

ST.MARY'S COLLEGE (AUTONOMOUS), THOOTHUKUDI

(Re-accredited with "A" grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University)

SYLLABUS



M.Com

School of Management & Economics

(Choice Based Credit System)

(w.e.f. 2019)

ST. MARY'S COLLEGE (AUTONOMOUS), THOOTHUKUDI
M.Com

PROGRAMME OUTCOMES

PO No	Upon completion of M.Com programme, the graduates will be able to
PO-1	Acquire strong subject matter expertise in accounting, financial instruments and markets.
PO-2	Achieve and display competencies that will enable them to pursue their career goals.
PO-3	Develop advanced theoretical knowledge and research capabilities in their preparation for a academic and research focused careers.
PO-4	Possess the skills required to integrate concepts from various courses to identify and develop business strategies.
PO-5	Equip themselves with the know how to operate successfully in a continuously changing business environment.
PO-6	Equip the students with competencies required for effective problem solving.
PO-7	Acquire skills required for effective problem solving right decision making in routine and special activities relevant to financial management and transaction of the business
PO - 8	Provide systematic and rigorous learning and exposure to finance related disciplines.

PROGRAMME SPECIFIC OUTCOMES

PSO No	Upon completion of M.Com Degree the graduates will be able to	POs Mapped
1.	Develop an ability to apply knowledge acquired in problem solving in business.	PO - 1,2
2.	Ability to work with enhanced communication and inter personal skills.	PO - 2,3,5
3.	Be ready for employment in functional areas like Accounting, Taxation, Marketing, Human Resource, Management, Corporate Law, Statistical techniques etc.	PO - 1,2,4
4.	Develop the skill in applying concepts and techniques and exhibit ability to start entrepreneurial activities.	PO - 1,2,4
5.	Inculcate ethical values, team work and managerial skills.	PO - 2,4,5
6.	Exhibit inclination towards pursuing professional courses such as CA/ CS/ CMA/CFA etc.	PO - 1,2,5
7.	Analyse and evaluate problems using accounting, management, analytical and integrative abilities	PO 1,2,3,4
8.	Integrate tools and concepts from multiple functional areas like finance, marketing, accounting, HRM etc.to solve business problems	PO 1,4,5

ST. MARY'S COLLEGE (AUTONOMOUS), THOOTHUKUDI
M.Com
Course Structure

Semester I

Subject	Subject Code	Title of the Paper	Contact Hour/Week	Credits	Max Marks		
					CIA	ESE	Total
Core I	19PCOC11	Advanced Management Accounting	6	4	40	60	100
Core II	19PCOC12	Marketing Management	6	4	40	60	100
Core III	19PCOC13	Statistics for Management	6	4	40	60	100
Core IV	19PCOC14	Entrepreneurial Development	6	4	40	60	100
Core V	19PCOC15	Managerial Economics	6	4	40	60	100
		Total	30	20			500

Semester II

Subject	Subject Code	Title of the Paper	Contact Hour/Week	Credits	Max Marks		
					CIA	ESE	Total
Core VI (Common Core)	19PMCC21	Organisational Behaviour	6	4	40	60	100
Core VII	19PCOC22	Financial Management	6	4	40	60	100
Core VIII	19PCOC23	Business Environment	5	4	40	60	100
Core IX	19PCOC24	Operations Research	5	4	40	60	100
Core X	19PCOC25	Financial Markets and Institutions	4	4	40	60	100
Elective I	19PCOE21	Supply Chain Management	4	3	40	60	100
		Total	30	23			600

Semester III

Subject	Subject Code	Title of the Paper	Contact Hour/ Week	Credits	Max Marks		
					CIA	ESE	Total
Core XI	19PCOC31	Advanced Corporate Accounting	6	4	40	60	100
Core XII	19PCOC32	Human Resource Management	6	4	40	60	100
Core XIII	19PCOC33	E- Commerce	5	4	40	60	100
Core XIV	19PCOC34	International Business	5	4	40	60	100
Core XV	19PCOC35	Research Methodology	4	4	40	60	100
Elective II	19PCOE31	Corporate Legal Framework	4	3	40	60	100
		Total	30	23			600

Semester IV

Subject	Subject Code	Title of the Paper	Contact Hour/ Week	Credits	Max Marks		
					CIA	ESE	Total
Core XVI	19PCOC41	Advanced cost accounting	6	4	40	60	100
Core XVII	19PCOC42	Taxation & Tax Planning	6	4	40	60	100
Core XVIII	19PCOC43	Computerised Accounting Packages Tally ERP.9	5	4	40	60	100
Core XIX	19PCOC44	Computerised Accounting Packages Tally ERP.9 Practicals.	5	4	40	60	100
Core XX	19PCOP41	Project	8	8	40	60	100
		Total	30	24			500

Note: It is mandatory for the students to complete two Self Study MOOC (Massive Open Online Course) (one course each year) during the period of her study.

SEMESTER –I			
Core I- Advanced Management Accounting			
Code: 19PCOC11	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

- To impart knowledge on the various tools and techniques used by the management.

Mission:

- To enable students to apply management accounting tools in solving various managerial problems.

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the significance of financial statements.	1,7	Un
CO – 2	Understand the techniques of financial statement analysis	1,7	Un
CO – 3	Prepare fund flow statements using financial statements.	1,3	Ap
CO – 4	Prepare cash flow statements using financial statements.	1,3	Ap
CO – 5	Compare the financial performance of companies using common size, comparative statement and trend analysis.	1,4,6	Ev
CO – 6	Compare the financial performance of companies using Ratio analysis.	1,4,6	Ev
CO – 7	Describe Responsibility accounting.	1,4,6	An
CO – 8	Prepare and apply Management Information System	8	Ap

SEMESTER –I			
Core I- Advanced Management Accounting			
Code: 19PCOC11	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Financial Statements Analysis:

Introduction to management accounting – Nature and limitations of financial statements –Objectives and Importance of financial statement of analysis – Types – Methods of financial statement of analysis – Preparation of Comparative statements – Common size statements – Trend analysis Ratio Analysis: Accounting Ratios for analysis of liquidity, profitability and solvency – Preparation of balance sheet -- Advantages and limitations of Ratio Analysis

Unit II Funds Flow and Cash Flow analysis:

Meaning of Fund – Schedule of changes in working capital – Preparation of Funds flow and Cash flow statements (Advanced problems).Working capital requirement: Need – Determinants of working capital –Computation of working capital.

Unit III Business Budgets and Budgetary Control:

Concept of budget and budgetary control - Advantages - Limitations – Classification of budgets- Functional budget - Preparation of budgets: Sales - Production – Materials Purchase - Cash – Flexible budget – Recent developments in budgets -Master Budgets-Zero Based budgeting – Steps – Advantages – Limitations – Zero based budgeting Vs. Traditional budgeting Performance budgeting – Meaning – Stages – Steps – Performance budgeting Vs Traditional budgeting.

Unit IV Standard Costing and Variance Analysis:

Meaning of Standard cost – Standard costing – Advantages – Limitations –Preliminaries to the establishment of standards – Types of standards - Analysis of Variances—Causes – Disposition of variances: Material - Labour–Overhead- Three Variance Method – Sales or Profit.

Unit V Responsibility Accounting and MIS:

Responsibility Accounting- Meaning-Definition-Features-Pre-Requisites- Steps-Types of centres –Benefits-Limitations-Transfer Price-Methods of Transfer price .Meaning of Report – Essentials of an ideal report –Types of reports –Reporting for different levels-Preparation of report-Meaning and functions of Management Information System (MIS).

Note: Theory – 40%, problem – 60%

Text Books:

- 1.ShashiK . Gupta and Sharma R. K Sharma Management Accounting Principles and Practice –Kalyani Publishers, Chennai.
- 2.Maheswari, S.N. Management Accounting and Financial control - Sultan Chand & Sons, New Delhi.

Books for Reference:

1. V.K. Saxena and Vashist Advanced Cost and Management Accounting- Sultan Chand and Sons. New Delhi.
2. Gupta, S.P. Management Accounting - Sahitya Bhavan Publications. Agra.
3. Khan M.K Jain, P.K Management Accounting –Tata McGraw Hill, New Delhi.
4. Iyengar S.P. Cost and Management Accounting –Sultan Chand & Sons

SEMESTER –I			
Core II - Marketing Management			
Code: 19PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To impart knowledge related to recent issues and developments in marketing.

Mission:

To familiarise the students with the concept of Consumerism, Customer Relationship Management and Marketing research.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the prevailing modern marketing techniques.	1,3	Un
CO – 2	Understand the significance of consumer behaviour and problems of Indian Consumers.	1,3	Un
CO – 3	Understand the retailing strategies and retailing scene in India.	1,3,4	Ev
CO – 4	Understand the important strategies for building Customer Relationship Management.	1,3,4	Ev
CO- 5	Apply online marketing in various decision making techniques.	8	Ap
CO – 6	Apply theories to avoid consumer exploitation.	8	Ap
CO – 7	Understand how services can be marketed in an effective way.	1,2,4,6	Ev
CO - 8	Understand and apply Marketing Research in business.	8	Ap

SEMESTER –I			
Core II - Marketing Management			
Code: 19PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Modern Marketing:

Customer Relationship Management : Meaning – building and managing customer relationship – strategies for building relationship – customer interaction management - Direct marketing - types – factors – benefits .Online marketing – features -channels– benefits.- components - online marketing in Indian scenario – problems of online marketing . Green marketing -Social marketing –meaning - types -marketing mix in social marketing – process.

Unit II Consumer Behaviour:

Meaning – factors influencing buying behaviour - buyer behaviour models -Marshallian model – Psychological models – Psycho- analytic model – Socio cultural theories - buying characteristics –buying motives -buying decision process . Consumerism – meaning – origin – Consumer exploitation – problems of Indian consumers.

Unit III Retail Management:

The frame work of retailing – functions - reasons for retailing – special characteristics of retailing-large scale retailing institutions - retail management strategy - retail management activities- relationship management – growth of highway retailing - retailing scene in India.

Unit IV Services Marketing :

Meaning – definition – difference between goods and services – characteristics of services – classification of services– marketing mix in service marketing – service quality – consumer behaviour in services - reasons for the growth of the service sector – Marketing strategies for service firms.

Unit V Marketing Research:

Objectives and importance of marketing research – scope of marketing research – characteristics of a good research – marketing research process – role of marketing research in strategic planning and decision making in marketing – emerging issues / problems – limitations of marketing research.

Text Book:

Gupta.C.B. and Rajan Nair N. - Marketing Management, Sultan Chand& Sons
Educational publishers,New Delhi

Books for Reference:

1. Dr.Karunakaran K. - Marketing Management,Himalaya publishing house.
2. Pillai, R.S.N. and Bagavathi- Marketing Management, – S.Chand& Company Ltd.
New Delhi
3. PhilipKotler, Marketing Management, Pearson.
4. RajanSaxena, Marketing Management:, Tata McGraw Hill, New Delhi.

SEMESTER –I			
Core III - Statistics for Management			
Code: 19PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To enable the students to learn decision making principles and acquire working knowledge in testing hypothesis.

Mission:

To make the students to understand the application of statistical theories and concepts to business decisions.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the importance of probability and theoretical distribution in statistical decision making.	1,3,4,7	Un
CO – 2	Apply the sample statistics in Non parametric tests in management decision making.	1,3	Ap
CO – 3	Apply analysis of variances for optimal decisions.	1,3,8	Ap
CO – 4	Understand the different statistical quality control techniques like control charts.	4 ,7	Un
CO - 5	Learn decision making principles under uncertainty.	3,7	Un
CO - 6	Apply the sample statistics in parametrical tests in management decision making.	1,3	Ap
CO - 7	Apply the Chi – Square test in statistical decisions.	1,3	Ap
CO - 8	Analyse the various techniques of computing expected frequencies.	1,3,8	An

SEMESTER –I			
Core III - Statistics for Management			
Code: 19PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Probability & Theoretical Distributions:

Probability – classical, relative & subjective approach – Theorems -Mathematical Expectation – Theoretical distribution – Binomial, Poisson and Normal Distributions.

Unit II Tests of Hypothesis:

Inferential statistics – Procedure of testing hypothesis - Types of errors -one and two tailed tests – Standard error –Sampling distribution - Estimation – Properties of good estimator – Testing large samples & small samples – Tests of significance of attributes and variables.

Unit III Non-Parametric Test and Analysis of Variance:

Meaning – Advantages of non-parametric tests –Chi-square test– Sign test- ‘U’-Test ‘H’-Test etc. Analysis of variance – One way classification – Two way classification.

Unit IV Statistical Quality Control:

Introduction – Objectives – Causes of variation in quality – Techniques of SQC – Control chart of attributes – Acceptance sampling.

Unit V Decision Theory:

Decision Environment – Pay off table – Regret table– Decision under uncertainty – The Bayesian Decision Rule EMV – EVPI – EPPI – Decision Tree Analysis.

Note: Theory – 30%, problem – 70%

Text Book:

Gupta, S.P., Statistical Methods, Sultan Chand&Sons, New Delhi.

References:

1. Levin Richard and David S. Robin, Statistics in Management, Prentice Hall of India, New Delhi.
2. Sancheti D.C. and Kapoor, V.K., Statistics –Theory, Methods and Applications, Sultan Chand & Sons, New Delhi..

SEMESTER –I			
Core IV Entrepreneurial Development			
Code:19PCOC14	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To activate entrepreneurial spirit and to know about financial assistance provided by government and private institutions for innovative pursuits.

Mission:

To enable the students to understand the various aspects of Entrepreneurship and to analyse the entrepreneurial traits.

Course outcomes:

Co. No.	Upon completion of this course, students will be able to	PSOs addressed	CL
CO-1	Understand the significance of entrepreneurial skills.	1,4	Un
CO-2	Understand the export potential of small entrepreneurs.	2,4	Ap
CO-3	Know the financial assistance to small entrepreneurs	3,4,5	Ev
CO-4	Know the scope for rural industries.	1,4	Un
CO-5	Know the institutional support provided to small entrepreneurs	1,4,8	Ap
CO-6	Understand the procedure for setting up for MSME'S.	1,6	Un
CO-7	Understand the process of preparation of project report for industries.	3,4	Ap
CO-8	Study the impact of Women Entrepreneur in socio economic development	2,6,8	Ev

SEMESTER – I			
Core IV Entrepreneurial Development			
Code: 19PCOC14	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Introduction:

Entrepreneurship – meaning – concepts – importance – Functions - Entrepreneurship and economic development – Factors influencing entrepreneurial growth – Motivation – Meaning – Theories: Maslow’s need Hierarchy theory - Achievement Motivation theory- Acquired Needs Theory

Unit II Rural Entrepreneurship:

Entrepreneurship – Competence – meaning – qualities of entrepreneurs– Types – Rural entrepreneurship- need – problems – prospects.

Unit III Institutional support to entrepreneurs:

MSMEs -Institutional support to entrepreneurs- NAYE – ITCOT – SIPCOT – Industrial estates – SISI – NPC, DIC –SIDBI- Functions- Procedure for setting up of MSMEs - Concessions – Incentives and subsidies.

Unit IV Export Potential of Small Entrepreneurs:

Small enterprises— Export potential – Constraints – Institutional set up for export assistance –Director of exhibitions – Director of commercial intelligence – Export promotion council –Trade representatives of India abroad – Trade development authority - Export promotion assistance – Export houses and Trade houses in India – Export procedure –Types of documents- Export incentives –Tax incentives for exports.Special Economic zone.

Unit V Women Entrepreneurship:

Concept of women entrepreneurship – Functions and role – Trend in the development of women entrepreneurship – Financial assistance – Grant assistance – Marketing assistance – Self Help Group members – Impact of SHGs in socio- economic development.

Text Book

Khanka S.S . Entrepreneurial Development S.Chand&Co Ltd. New Delhi

Books for Reference:

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.Mumbai.
2. Donald F.Kuratko, Entrepreneurship Development and small business, TATA McGraw Hill, New Delhi.
3. RangaRajan L EntrepreneurshipDevelopmentSriRangaPublications,Rajapalayam.
4. Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

Core V - Managerial Economics			
Code:19PCOC15	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To impart knowledge on the concepts and techniques in managerial economics.

Mission:

To make the students understand the application of Economic theories and concepts to business decisions.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the application of economic theories and concepts of business decision.	1,3,7	Un
CO – 2	Understand the objectives of business theories of profit and problems in profit measurement.	1,7	Un
CO – 3	Know about market structure and pricing decisions.	3	Ev
CO - 4	Know about price discrimination and its types	3	Ev
CO – 4	Understand the pre requisites of capital budgeting,	2	An
CO – 5	Know about investment decisions under certainty and uncertainty.	3	Ev
CO - 6	Know about business cycles, -phases of economic stabilization policies	3,7,8	Ev
CO – 7	Understand the fiscal and monetary policies and national income.	1,7	Un
CO – 8	Understand the economic stabilization policies	1,7	Un

Core V - Managerial Economics			
Code:19PCOC15	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Introduction and Demand:

Managerial Economics - Features, significance and application. Role of Managerial Economist. Economic concepts applied to business analysis. Demand Analysis – Determinants - Law of demand - Demand forecasting –Methods of forecasting demand.

Unit II: Objectives of Business firm :

Theories of profit- problems in profit measurement- Reasonable profit target- Alternative objectives- Baumol’s Sales revenue maximization- Marri’s hypothesis of maximization of firm’s Growth rate – Cyert -March hypothesis of satisficing behaviour.

Unit III: Market structure and Pricing Decisions:

Pricing under Perfect Competition and Monopoly. Pricing methods- Cost and competition oriented – Pricing of multiple product – Transfer pricing – competitive bidding – Dual pricing. Price Discrimination –Types.

Unit IV: Capital Budgeting:

Prerequisites of capital budgeting- Determining the optimum level of capital-Investment decisions under certainty. Investment Decisions: under risk, under uncertainty.

Unit V: Macro Economics and Business:

Business cycle – Phases – Economic stabilization policies – Fiscal and Monetary policy- Tools. National Income: Concepts - Methods of measuring national income.

Text Book:

Diwedi D.N. Managerial Economics, Vikas Publishing House, New Delhi.

Books for Reference:

1. Mithani J.M. Managerial Economics , Himalaya Publishing House, New Delhi.
2. Varshney R.L. and Maheswari K.L. Managerial Economics , Sultan Chand & Sons , New Delhi.
3. Gupta G.S. Managerial Economics, TataMcGrawhill, New Delhi.
4. Dean Joel Managerial Economics Prentice Hall India , New Delhi.

SEMESTER II			
Core VI(Common Core)		Organisational Behaviour	
Code: 19PMCC21	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Vision: To make the students familiarise with managing the human assets in business and to become an effective manager

Mission: To enable the students to understand the various dimensions of Organizational Behaviour

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the various dimensions of organizational behavior and models.	1,2	Un
CO – 2	Understand the process of perception, concepts of attitude	1,5	Un
CO – 3	Familiarise with the learning theories	5,8	Ev
CO-4	Familiarise with the theories of motivation	4,5,8	Ev
CO-5	Understand the various leadership styles and theories	4,5,8	Un
CO -6	Understand the transactional analysis, group dynamics and conflicts	1,5	Un
Co - 7	Understand the team building process	1,5	Un
Co - 8	Understand the organsational change development and effectiveness	5,8	Un

SEMESTER II			
Core VI (Common Core)		Organisational Behaviour	
Code: 19PMCC21	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Unit-I Introduction to Organisational Behaviour and Personality:

Organizational Behaviour: Definition- Nature and Scope –Objectives –Evolution- Models of Organisational Behaviour – Autocratic – Custodial- Supportive – Collegial - Personality: Definition-Determinants of Personality-Types of Personality- Theories of Personality-Sigmund Freud’s four stages of Personality - Ericson’s eight life stages.

Unit-II Perception, Attitude and Learning:

Perception: Definition- PerceptionProcess- Factors affecting Perception - Attitude: Concepts- Formation of Attitude- Types of Attitude - Measurement of Attitude.Learning: Meaning - Definition- Determinants of Learning- Learning Theories-Classical Conditioning- Operant Learning- Cognitive Theory- Social Learning Theory.

Unit-III Motivation and Leadership:

Motivation: Meaning – Concepts- Theories of Motivation-Maslow’s Hierarchy of Needs - Herzberg’s Two Factor Theory -McGregor’s Theory Xand Theory Y - Leadership: Definition – Functions- Leadership Styles- Leadership Theories-Trait Theory-Behavioral Theory - Managerial Grid Theory.

Unit-IV Group Behaviour and Team Building:

Group Behaviour: Definition- Characteristics of a Group-Types of Groups- Group Formation and Development- Group Role- Inter-Group Behaviour-Inter-Group Conflict-Group Decision Making. Team Building: Meaning- Types of Team- Team Building Process.

Unit-V Organisational change, Development and Effectiveness:

Organisational Change and Development: ReasonsforOrganistional Change- Types of Change -PlannedChange - Resistance to Change and Managing Change. Organisational Development (OD): Meaning – Objectives- Modelsof OD and OD Interventions Organisational Effectiveness: Definition - Approaches to Organisational Effectiveness –Factors Influencing Organisational Effectiveness.

Text Book:

S.S. Khanka – Organisational Behaviour S.Chand & Co Ramnagar New Delhi

References:

1. K. Aswathappa- Organisational Behaviour Himalaya Publishing House , Mumbai
2. Fred Luthans - Organistional Behaviour McGraw Hill International Edition
3. Stephen. P. Robbins - Essentials of Organisational Behaviour, Prentice Hall of India, New Delhi.

SEMESTER –II			
Core VII- Financial Management			
Code: 19PCOC22	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To impart knowledge on the conceptual framework of financial management.

Mission:

To enable students to understand the various techniques and apply it in taking important financial decisions.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the conceptual framework of financial management and its applications under various environmental constraints to make optimal financial decisions.	1,3,6	Un
CO – 2	Understand the importance of time value of money to make optimal financial decisions.	3,7	Un
CO – 3	Apply the techniques of capital budgeting in financial decision making.	1,3,4,8	Ap
CO – 4	Understand the importance and concepts of cost of capital.	1,3	Un
CO - 5	Apply the capital structure theories to make optimal business decisions.	1,3,4	Ap
CO - 6	Analyse the objectives and patterns of capital structure.	1,2 4,5	An
CO - 7	Apply the capital budgeting techniques in investment proposals	1,4,5	Ap
CO - 8	Analyse the various methods of valuation of shares and debentures	1,2,3	An

SEMESTER –II			
Core VII- Financial Management			
Code: 19PCOC22	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I : Introduction:

Financial Management – Meaning – Scope and Objectives – Agency problems – Finance and related discipline – Organization of finance functions – Emerging role of finance managers in India.

Unit II : Time value of money:

Time value of money – Rationale – Techniques – Practical applications of Compounding and present value Techniques - Risk and return-Objectives- Risk and uncertainty –measurement of return-methods of risk management.

Unit III : Capital Budgeting:

Capital budgeting – Principles and Techniques –Pay back period -NPV, IRR -ARR methods – Project Selection under capital rationing.

Unit IV: Cost of Capital:

Cost of Capital – Importance and concepts – Management of specific cost – Computation of overall cost of capital. Leverage – Operating financial and combined leverage – significance of leverage.

Unit V: Capital Structure Theories:

Capital structure Theories – Net income approach – Net operating income approach- Modigliani and Miller approach – Traditional approach – Dividend and valuation – Irrelevance concept of dividend – Relevance concept of dividend – Determinants of dividend policy.

Note: Theory – 30%, Problem – 70%

Text Book:

Maheswari, S.N. - Management Accounting and Financial control - Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Khan M.Y. and Jain, P.K. Financial Management - Tata McGraw Hill, New Delhi
2. Pandey I.M - Financial Management - Sultan Chand & Sons, New Delhi.

SEMESTER –II			
Core VIII - Business Environment			
Code: 19PCOC23	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To educate the students on Indian and International environmental aspects of business.

Mission:

To enrich the students in knowing about the various types of environment.

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the framework and techniques of business environment.	1,4	Un
CO – 2	Assess the various policies and economic reforms.	1,2	An
CO - 3	know the various roles of development banks in Industrial Development.	3,5	Un
CO - 4	Know the various political and technological environment of business.	3,5	Un
CO- 5	Discuss the socio-cultural environment and consumerism.	1,7	Ev
CO-6	Understand the International Environment ,growth of FDI.	1,8	Un
CO – 7	Understand the International Environment ,growth of World Bank.	1,8	Un
CO - 8	Understand the International Environment ,growth of IMF.	1,8	Un

SEMESTER –II			
Core VIII - Business Environment			
Code: 19PCOC23	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Business Environment:

Theoretical frame work of Business Environment - Concepts - Significance and nature of business environments - Elements of Environment - Internal and external - Environmental analysis-.Techniques –advantages-limitations.

Unit II - Economic Environment of Business:

Significance and elements of economic environment - Economic planning-Economic systems and business environment- Policies- Industrial policy - Fiscal policy - Monetary policy - Public sector and economic development - Development banks and relevance to Indian business - Economic reforms.

Unit III - Political and Technological Environment of Business:

Critical elements of political environment - Government and business-Economic Roles of Government- Political institutions- Legislature-Executive-Judiciary- Technology-Features - innovation-Product and Process-Technological Leadership and Followership-Technology and Economy-Sources of Technology Dynamics-appropriate Technology-Impact of Technology on Globalisation-Transfer of Technology

Unit IV - Socio–Cultural Environment:

Critical elements of socio-cultural environment - Social institutions and systems-Social values and attitudes - Social groups-CSR- social responsibility of business - Consumerism in India.

Unit V - International Environment:

Multinational Corporations-Types of foreign investment-significance–factors affecting international nvestment-Growth of FDI-advantages-limitations-international economic institutions -World Bank - IMF and their importance to India.

Text Book:

Francis Cherunilam - Business Environment - Himalaya Publishing House.Mumbai

Books for Reference:

1. Adhikary M. - Economic Environment of Business, SultanChand & Sons, Delhi
2. Aswathappa.K - Essentials of Business Environment, Himalaya Publishing.House. Mumbai

SEMESTER –II			
Core IX - Operations Research			
Code: 19PCOC24	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To enable the students to learn decision making techniques.

Mission:

To acquire working knowledge in taking decisions for optimum use of resources.

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the concept of operations research.	1,3	Un
CO – 2	Understand the decision making techniques which helps to solve management problems.	1,3,6	Un
CO – 3	Know the impact of computers of operations research.	1,3	Un
CO-4	Apply linear programming in business decision.	7,8	Ap
CO-5	Understand the application of various decision making techniques	1,6,7	Ap
CO – 6	Reap the maximum benefit out of the available resources through decision making techniques..	1,6,7	Ap
CO – 7	Apply game theory in business decision.	7,8	Ap
CO – 8	Apply Simulation techniques	7,8	Ap

SEMESTER –II			
Core IX - Operations Research			
Code: 19PCOC24	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I : Basics of Operations Research:

Definition – scope – characteristics – phases-necessity of Operations Research in industry – Operations Research and decision making –impact of computers on operations research - difficulties in operations research.

Unit II : Transportation and Assignment problem:

Definition – formulation and solution of transportation models – Optimality analysis in transportation . Assignment – definition – formulation and solution of assignment models.

Unit III : Linear Programming:

Introduction – requirements for a linear programming problem – formulation of LPP – graphical solution to LPP – simplex method –obtaining the Dual .

Unit IV: Game Theory:

Meaning – useful terminology – rules for game theory – pure strategy – mixed strategy – graphical method -dominance rule.

Unit V : Simulation:

Introduction – steps in simulation process- advantages and disadvantages of simulation techniques – Monte Carlo Method – practical applications of simulation.

Note: Theory 30% problem 70%

Text Book:

Prem Kumar Gupta & Hira D S - Operations research, S Chand & Co Ltd

References:

1. Kapoor V.K. Operations Research – Sultan Chand & Sons, New Delhi.
2. KantiSwarup, Gupta P.K. & Man Mohan Operations research, Sultan Chand & Sons, New Delhi.
3. Sharma J.K Operations Research, Macmillan India Ltd., Delhi.
4. Vohra N.D. Quantitative Techniques in Management, Tata Mc. Graw Hill Publishing Company, Delhi.

SEMESTER –II			
Core X Financial Markets and Institutions			
Code: 19PCOC25	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Vision:

Enable students to know trading on equity

Mission:

To provide the students with an understanding of the structure, organizations and working of financial markets and institutions in India.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the various types and features of negotiable instruments like promissory note, bill of exchange and cheque.	1,3	Un
CO – 2	Understand the constitutions, management and functions of RBI and commercial banks.	1,3,4	Ap
CO - 3	Understand the present banking system of E-banking and its merits and constraints.	1,2,6	Ap
CO-4	Familiarise with the capital markets.	1,4	Ap
CO-5	Understand the various mutual funds prevailing in various financial institutions.	1,6	Un
CO – 6	Understand various money market instruments and their utility	1,3,4	Ap
CO – 7	Gain knowledge on merchant banking and services rendered by merchant banks.	1,2,6	Ap
CO - 8	Learn the importance of stock exchange and their functioning	1,3,4	Ap

SEMESTER –II			
Core X Financial Markets and Institutions			
Code: 19PC0C25	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I- Introduction:

Financial System - Functions – Concepts of Financial System - Indian Financial System – The post 1951 period – Weaknesses of IFS – Development of financial System in India.

Unit II - Money Market:

Definition – Money Market vs Capital Market – Features of a Money Market – Importance of Money Market- Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposits (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments.

Unit III - Capital market:

Meaning – Stock Exchange – Distinction and relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Functions / Services of Stock Exchanges –Listing of Stock Exchanges and Securities – Advantages and Drawbacks of Listing - SEBI guidelines for Primary market and Secondary market.

Unit IV - Mutual funds:

Introduction– Scope of Mutual Fund – Definition – Types of Funds / Classification of funds – Importance of Mutual Funds – Commercial Banks and Mutual Funds – Mutual Funds in India.

Unit V - Merchant Banking:

Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities Required for Merchant Bankers – Scope for Merchant Banking in India. FDI – types – Factors influencing FDI – FDI in India .

Text Book:

E.Gordon and K.Natarajan, Financial markets and Services – Himalaya Publishing House.(2011).

Books for Reference:

1. Avadhani, Investment and Securities Market in India-Himalaya Publishing House.
2. Reserve Bank of India – Various Reports – RBI Publications.
3. Gurusamy S - Financial Service and System – Vijay Nichole, Chennai (2011)

SEMESTER –II			
ELECTIVE I - SUPPLY CHAIN MANAGEMENT			
Code:19PCOE21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Vision: To empower students with efficient Supply Chain Management

Mission: To make the students understand and apply the concepts and types of Supply Chain Management

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO's Addressed	Cognitive Level
CO – 1	Understand the concept, essentials and issues of Supply Chain Management	1,2	Un
CO – 2	Understand the power of Supply Chain Management	1,2	Un
CO – 3	Evaluate the design of Supply Chain Management	7,8	Ev
CO - 4	Know the different types of supply chain	2,4	Ap
CO - 5	Know the importance of Supply chain management technology	2,3,4	An
CO-6	Knowledge of green supply chain management	1,3	Ap
CO-7	Understand the Supply Chain management in emerging markets	1,4	An
CO-8	Further research in supply chain management	5,6	Ev

SEMESTER –II			
Elective I - SUPPLY CHAIN MANAGEMENT			
Code:19PCOE21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Unit I

An introduction to Supply Chain Management-Definition-History to supply chain initiative-Supply Chain Management Evolution -Issues of supply chain management in a global setting- Supply chain concepts- Essentials of supply chain management

Unit II

Power to supply Chain management- Implementation of supply chain management Design for supply chain-Incorporation of design for supply chain -Role of purchasing in supply chain-Levels of supply chain management-Types of supply chain

Unit III

Design for supply chain-Process and system requirements E-Business and supply chain management-E-Collaboration-green supply chain management- Difference between conventional and green supply chain management

Unit IV

Supply chain management technology-supply chain risk management-Supply chain performance measurement-Traditional approach to SCPM-Fuzzy Logic-Strength of current studies using fuzzy logic.

Unit V

Supply Chain management in emerging markets-emerging markets as a concept-Supply chain management in uncertain context-Further research in supply chain management

Text book

Prof.Mukesh Bhatia, N.J.Kumar-Supply Chain Management –Regal Publications ,New Delhi.

Books for Reference:

1. Donald J Boersox, David J Closs,M Bixby Cooper, Supply Chain Logistics Management-Tata McGraw Hill Publishing Company limited Delhi.
2. Gupta R.L. Advanced Financial Accounting, S. Chand Co., New Delhi. (2011)
3. Dr.M.Wilson, Advanced Accountancy Volume II, SCITECH Publications (India) Pvt. Ltd, Chennai

SEMESTER –III			
Core XI Advanced Corporate Accounting			
Code: 19PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To enable the students to have practical knowledge in corporate accounting.

Mission:

To enable the students to familiarise with the accounting system of banking, insurance, electricity and holding companies.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Have basic knowledge in Corporate Accounting and to help the students make career choices.	1,2,3	Ev
CO – 2	Understand the accounting system of Banking companies.	6,7	Ap
CO – 3	Understand the accounting system of Insurance companies.	6,7	Ap
CO – 4	Understand the accounting system of Electricity companies.	6,7	Ap
CO - 5	Understand the accounting system of Holding companies.	6,7	Ap
CO – 6	Understand the features and methods of Accounting for charging prices or Inflation Accounting and valuation of Human Resources.	6,7,8	Ap
CO-7	Familiarise and apply the Human Resource Accounting.	1,8	Ap
CO-8	Apply the accounting standards in preparation of financial statements.	1,4,8	Ap

SEMESTER –III			
Core XI Advanced Corporate Accounting			
Code: 19PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Account of Banking Companies

Accounting System of Banking Companies – Slip System of Posting – Preparation of Various Schedules for Final Accounts.

Unit II – Accounts of Insurance Companies

Concept of Insurance – Types – Explanation of Special terms in Revenue account of Insurance Companies – Ascertainment of Profit in Life Insurance Business – Preparation of various schedules for final accounts of Life Insurance and General Insurance Companies.

Unit III– Double Account System - Accounts of Electricity Companies

Concept of Double Account System – Features – Accounts of Electricity Supply Companies – Clear Profit – Reasonable Return – Capital Base – Disposal of Surplus – Replacement of an Asset – Single Account System vs Double Account System – Double Entry vs Double Account System.

Unit IV - Accounts of Holding companies

Definition – Consolidated Balance Sheet - Minority Interest – Cost of Control / Goodwill or Capital Reserve – Pre – Acquisition and Post – Acquisition Profits – Elimination of Common Transactions – Treatment of Fictitious asset, Unrealised Profit, Contingent Liabilities, Revaluation of Assets, Bonus Shares and Dividend.

Unit V – Price Level Accounting (Inflation Accounting)

Introduction – Methods of Accounting for Changing Prices – Current Purchasing Power Method – Determination of Profit - Current Cost Accounting Method – Features of CCA system – Current Cost Operating Profit – Depreciation Adjustment – Monetary Working Capital Adjustment – Gearing Adjustment – Merits and Demerits of Inflation account - Valuation of Human Resources – Historical Cost Approach – Replacement Cost Approach – Opportunity Cost Approach - Accounting Standard 1 (AS-1) on “Disclosure of Accounting Policies” in preparation of Financial Statements .

Note : Theory – 40 % Problem – 60%

Text Book:

Jain S.P and Narang K.L., Advanced Accountancy by Kalyani Publishers, Ludhiana.(2011)

Books for Reference:

1. R.S.N.Pillai, Bagavathi and S.Uma, Advanced Accounting Volume II by S.Chand& Company Ltd, New Delhi.
2. Shukla, M.C.,Grewal T.S. and Gupta S.C., Advanced Accounts - S.Chand, Delhi.
3. Gupta R.L. Advanced Financial Accounting, S. Chand Co., New Delhi. (2011)
4. Dr.M.Wilson, Advanced Accountancy Volume II, SCITECH Publications (India) Pvt.Ltd, Chennai

SEMESTER –III			
Core XII Human Resource Management			
Code: 19PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To give a theoretical exposure to the students with regard to various aspects of Human Resource Management.

Mission:

- To instill in students the various techniques followed in Recruitment, Selection, Induction and Performance Appraisal.
- To familiarise the students with various concepts of WPM, Wage and salary administration, safety and welfare measures, Grievance handling procedure, machinery for settlement of disputes and computer applications in HRM.

Course Outcomes

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the significance of Human Resource Management.	1,3	Un
CO – 2	Understand the process of recruitment, selection, placement and induction.	1,2,3	Un
CO – 3	Know the various training methods, executive development programme.	1,7	Ev
CO – 4	Understand the various Participative management techniques.	1,7	Ev
CO-5	Understand the various compensation plans, reward system and quality of work life.	2,3, 8	Ap
CO – 6	Understand the safety and welfare measures.	1,4,8	Ap
CO – 7	Understand the procedure for performance appraisal.	1,4,8	Ap
CO – 8	Understand and apply grievance handling procedures and machinery for settlement of disputes.	1,4,8	Ap

SEMESTER –III			
Core XII Human Resource Management			
Code: 19PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

UNIT I -Introduction

Evolution of human resource management – Importance of the human factor-Objectives of human resource management - Scope of HRM - HRM Models-Role of human resource manager - Skills and qualities of HR manager –Human resource policies.

UNIT II - Man Power Planning & Selection

Importance of human resource planning – Forecasting human resource requirement -man power planning techniques - Recruitment and Selection -Sources of recruitment -Selection process - Screening tests – Interviews - Placement - Induction – Orientation– Socialisation.

UNIT III-Training and Development

Objectives of training – Training needs - Training methods – Benefits – Executive development programmes – Common practices – Organisation development – Self development– Knowledge management.

UNIT IV-Sustaining Employee Interest

Motivation – theories and application – Rewards – Job satisfaction - Job design -Empowerment of employees - Participative Management - Quality of work life -Flexi time - Career management - Development cycle - Need assessment – Protégé relationships – Employee Compensation plans - Employee Benefits - Safety and Welfare

UNIT V-Performance Evaluations and Control Process

Job evaluation - Performance Appraisal: process, methods of performance evaluation – feedback – industry practices - Control process: Importance, Methods – Requirement of effective control systems – Career planning – Grievance: causes, handling procedure –Types of industrial disputes - Machinery for settlement of disputes – Computer applications in HRM.

Text Books:

1. Aswathappa K.- Human Resources Management, Tata McGraw Hill, New Delhi.
2. Khanka S.S., Human Resources Management ,S.Chand& Co.Ltd.New Delhi.

References:

1. Rao V.S.P Human Resources Management, Excel Books, New Delhi.
2. Tripathi P.C., Human Resources Management, Sultan Chand New Delhi.
3. Mamoria, C.B. and Gankar, S.V., Human Resources Management, Himalaya Publishing House, Mumbai.

SEMESTER –III			
Core XIII		E – Commerce	
Code: 19PCOC33	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision :

Create competent and skilled entrepreneurs with thorough knowledge on the various aspects of E-Commerce.

Mission :

Familiarise students with the concepts and various issues of E-Commerce like Internet infrastructure, Security over internet, payment systems and various online strategies for E-Business.

Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO's addressed	CL
CO – 1	Understand the concepts, application and models of E- commerce.	1,2,5	Un
CO – 2	Learn the importance and application of electronic media for marketing of goods and services.	1, 5	Ap
CO – 3	Evaluate the types of e- payment systems and know its operational ,credit and legal risks.	1,2,5	Un &Ev
CO – 4	Understand the dynamics of internet banking, security mechanism involved in net banking and inherent risks	1,7	Un &Ap
CO - 5	Gain knowledge on E-sourcing and E-Trading and its use for generating income	1,7	Un &Ap
CO - 6	Understand the types of security threats in E-Commerce transactions	1,5,6	Un & Re
CO - 7	Analyse and evaluate E-Commerce Security Solutions for online transactions	1,5,6	An &Ev
CO - 8	Identify the security issues and regulatory and legal framework in E – Commerce.	2, 6	Ap

Core XIII		E – Commerce	
Code: 19PCOC33	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Introduction to E-Commerce:

Meaning and concept, Electronic Commerce Vs. Traditional commerce - Media convergence - E-commerce and e-business - channels of e-commerce - Business application of e-commerce - Need for e-commerce - e-commerce as an electronic trading system - special features. Business models of E-commerce and Infrastructure: E-commerce models -supply chain management - M-Commerce – Teleshopping - Telemarketing - Point of sales system.

Unit II - Business to Business E-commerce:

Inter-organisational Transactions – The Credit Transaction Trade Cycle – Electronic Markets – Usage of electronic Markets – Advantages and Disadvantages of Electronic Markets – Future of Electronic Markets. Electronic Data Interchange (EDI):- Introduction –Definition – Benefits - EDI Technology - EDI standards- EDI Communication - EDI implementation - EDI Agreements - EDI security.

Unit III - Electronic payment systems:

Special features required in payment systems for e-commerce - Types of e-payment systems - E-Cash and currency servers - e-cheques - credit cards - smart cards - electronic purses and debit cards - Business issues and economic implications - operational credit and legal risks of e-payment systems - Risk management options in e-payment systems - components of an effective electronic payment system.

Unit IV - Internet and E-banking:

Evolution of Internet - Growth of Internet - Gateway to digital world - Internet Governance - world wide web - Dynamics of Internet banking - Intranet and Internet portals - E-sourcing - E-Trading -Advertising and Marketing through Internet.

Unit V- Security issues in E-commerce:

Need for Security – Security Concepts - Areas of Internet Security - Cyber Crimes: - Deception - Intrusion - Bugs - Encryption - Cryptography - Certificate based Security -- Digital Signature - E-Commerce Security Solutions - Security Precautions in E-Commerce - Transaction Security - PKI - Firewalls - Secure Socket Layer (SSL) - Secure Electronic Transaction (SET) - Advantages of SET - Corporate Digital Library, - Regulatory and legal Framework of E-commerce: Cyber laws, aims and salient provisions; cyber-laws in India and their limitations.

Text Book:

Dr. C.S.Rayudu, E-Commerce, Himalaya Publishing House.

Books for Reference:

- 1 David Whiteley E-commerce, Strategy, Technologies and Applications, Tata McGraw Hill Publishing Company
- 2 T.M. Bhashin, E-commerce in Indian banking, Authors Press, New Delhi
- 3 S. Jaiswal, E-commerce – Galgotia Publications Pvt. Ltd

SEMESTER –III			
Core XIV		International Business	
Code: 19PCOC34	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Global outlook in trade and finance.

Mission:

Practical, Organizational settings and theoretical exposure to the budding womenfolk.

Course Outcomes:

	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Pursue a career in global business management.	1,2,3	Ap
CO – 2	Understand the unique problems of foreign economic, social, political, cultural and legal environment.	4	Ev
CO – 3	Expose regional economic and political integration.	1,4	Ev
CO – 4	Understand accounting systems of various countries and foreign exchange with balance of payment.	3,7	An
CO-5	Familiarise with multinational corporations in India.	1,4	Un
CO – 6	Expose towards the dynamics of International Business.	1	Ap
CO – 7	Understand the different business centres and blocks.	8	Un
CO - 8	Expose on MNC's at International Level.	4	Ev

SEMESTER –III			
Core XIV		International Business	
Code: 19PCOC34	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Basics of International Business:

Introduction to International business– Nature – Necessities of international business – Stages of internationalization – Approaches and Theories of international business - Favorable conditions and complexities of International Business.

Unit II International Business Environment:

International Business Environment - National and Foreign environments and their components – Economic - Cultural - Political - Legal - Technological Environments- Global trading Environment – Recent trends in world trade in goods and services

Unit III International Trade Policies and Economic Integrations

Instruments of Trade policy - Tariffs – Subsidies – Import quotas – Non Tariff Barriers - Voluntary Export Restraints –Government interventions in Policy making - International Trade Relations - Economic integration - EEC – NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

Unit IV International Finance and Accounting

International Finance - Balance of Payment - Components of Balance of Payments - Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting clusters- International Financial Reporting Standards.

Unit V Multinational Corporations:

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations –

Multinational Corporations in India

Text Book

1. SubbaRao,P.(2011) International business - Himalaya Publishing House. New Delhi

Books for Reference:

1. Francis Cherunellam(2011) International business, PHI Learning Pvt. Ltd., New Delhi.
2. International Business- Shenkar – Willey- International Students edition-2009.
3. Hill, Chartles,W.L.(2000) Intrnational Business, MCGraw Hill Company, New York
4. Apte, P.G: International Financial Management, Tata McGrawhill, New Delhi.

SEMESTER –III			
Core XV Research Methodology			
Code: 19PCOC35	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Vision: Develop research skills among students to explore new avenues in the field of commerce

Mission: To provide knowledge on research methods, techniques and the process and to develop skills on the application of research methods for solving problems in business.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the research methods and steps in research process	1,2	Un
CO – 2	Know the technique involved in defining a research problem	1,2,7	Un &Ap
CO – 3	Identify the type of research design for different types of research work.	2,7	An
CO – 4	Gain Knowledge on sampling design and apply it for research	2,7,8	Un &Ap
CO - 5	Understand the use of appropriate method for collection of data.	2, 3,4	An &Ap
CO – 6	Process and analyze the data with appropriate statistical tools.	2,4,7	Ev&Ap
CO - 7	Evaluate the result of research analysis, make suitable interpretation and use the mechanics in writing the research report.	7,8	Ev&Ap
CO - 8	Understand the mechanics in writing a good research report.	7,8	Un &Ap

SEMESTER –III			
Core XV Research Methodology			
Code: 19PCOC35	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I Introduction to Research:

Introduction to Research - Meaning - Objectives - Significance - Types of Research - Steps in Research process - Meaning of research problem - Criteria for selecting the research problem - Technique involved in defining a research problem - Review of Literature: Purpose of Review .

Unit II Research Design and Sampling Design

Research design: Meaning - Important concepts used in a research design - Contents of a research design - Types of research design.

Sampling design: Characteristics of a good sample - Criteria for selecting a sampling design - Methods of sampling.

Unit III Collection of Data:

Collection of Data: Meaning of Primary Data and Secondary Data. Methods of Data collection: Questionnaire - Types of questions - Guidelines for designing a questionnaire - Advantages and Limitations of mailed questionnaire. Interview - Types of interviews - Advantages and Limitations of interview technique. Observation: Types of Observation - Observation tools and Recording devices - Advantages and Limitations of observation.

Unit IV Processing and Analysis of Data:

Processing of Data- Processing Operations: Editing - Coding - Classification - Tabulation.

Analysis of Data: An outline of commonly used statistical tools in research: Frequency distribution, Mean, Dispersion, Correlation, Regression, t Test, Z Test, F Test, Chi-Square Test, Factor analysis and Scaling techniques .

Unit V Interpretation and Report Writing:

Interpretation and Report Writing: Meaning of Interpretation - Significance of report writing - Types of reports - Steps in report writing- Format of a Research report - Mechanics used in writing the research report.

Text Book:

Kothari, C.R., *Research Methodology, Methods and Techniques*, New Age International (P) Ltd., Publishers, New Delhi, 2013.

Books for References:

1. Krishnaswamy, O.R. and Ranganathan, M., *Methodology of Research in Social Sciences*, Himalaya Publishing House, Mumbai, 2011.
2. Tripathi, P.C., *A Text Book of Research Methodology in Social Sciences*, Sultan Chand & Sons, New Delhi, 2010.
3. Gupta S.P, *Statistical methods*, Sultan Chand & Sons, New Delhi, 2011.

SEMESTER – III			
Elective II– Corporate Legal Framework			
Code : 19PCOE31	Hours 4	Hrs/Sem 60	Credit : 3

Vision:

To familiarise the students with the relevant provisions of various laws influencing business.

Mission:

To acquaint the students with the provisions of various laws.

Course Outcomes:

CO No.	Upon completion of this course,students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the provisions of various laws.	1,3,6	Un
CO – 2	Understand the role of SEBI	1,8	Un
CO - 3	Familiarise with the Regulatory Environment for International Business.	4	Ap
CO-4	Understand and identify the problems of consumers and redress the grievance.	1,8	Ap
CO-5	Understand the Negotiable Instruments	1,3,8	Ap
CO - 6	Educate the students about consumer rights	1,8	Ap
CO – 7	Understand about the operations of grievance redressal forum.	1,8	Un
CO – 8	Familiarise the students about the regulations of SEBI	1,8	Un

SEMESTER – III			
Elective II – Corporate Legal Framework			
Code : 19PCOE31	Hrs/week: 4	Hrs/Sem 60	Credit : 3

Unit I The Companies Act, 1956:

The Companies Act, 1956 - Definitions and Types of companies – Memorandum of Association –Clauses - Articles of Association –Contents- Prospectus– Contents.

Unit II The Negotiable Instruments Act, 1881:

The Negotiable Instruments Act, 1881-Definition - Types of negotiable instruments – Bill of Exchange, Cheque, Promissory note- Meaning -Essentials.

Unit III Legal Environment for Security Markets:

SEBI Act, 1992 – Organisation and objectives of SEBI – Powers under Securities Contract Regulation Act, 1956 transferred to SEBI – Role of SEBI in controlling the security markets.

Unit IV The Consumer Protection Act, 1986:

The Consumer Protection Act, 1986 - Salient features - Definition - Rights of consumers – Grievance Redressal Machinery.

Unit V Regulatory Environment for International Business:

Regulatory Frame work of W.T.O.- Basic principles and charter of W.T.O.-Provisions relating to preferential treatment of developing countries - Regional Groupings -Technical Standards - Anti-dumping duties and other NTBS - Custom valuation.

Text Books:

- 1.VarshneyG.K. - Corporate Legal Frame Work, Sahitya Bhawan Publications, Agra.
- 2.Kapoor,N.D. - Company Law, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Aswathappa. K. - Essentials of Business Enviornment, Himalaya Publishing House, Mumbai.

SEMESTER –IV			
Core XVI Advanced Cost Accounting			
Code: 19PCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To impart knowledge on the application of various methods and techniques of cost accounting and develop analytical skills in them.

Mission:

To enable the students to have basic knowledge in cost accounts and to help the learner make career choices.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the application of various methods and techniques of cost accounting and develop analytical skills in them.	1,3	Un
CO – 2	Understand the significance of job costing and accounting for jobs.	4,6	Ap
CO – 3	Understand the significance of contract costing and calculation of profit in contract cost.	4,6	Ap
CO – 4	Analyse the significance of process costing and its application in different industries.	4,6	Ap
CO - 5	Applications of Marginal costing techniques in managerial decision making.	4,6	Ap
CO – 6	Understand the methods of costing used in service undertakings.	6,7	Ap
CO - 7	Evaluate the inter firm comparison in managerial decision making.	6,7	Ev
CO - 8	Evaluate the importance of uniform costing in managerial decision making.	6,7	Ev

SEMESTER –IV			
Core XVI Advanced Cost Accounting			
Code: 19PCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

UNIT I Specific order costing:

Job costing: Features – Advantages - Preparation of Job Cost sheet.

Contract costing: Features – Costing procedure – Sub contracts – Retention money - Treatment of profit on incomplete contracts – Escalation clause.

UNIT II Process costing:

Process costing - Features - Treatment of Normal loss, Abnormal loss and Abnormal gain - Treatment of Inter process profits - Treatment of Work-in-Progress: Calculation of Equivalent Production - Procedure for Evaluation. Joint Products and By products: Meaning of joint products and by products - Methods of apportionment of joint costs - Accounting of byproducts.

UNIT III Marginal costing :

Meaning of Marginal cost and Marginal costing. CVP analysis: Meaning - Assumptions - Advantages - Limitations - Contribution – P/V ratio – BEP - Margin of safety. Application of marginal costing in Managerial Decision-making: Fixation of selling price - Key factor - Merger - Maintaining a desired level of profit - Decisions involving alternative choices - Discontinuance of a product line - Determination of Sales mix - Make or buy.

UNIT IV Service costing:

Meaning of Service costing - Selection of cost units - Costing procedure in Transport costing - Power house costing - Costing for Lodging Houses - Canteen costing - Hospital costing - Costing for Cinema Theatres.

UNIT V Uniform costing and Inter Firm Comparison

Meaning - Features - Scope - Need - Objectives of Uniform costing - Areas of Uniform costing - Advantages and Disadvantages of Uniform costing - Requisites for Uniform costing. Meaning and Essentials of Inter Firm comparison - Advantages and Disadvantages of Inter Firm comparison.

Note: Theory – 40% Problems – 60%

Text Book:

Jain S.P and Narang, K.L, *Advanced Cost Accounting*, Kalyani publishers, Ludhiana, 2014.

Books for Reference:

1. R.S.N Pillai, and V.Bagavathi “Advanced Cost Accounting”, S.Chand & Co.Ltd., New Delhi.
2. Lal Nigam B.M. and Jain I.C., *Cost Accounting - Principles and Practice* - PHI Learning Pvt. Ltd., New Delhi, 2009.
3. Saxena, V.K. and Vasist, “Advanced Cost and Management Accounting”, Sultan Chand & Sons, New Delhi, 2011.

SEMESTER –IV			
Core XVII Taxation And Tax Planning			
Code: 19PCOC42	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To equip the students with the concepts and procedures in the Income Tax system and familiarize them with the recent developments in Income Tax and Tax planning.

Mission:

- To enable the students to acquire practical skills in computation of total income.
- To impart practical knowledge on tax liabilities of Individuals, Firms and tax collection procedures.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO 1	Know the concepts of Direct Taxes.	1,3	Un
CO 2	Understand the recent developments in Direct Taxation.	3,4	Un
CO 3	Compute the different heads of income.	3,6	Ap
CO 4	Understand the various assessment procedures, returns and types of assessment	1,3	Un
CO 5	Calculate the income of individuals and H.U.F.	3,6,7	Ap
CO – 6	Understand and compute Total income, TDS and Advance tax	3,4,7	Ap
CO – 7	Compute the income of Firms and Tax on their Income.	4,6,8	Ap
CO - 8	Prepare the tax returns and advise the assessee on their assessment	3,6,7	Ap

SEMESTER –IV			
Core XVII Taxation And Tax Planning			
Code: 19PCOC42	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I-Introduction to Income tax

Definition of Income Tax – Basic Concepts – Previous year – Assessment year – Person – Gross Total Income – Total income – Residential status of assessee – Tax incidence – Exempted income.

Unit II-Income from Salary, House property, Business income

Computation of Income from salary – Income from House property – Profits and Gains of Business or Profession – Tax Planning.

Unit III-Capital gains

Capital gains – Computation – Income from other sources – Clubbing of Income.

Unit IV-Set off and carry forward

Set off and carry forward – Deductions from gross total income – Tax planning.

Unit V-Assessment procedure and Tax authorities

Assessment procedure and Tax authorities– Filing of returns – TDS - Refund of Tax- Tax Rates - Assessment of Individuals and Tax Planning Assessment of firms.

Note: Theory 40% & Problem 60%.

Text Book :

Mehrotra H.C. and Goyal S.P., Income Tax Law & Practice.–SahityaBhavan Publications. (relevant to the current assessment year).

Books for Reference:

1. V.P.Gaur & Narang Puja Gaur, &Rajeevpuri – Kalyani Publishers, Delhi.110002.
2. Lal B.B.and Vashist N, Direct taxes – Pearson Education.

SEMESTER –IV			
Core XVIII COMPUTERISED ACCOUNTING PACKAGES – TALLY 9.0 ERP			
Code: 19PCOC43	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To provide required skill for employment in companies as data entry operator

Mission:

The course aims to build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.

Course Outcomes:

CO No.	Upon completion of this course, students will be able	PSO's addressed	Cognitive Level
CO – 1	To understand Growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	To understand stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Un
CO – 3	To know the procedural Creation of cost categories, types of vouchers with ledger entry for the preparation of final accounts in Tally ERP.9 software.	1,2,4	Un
CO – 4	Learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	Understand the Registration, Accounts and Returns under GST	4,5	Ap
CO – 6	To Familiarized with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	To understand the steps in creating Pay roll info in Tally ERP	4,5	An
CO – 8	To apply pay roll info for employee creation, pay heads, attendance in appropriate employee group	- 4,5	Ap

SEMESTER –IV			
Core XVIII COMPUTERISED ACCOUNTING PACKAGES – TALLY 9.0 ERP			
Code: 19PCOC43	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

UNIT I - Introduction to Tally:

New features of Tally ERP 9.0 - Tally screen components – Creating and Setting up of company in Tally – Company features – Creating accounting ledgers – Creating inventory ledgers – Create Stock Items - Stock Groups - Stock Categories - units of measure – Transfer between godowns

UNIT II-Cost Centers, vouchers and Final accounts:

Create cost categories - Cost centers – invoice- inventory reports and exception reports. Types of vouchers – Reversing journals & Voucher classes – Types of accounting and inventory vouchers – Stock journal – Trial balance - Primary groups – Final accounts. .

UNIT III- Goods and Service Tax in Tally:

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act – Schemes for registration – ITC – Eligible & Ineligible ITC – ITC carry forward – Reversal of ITC– Availment &Utilisation of ITC –Issue of Invoices – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

UNIT IV -TDS:

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS detection entries for advance payment and balance payment – TDS computation report – TDS pending statement.

UNIT V - Pay Roll:

Features of Tally – Pay roll info – Create pay heads -gratuity pay heads - employee group- Employee salary details –Units of attendances – Production types- Pay sheet report- Pay slip- Pay roll statement report – pay roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI –.

Text Book:

1. Dr.NamrataAgrawal and Sanjay Kumar, Comdex Tally 9 Course Kit, Published by Dreamtech press.

Books for Reference:

1. LP Editorial Board , Guide to Tally Law point, Kolkata
2. A.K. Nadhani and K.K. Nadhani, Implementing Tally, BPB publications
3. P. Mohan, Information Technology for Business, Himalaya Publications.

SEMESTER –IV			
Core- XIX Computerized Accounting Packages – Tally 9.0 ERP[Practicals]			
Code: 19PCOC44	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To provide computerized proficiency in the latest accounting package called Tally 9.ERP

Mission:

Individualised development of concept and procedure in entering accounting data in Tally ERP with TDS and GST

Course Outcomes:

CO No.	Upon completion of this course, students will be able	PSO's addressed	Cognitive Level
CO – 1	To imbibe Growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	To prepare stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Ap
CO – 3	To Create cost categories, vouchers with ledger entry for the preparation of final accounts .	1,2,4	Ap
CO – 4	Learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	Prepare Registration, Accounts and Returns under GST	1,4,5	Ap
CO – 6	Familiarized with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	To create Pay roll info in Tally ERP	4,5	Ap
CO – 8	To prepare employee creation, pay heads, attendance, in appropriate employee group	4,5	Ap

SEMESTER –IV			
Core- XIX Computerized Accounting Packages – Tally 9.0 ERP[Practicals]			
Code: 19PCOC44	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

PRACTICAL EXERCISES

1. Accounting ledgers and vouchers creation
2. Inventory ledgers & vouchers creation
3. Final Accounts with Adjustments
4. Ledgers and vouchers creations with GST
5. Accounts and Records and Return under GST
6. Ledgers and Vouchers creation of TDS
7. Pay roll creation with Pay heads, Attendance, with salary details
8. Ledgers and Vouchers creation of Pay roll
9. Pay slips, Pay Sheets and pay roll report

SCHEME FOR PRACTICAL EXAMINATIONS

Internal Examination marks		40Marks
(Attendance 10 marks and performance in the internal test 30 marks)		
External Examination marks		
Record Note	= 10 Marks	
Program/ Procedure writing	= 30 Marks	
Result	= 20 Marks	60 Marks
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Total		100 Marks
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SEMESTER – IV			
Core XX		Project	
Code: 19PCOP41	Hrs/Week: 8	Hrs/Sem: 120	Credits : 8

1. Every P.G student is required to prepare the project report – Subject related – based on the fieldwork and studying the current trends under the guidelines of the project guide.
2. The project work should be done individually by the candidate in consultation with project guide.
3. The project report should be in English.
4. A project report shall consist about 60 pages Minimum.
5. The project work should be of such a nature that it could prove useful or be relevant from the Business / Management angle.
6. Project observations, suggestions and conclusions shall form an inevitable part of the project.
7. Marks for the project report will be 100 divided as 50 for Internal Evaluation and 50 for External Evaluation.
8. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.

	Marks
Internal Evaluation	
Originality	10
Experimental design / Data collection Experimental work	20
Literature Review / Mechanics of writing	20
Total	50
External Evaluation	
Viva – Voce - Presentation of premises	15
Response	10
Total	25
Dissertation - Relevance to Topic	5
Dissertation format	10
Results & Discussion / Methodology	10
Total	25