., 2001.
5. Keegan: Global marketing Management 7/e Pearson Education, Delhi, 2003.

## Main Elective - XI Banking and Financial Services

**Semester-IV**

**Subject Code: C1026B**

**5 Hours**

**4 Credits**

**Course Objectives:**

1. To have the comprehensive knowledge of modern functions rendered by the banks.
2. To make the students to familiar with Retail Banking, Provisions of Non-performing Assets and Capital Adequacy Norms.
3. To explore in Merchant Banking, its services, SEBI guidelines to Merchant Banking and Depository Receipts
4. To inculcate the in-depth understanding on Leasing and Factoring
5. To evaluate and analyse the various modes of Mutual Fund and Venture Capital.

**Course Outcomes:**

On successful completion of this course, students will be able to		
1	Have an knowledge about ATM, debit card, credit card, Online banking, mobile banking, EFT, ECS, RTGS and NIFT	K2& K3
2	Discover knowledge in Retail Banking and its Provisions relating to Non-performing Assets, Capital Adequacy Norms.	K1 & K3
3	Comprehend the Merchant Banking, services rendered by Merchant Banking, SEBI guidelines to Merchant Banking and Depository Receipts	K4
4	Discover the Leasing, Hire Purchase Agreement and Factoring	K4
5	Analyse and develop the knowledge in the area of mutual fund and venture capital schemes	K5&K6
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 -Create	

**Mapping of CO's with PO and PSO**

Mapping of CO with PO and PSO- Banking and Financial Services

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	2	2	2.6
2	3	3	2	2	3	2	2	2	3	3	2.5
3	3	2	3	3	2	3	3	3	2	2	2.6
4	3	3	2	2	2	2	2	3	3	2	2.4
5	2	3	3	2	3	3	3	3	2	3	2.7
Mean Overall Score											2.56
Results											High

**Unit – I: Modern Functions of Banking**

Banking – meaning – origin – traditional banking – modern banking function – ATM – debit card – credit card – Online banking – mobile banking – EFT – ECS – RTGS - NIFT

**Unit - II: Retail Banking**

Banking Sector reforms in India – Recent trends in Banking – Traditional banking functions vis-à-vis modern Banking functions – Provisioning norms relating to Non -Performing Assets – Capital Adequacy Norms

**Unit - III: Merchant Banking**

Public issue management – underwriting – portfolio management – services – corporate advisory services – SEBI guidelines on merchant bankers – pricing of public issues – raising capital in foreign markets – ADR and GDR (American Deposit receipts and Global deposit receipts)

#### **Unit - IV: Leasing and factoring**

Introduction to leasing – legal aspects – tax aspects – types of lease – structuring lease agreement – hire purchase and lease – legal aspects of hire purchase agreement – rights and duties of hire vendor and hire purchasers. Factoring – factoring types – features of factoring agreement – services of factor – factoring Vs bill discounting

#### **Unit - V: Mutual funds and Venture Capital Funds**

SEBI guideline – management structure – schemes – performance evaluation – growth and trends – Venture capital funds – characteristics criteria for assistance – schemes and guidelines.

#### **Text Book**

- Shekhar “Banking Theory and Practice”, S. Chand and Co. New Delhi. 2013

#### **Reference**

1. S. Singh, performance budgeting for commercial Bank, MacMillan Company India.
2. M.Y. Khan Financial Services”, Tata McGraw Hill, 2001.
3. Machiraji, “Indian Financial system”, Vikas Publishers, New Delhi, 1998.
4. Mark Grinblatt, Sheridan Titman, :financial markets and corporate strategy”, Tata McGraw Hill, New Delhi, 2003.
5. Shashi K. Gupta & Nisha Aggarwal, Financial Services, Kalyani Publishers, New Delhi 2014

#### **Web Resources**

1. [www.finmin.nic.in/](http://www.finmin.nic.in/)
2. <https://twitter.com/FinMinIndia>
3. <https://www.rbi.org.in/>

### **Elective XII -Project Management**

**Semester-IV**

**Subject Code: C1026C**

**Course Objectives**

1. To study on the concept of project management and role of project manager
2. To identify investment opportunities and to formulate project
3. To evaluate various appraisals of project
4. To prepare project plan, its schedule and estimation of the cost of project
5. To manage and execute project and learn to apply control techniques

**Course Outcomes**

On successful completion of this course, students will be able to		
1	Acquire the knowledge on project management and role played by project manager	K2 & K3
2	Analyse investment opportunities and formulate project	K4
3	Evaluate market, technical, financial, commercial and managerial appraisals of project	K5
4	Construct the plan and schedule for project and able to estimate the cost of project	K6
5	Develop and execute the project and also apply various controlling techniques like PERT, CPM	K6
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

## Mapping of CO's with PO and PSO

### Mapping of CO with PO and PSO- Project Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	2	2	2.6
2	3	3	3	2	3	2	3	2	3	3	2.7
3	3	2	3	3	2	3	3	3	3	2	2.7
4	3	3	3	3	2	3	2	3	3	2	2.7
5	2	3	3	2	3	3	3	3	2	3	2.7
Mean Overall Score											2.68
Results											High

**Unit- I:** Concepts of Project -Management: Project – Meaning – Nature- Types of project; project life cycle; Project management – nature and scope of project management ; Project management as a profession; Role of project manager.

**Unit - II:** Project identification and formula: Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation.

**Unit – III:** Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal –Commercial appraisal- Managerial appraisal-Social Cost Benefit Analysis.

**Unit – IV:** Project planning and Scheduling: objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.

**Unit –V:** Project Execution and Administration: Project contracting: Contract pricing, Types – Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs - Project Control: Control techniques – PERT, CPM: – Project review – Project audit.

#### Text Books

1. Prasanna Chandra, : Project Preparation, Appraisal and Implementation“ Tata McGraw Hill Delhi. 1987

#### Reference Books

1. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi. 1998
2. N.P. Agarwal, B.K. Mishra Project Management, Ramesh Book Depot, Jaipur 2006
3. Pitale, R.L: Project Appraisal Techniques, Oxford and IBH. Publishing Pvt. Ltd., New Delhi 1982.
4. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, New Delhi 2000
5. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, London Heinemann Education Books. 1974.

### PROJECT

**Semester : III**

**5 Credits**

**Subject Code : C931J**

**6 Hours**

**Course Objectives:**

1. To demonstrate the objectives, hypothesis, scope, problems and limitations of the research work carried on the project.
2. To exhibit specialised knowledge on the review of literature of a research work based on the project.
3. To develop an expertise on the research methodology and on the source of collection of information.
4. To make them understand the techniques of data analysis and interpretation using relevant statistical tools.
5. To enumerate the findings, suggestions and conclusions based on the objectives and hypothesis relevant to the subject of the research work.

**Course Outcomes:**

On successful completion of this course, students will be able to		
1	Enhance their knowledge on developing the Objectives, Scope, Problems and Limitations of a research work.	K2
2	Construct the ideas relevant to the review of literature of a research work, by studying the previously done articles or research works.	K3 & K6
3	Enumerate the different components of research methodology (like design, sample size, sampling, etc.) of a research work or a project work.	K1
4	Interpret the data that were collected by them for their research work and analyse them in different outputs.	K3
5	Discover the findings of the study of a particular research work and could able to give suggestions and conclusions of that research work.	K1 & K3
<b>K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create</b>		

**Mapping of CO's with PO and PSO**

Mapping of CO with PO and PSO- Project

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	3	3	3	2	2	2.6
2	3	3	3	2	3	2	3	2	3	3	2.7
3	3	2	3	3	2	3	3	3	3	2	2.7
4	3	3	3	3	2	3	2	3	3	2	2.7
5	2	3	3	2	3	3	3	3	2	3	2.7
Mean Overall Score											2.68
Results											High

**Additional Courses****Self-Study Paper II Business Process Management****Semester – III****Hours****Sub Code:****No****Contact****2 Credits**

## Learning Objectives

1. To understand Organizations, Community and Organizational Structure.
2. To identify Organizational Structure Organizational Design
3. To discover Power and Power Outcomes of Leadership
4. To learn Elements of Business Intelligence Applications
5. To evaluate Process of Measurement for Learning and Improvement.

## Course Outcomes:

On successful completion of this course, students will be able to		
1	Acquire the knowledge on the Organizations, Community and Organizational Structure	K2 & K3
2	Evaluate the Organizational Structure Organizational Design	K5
3	Discover the Power and Outcomes of Leadership	K4 & K6
4	Understand elements of business Intelligence Applications	K2 & K5
5	Measurement for Learning and Improvement of management Process	K6
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

## Mapping of CO's with PO and PSO

### Mapping of CO with PO and PSO- Business Process Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	3	3	2	2	2	3	2	2	2.4
2	3	3	2	2	3	2	3	2	3	3	2.6
3	2	2	2	3	2	2	2	3	2	2	2.2
4	2	3	2	2	2	2	2	2	3	2	2.2
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.4
Results											High

### Unit - I: Nature of Organizations

Definition – Organizations and Individuals – Categories of Individuals – Organizations and the Community – Societal Outcomes – Organizations and Social Change – Multinational Organizations – Voluntary Organizations.

### Unit - II: Organizational Structure

Defining Organizational Structure – Complexity – Variance of Complexity Elements – Formalization – Centralization – Contextual Explanations – Organizational Design – Explaining Organizational Structure.

### Unit - III: Organizational Process

Power and Power Outcomes – Leadership – Decision Making – Communication – Change.

### Unit- IV: Business Intelligence

Evolution of Knowledge Management Applications – Elements of Business Intelligence Applications – BIA in the Real World – Technical Elements of the BIF.

### Unit- V: Mobilizing the Organization

Tactical Execution – Roadmap to Tactical Execution – e-Business Tactical Execution – Tactical e-Project Management – Process Overview – e-development Process – Measurement for Learning and Improvement.

### Text Book

1. Richard H Hall and Pamela S. Tolbert, "Organization Structures, Processes and Outcomes", Pearson Education, 2006.
2. Ravi Kalakota and Marcia Robinson, "e-Business 2.0 Roadmap for Success", Pearson Education, 2005.

### References

1. Gareth Jones, "Organizational Theory, Design and Change", 4<sup>th</sup> Edition, Pearson Education, 2004.
2. Dave Chaffey, "E-Business and E-Commerce", 2<sup>nd</sup> Edition, Pearson Education, 2003

### Certificate Course (Non-Commerce Students)

#### Certificate Course I- Income Tax planning

Semester - IV

2 Credits

#### Learning objectives:

- To provide the basic knowledge of Income Tax Law.
- To understand the Income from salary.
- To impart knowledge in perquisites.
- To enable the students to understand Gratuity and Commuted pension.
- To make the students to gain knowledge on Tax planning and TDS.

#### Course Outcomes:

On successful completion of this course, students will be able to		
1	Acquire knowledge of the basic provisions of Income Tax Act	K1 & K2
2	Assess the taxable income from salary during the service and after retirement by applying the concepts of tax planning.	K3 & K4
3	Impart knowledge in perquisites, Profits in lieu of salary and Provident Fund	K4
4	Anticipate and to findout the Gratuity and Commuted pension	K5
5	Understand with provisions of Income Tax Act on filing of return, Advance tax and TDS	K2
	K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 -Create	

#### Mapping of CO's with PO and PSO

##### Mapping of CO with PO and PSO- Income Tax and Tax Planning

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	2	3	3	2	2.5
2	3	3	3	2	3	2	3	2	3	3	2.7
3	2	2	2	2	2	2	2	2	2	2	2
4	2	3	3	2	2	2	2	2	3	2	2.3
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.42
Results											High

#### Unit - I: Basics of Income Tax



Introduction to Income Tax Act 1961 – Basic Concepts- Definitions – Residential Status – Incidence of Taxation – Exempted Incomes

**Unit -II: Income from Salaries**

Income from Salaries – Definitions – Allowances

**Unit - III**

Perquisites – Profits in lieu of salary – Provident Fund – Deductions u/s 16

**Unit - IV: Income from Salaries (Retirement)**

Income from Salaries (Retirement) – Gratuity – Commuted Pension

**Unit - V: Tax Planning and TDS**

Tax Deducted at source and Advance Tax-Tax Planning: Meaning – Objectives – Tax Planning for Individual under five heads of Income – Tax avoidance and Tax evasion.

**Text Book (Current Year Publication)**

1. V.P.Gaur and D.B.Narang - Income Tax Law and Practice – Kalyani Publications, New Delhi.

**Books for Reference**

1. H.C.Mehrotra – Income Tax Law and Practice with Tax Planning – Sahitya Bhawan Publications, New Delhi
2. Dr. Vinod.K.Singhania – Direct Taxes Law and Practice – Taxmann Publications, New Delhi.
3. N.Hariharan - Income Tax Law and Practice – Vijay Nicole Imprints Private Ltd, New Delhi.
4. T.S.Reddy – Income Tax Law and Practice – Margham Publications, Chennai.
5. Murthy, Income Tax Law and Practice, Vijay Nichole Publications. (Relevant Editions)

**Certificate Course (Commerce & Non- Commerce Students)**

**Certificate Course II Export and Import Management**

**Semester - IV**

**2 Credits**

**Learning Objectives**

- To understand the basic concepts of international trade environment.
- To acquire knowledge on export - import procedures and transactions.
- To Learn the Day to Day Accounting for exports and imports
- To understand the needs EXIM policy and EXIM Bank.
- To import knowledge on Special Economic Zone.

On successful completion of this course, students will be able to		
1	Acquire the knowledge international trade environment and GATT agreement	K1 & K3
2	Analyse export - import procedures and transactions	K4
3	Evaluate day to day Accounting for exports and imports for income tax applicability on exporting firms / companies	K5
4	understand the needs EXIM policy and EXIM Bank	K2

5	Develop the knowledge on Export oriented Units and Special Economic Zones	K6
K1 – Remember, K2 – understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6- Create		

### Mapping of CO's with PO and PSO

Mapping of CO with PO and PSO- Export and Import Management

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	3	3	2	3	2	3	3	3	2.6
2	2	2	3	2	3	2	2	3	3	2	2.4
3	2	3	2	2	2	2	3	3	2	1	2.2
4	2	3	3	2	3	2	2	3	3	2	2.5
5	2	2	3	2	2	3	2	3	2	2	2.3
Mean Overall Score											2.4
Results											High

#### Unit - I: International Trade Environments

Introduction of International Trade Environments - What is Globalisation - Issues in Globalisation - GATT agreements - Foreign Trade policy in India - Category of export

#### Unit - II: Processing and documentation of Export orders

Choice of enterprise – registration for export/import/export pricing/costing – contacting prospective buyer/seller (importer) – processing of an export order – pre-shipment documentation for import and export

#### Unit - III: Tariffs and Tax on Export

Guidance to use Customs tariff – income tax applicability on exporting firms/companies – sales tax applicability on exporting firms/companies – general banking & Day to Day Accounting for exports and imports

#### Unit - IV Export and Import policy and Financial Assistance

Export and Import Policy of India – Objectives – highlights of Central EXIM Policy – Export credit and Guarantee Corporations – Export Financial Assistance – EXIM Bank.

#### Unit - V: Free Trade Zones

Export oriented Units, Special Economic Zones – Export Import Manager – Roles – Qualities of EXIM Manager.

#### Text Book:

1. Ajay Pataki “Export Import Management (Practical Workbook)”, Education Publishing, New Delhi. 2015

#### Book for References:

1. Usha Kiran Rai, Export – Import and Logistics Management, PHI learning Pvt Ltd, New Delhi. 2010
2. Export - Import Policy: Ministry of Commerce, Government of India. (Latest)
3. Hand book of Export Import Procedures: Ministry of Commerce, Government of India Vols. I&II. (latest)

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