

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI
PG - COURSES – AFFILIATED COLLEGES
Course Structure for M. Com.
(Choice Based Credit System)
(With effect from the academic year 2017-2018 onwards)

Sem.	Sub. No.	Subject status	Subject Title	Contact Hrs./ Week	Credits
(1)	(2)	(4)	(4)	(5)	(6)
I	1	Core-1	Management Accounting	6	4
	2	Core-2	Advanced Business Statistics	6	4
	3	Core-3	Management Concepts and Organizational Behaviour	6	4
	4	Core-4	Office Automation	6	4
	5	Core-5	Modern Marketing Management	6	4
II	6	Core-6	Financial Management	6	4
	7	Core-7	Quantitative Techniques for Decision Making	6	4
	8	Core-8	Legal Frame work of business	5	4
	9	Core-9	Business Environment	5	4
	10	Core-10	Retail Management	4	4
	11	Elective - 1	Entrepreneurship Development	4	3

MANAGEMENT ACCOUNTING

L	T	P	C
6	0	0	4

Objective:

The objective of the course is familiarising the management accounting practices used by management for effective administration.

Unit I

Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations
- Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting

Unit II

Funds Flow analysis and Cash Flow analysis

Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement –
Cash Flow Analysis: Procedure for preparation of Cash Flow Statement as per AS3 –
Differences between Fund Flow Statement and Cash Flow Statement.

Unit III

Marginal Costing and Break Even Analysis

Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV

Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances

Unit V

Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

ADVANCED BUSINESS STATISTICS

L	T	P	C
6	0	0	4

Objective:

The objective of the course is to acquaint students with important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations

Unit I

Probability Distribution: Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

Unit II

Statistical Inference: Test of Hypotheses: – Standard error and sampling Distribution - procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III

Non Parametric Tests: Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test.

Unit IV

Statistical Decision Theory: Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

Unit V

Statistical Quality Control: Control charts for variables and attributes-Acceptance sampling.

Books for Refeence:

- 1.Statistical methods - S.P.Gupta
- 2.Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
4. Spiegel, M.R. *Theory and Problems of Statistics*, Schaum Publishing Company.
5. Aczel, Amir D., *Complete Business Statistics*, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, *Basic Statistics for Business and Economics*, McGraw Hill International (2nd ed.)

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

L	T	P	C
6	0	0	4

Objective

The objective of this course is to help students understand the conceptual frame work of management and organizational behavior.

Unit-I

Management- Definition- Functions of manager- Management function – Planning, organizing, Authority responsibility, Powers of delegation, Decentralization, Staffing directing, Co-ordinating, Control- nature, process and techniques.

Unit-II

Organizational behaviour- evolution, Development, relationship between organization behavior and management, Attitudes, Perception, Learning, Personality, Transaction analysis Motivation- Meaning, concepts, Theories of motivation, Motivation and Morale

Unit III

Group dynamics- Definition, importance, Types of groups, Group formation and development, Composition, Performance, Leadership- Styles, theories.

Unit IV

Organizational change and development –Planned change- resistance to change and managing change. Organizational development (OD) meaning, objectives, models and OD interventionism

Unit-V

Quality of working life (QWL)- Evolution and development of constituents of Quality of work life QWL in Indian context International organizational behavior- cultural differences and similarities, individual behaviour in International organization- Group behaviour- Organisation characteristics- organization change and managerial career.

Books for Reference:

Principles of Management- L.M Prasad
Organizational Behavior- S.S.Khanka S.Chand& Company Ltd-2005
Organizational Behavior- Stephen P.Robbins- Pearson Education SinaporeP.Ltd.,

Reference books

Stephens P.Robbins- OrganisationalBehaviour, Prentice Hall 1997.
Organizational Behavior- Aswathappa- Himalaya Publishing House.
Organizational Behavior- John W.Navstrom and Keith Davis.Tata McGraw Hill.
Understanding Organizational Behavior- UdaiPareek- Oxford University Press
Organisational Behaviour Text and cases, Avinash.K.Chitale,et.al.,PHI Learning Private Limited

OFFICE AUTOMATION

L	T	P	C
6	0	0	4

Objective:

The objective of the course is to make the students to learn modern methods of office automation through computer

UNIT-I

MS-Word 10

Page formatting-working with columns-constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-II

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference- naming ranges-creating charts- using custom and special effects-using financial and statistical functions.

UNIT-III

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window-Query-forms-Report.

UNIT-IV

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-V

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)-introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, “Office 2010,Computer Reference”, Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- “Enterprise Resource Planning”, Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnetelMaraquis**, “MS-Office 2010”,BPB Publishing.
 2. **Alexis Leon**, ”Enterprise Resource Planning”, II Edition,Tata McGraw Hill Publishing company Ltd.2007.
 3. **GargVinodkumar, Venkitakrishnan.N.K.**, “Enterprise Resource Planning- Concept and Practice”, II Edition, PHI Learning2009.
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MODERN MARKETING MANAGEMENT

L	T	P	C
6	0	0	4

Objective:

The course intends to impart students with modern marketing management practices

UNIT I:

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Issue and Developments in marketing: Social, ethical and legal aspects of marketing; Marketing of Services; International marketing; Green marketing; Cyber marketing; MLM-Relationship marketing and other developments in marketing.

UNIT II:

Product Decisions: Concept of a product; Classification of products; major product decisions; product line and product mix; Branding; Packaging and labeling; Product life – cycle – strategic implications; New product development and consumer adoption process.

UNIT III:

Marketing Research – Marketing Environment – Marketing Information System – Difference between Marketing Research and Marketing Information System .Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

UNIT IV:

Distribution Channels and Physical Distribution Decisions; Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

UNIT V:

Promotion Decisions: communication process; Promotion mix – advertising, personal selling, sales promotion publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion – tools and techniques.

Reference :

1. Kotler, Philip: Marketing Management – Analysis, planning, implementation and control, Prentice Hall New Delhi.(latest edition).
2. Marketing: A Managerial Introduction: J.C. Gandhi, McGraw Hill Publications, latest edition.
3. Majumdar, Rananuj; Product Management in India, Prentice hall, New Delhi. \
4. MC Carthym E. jenone and William D perreaultJr;Basic Marketing; Managerial approach, Richard D.irwn, Homewood , Illiois. Reprint.
5. Ramaswamy, V.S and Namakumari,S; Marketing management, Macmillan India, New Delhi.
6. Srinivasan, R;Case studies in marketing; the Indian context, Prentice Hall, New Delhi.
7. Stanton, William J. and chariesfutrell; fundamentals of marketing; McGraw hill publishing co., New York.
8. Still.RichardR,EdwardW.Cundiff and Norman A.P Govoni Sales Management: Decisions, Strategies and cases, Prentice Hall, New Delhi.
9. Chandra Bose, Modern Marketing – Principles & Practice, Prentice Hall, New Delhi.
- 10.Chandrasekar,K.S,Marketing Management-Text Cases, Vijay Nicole Imprints Private Limited,Chennai

FINANCIAL MANAGEMENT

L	T	P	C
6	0	0	4

Objective:

The objective of the course is to make the students acquainted with modern principles of financial management.

UNIT- I

Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II

Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) - Cost of equity – CAPM.

UNIT – IV

Capital structure theories – Traditional and MM hypothesis – Determining capital structure in practice – Operating, financial and combined leverage – Measurement of Leverages – Effects of operating and financial leverage on profits – Significance of leverage.

UNIT-V

Working capital Management – Meaning – Significance – Types of working capital – Estimation of Working capital requirements – Management of cash – Dividend policies – Issues in dividend decisions – Walter model – Gordon’s model – M.M hypothesis forms of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandey, I.M., Financial Management, Vikas Publishing house, Delhi
4. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

QUANTITATIVE TECHNIQUES FOR DECISION MAKING

L	T	P	C
6	0	0	4

Objective:

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

UNIT I

INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

UNIT II

TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel’s Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

UNIT III

ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

UNIT IV

PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

UNIT V

REPLACEMENT ANALYSIS AND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly
-Monte-Carlo method of simulation.

Books for reference:

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

LEGAL FRAME WORK OF BUSINESS

L	T	P	C
5	0	0	4

Objective:

To create the knowledge of Legal perspective and its practices to improve the business.

UNIT I

Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer RedressalMachinaries and Forums – Competition Act 2002 – Cyber crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999
Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balanchandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M.Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

BUSINESS ENVIRONMENT

L	T	P	C
5	0	0	4

Objective:

The objective of the course is to make the students to understand the changing environment around the business.

Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.
2. Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, ‘Economic Environment of Business’, S.Chand, New Delhi, 2009.

RETAIL MANAGEMENT

L	T	P	C
4	0	0	4

Unit – I

Introduction: – Meaning – Concepts – Formats of Retailing – Functions – Importance – Retail trends in India.

Unit – II

Retail Merchandising: - Basics of Retail Merchandising – Process –Methods – Retail Merchandise Mix – Merchandise buying – Analysing – Merchandise Performance.

Unit – III

Retail location strategy: - Importance of location decisions – Retail Franchising – Types of Retail location and site locations – Determining Factors – Retail location theories – Strategic Retail Planning Process.

Unit – IV

Retail Market Segmentation: - Market segmentation – Benefits of market segmentation – Segmenting, targeting and positioning – Criteria for effective market segmentation – Dimensions of segmentation.

Unit – V

Retail store Operation: - Elements of Retail store – Operations – Management of Retail outlet – Role of centralized retailers – Operations master schedule (OMS) – Store Maintenance.

Reference Books

1. Dr.Harjit Singh, “Retail management” A Global Perspective Text and Cases , “Sultan Chand Publications.
- 2.”Chetan Bajaj”, Rajnish Tuli and Nidhi V Srivastva. “Retail Management” Oxford University Press.
3. Gibson.G.Vedamani, “Retail Management – Functional and Practices, “Jaico Publishing house.
4. Suja Nair, “Retail Management” – Himalaya Publishing house.
5. David Gilbert “Retail Marketing management- Pearson Education low price Edition, New Delhi 2008.

ENTREPRENEURSHIP DEVELOPMENT

L	T	P	C
4	0	0	3

Unit – I

Entrepreneur – Meaning - Types of Entrepreneurs – Characteristics – Factors affecting Entrepreneurial growth – Knowledge and skills of Entrepreneur’s – Functions of Entrepreneurs.

Unit – II

Entrepreneurial motivation – Need – Objective – Achievement of motivation training – Self Rating – Stress Management – Entrepreneurship development programme.

Unit – III

Micro, small and medium Enterprises – Definition – Characteristics – Objectives – Advantages and disadvantages – Importance – Problems of Micro, small and medium (MSM) enterprises – Steps involved in starting up a business.

Unit – IV

Finance and Accounting – Need – Source of Finance, Term loans – Capital structure – Financial Institutions – Taxation.

Unit – V

Women Entrepreneur – Concept – Reasons for the slow growth in India – Problems of women Entrepreneurs – Measures for the development of women Entrepreneurs in India – Sickness of small business – Concept - Consequence - Connective measures.

Reference Books

1. S.S.Kanka: Entrepreneurial Development, Sultan Chand.
2. C.B. Gupta & N.P.Sreenivasan : Entrepreneurial Development, Sultan Chand.
3. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
4. Nirmal K. Gupta: Small industry – Challenges and Perspectives, Anmol Publications.
5. Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.

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PG - COURSES – AFFILIATED COLLEGES
Course Structure for M. Com.
(Choice Based Credit System)
(With effect from the academic year 2017-2018 onwards)

Sem.	Sub. No.	Subject status	Subject Title	Contact Hrs./ Week	Credits
(1)	(2)	(4)	(4)	(5)	(6)
III	12	Core-11	Advanced Corporate Accounting	6	4
	13	Core-12	Taxation and Tax Planning	6	4
	14	Core-13	E-Commerce	5	4
	15	Core-14	Human Resources Management	5	4
	16	Core-15	Research Methodology	4	4
	17	Elective-2	Modern Banking	4	3
	Sub Total				30
IV	18	Core-16	Advanced Cost Accounting	6	4
	19	Core-17	Computerized Accounting package – Tally 9.0 (Lab-4; Theory-2)	6	4
	20	Core-18	Indirect Taxation	5	4
	21	Core-19	Financial Markets	5	4
	22	Core-20	Project	8	8
	Sub Total				30
Total				120	90

For the Project, flexible credits are b/w 5 – 8 & Hours per week are b/w 10 - 16.

Total number of credits ≥ 90	:	90
Total number of Core Courses	:	20 (19 T + 1 Prj.)
Total number of Elective Courses	:	2
Total hours	:	120

Total Credits

First Semester 20 credits

Second Semester 23 credits

Third Semester 23 credits

Fourth Semester 24 credits

Total number of Credits 90

Total number of papers/courses 22

Internal Assessment:

Internal Assessment is for 25 marks. Internal Assessment shall be done in the following manner:

- | | | |
|------|---|-------------|
| i) | The average of the best two scores of the students from three tests of an hour duration shall be averaged | -- 15 marks |
| ii) | Assignment | -- 4 marks |
| iii) | Seminars | -- 6 marks |
| | | ----- |
| | | 25 marks |
| | | ===== |

Passing Minimum:

There is a pass minimum of 50 for external and overall components

For all problems involving papers 60% for problem and 40% for theory questions shall be asked.

(For Indirect Taxation Theory 80% and Problem 20%)

Industrial Visit

Industrial visits are compulsory for students of commerce. On duty leave shall be sanctioned to the staff accompanying the students.

Eligibility for admission

A Candidate who has passed the B.Com, or B.A. (Corporate Secretaryship), or B.B.A., (Bank Management), or B.A. (Co-op), or B.A. (Indus. Org.) or B.Com. (C.A) degree is eligible for admission in to M.Com.,

**MODEL QUESTION PATTERN FOR M.Com., COURSE
WITH EFFECT FROM 2017-2018.**

The question paper consists of 3 sections, A, B and C.

Questions should cover all the units in the syllabus.

In case of quantitative papers questions shall be in the ratio of 60 percent for problem and 40 percent for theory.

Section –A

Multiple choice questions. (10 x1=10)

Section – B

In this Section 5 questions are to be asked with internal choice(5 x5= 25)

Section – C

In this section 5 questions are to be asked with internal choice.(5 x8= 40)

ADVANCED CORPORATE ACCOUNTING

L	T	P	C
6	0	0	4

Pre- requisites:

1. The students should have basic knowledge on financial accounting
2. The students should have general idea about companies.

Objectives:

1. To educate students on recent developments in corporate accounting
2. To teach the students on various requirements of corporate reporting.
3. To develop skill in preparation of accounts of companies.
4. To help the students to understand the techniques of restructuring and liquidating corporate entities.
5. To make the students to qualify to get employment in corporate companies

Outcomes:

1. On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts
2. The students shall have a comprehensive understanding on the advanced issues in accounting.
3. The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
4. The students shall get an exposure on the accounts of electricity companies

Unit I

Alteration of Share Capital& Amalgamation Absorption and Reconstruction;

Alteration of Share Capital - Procedure for Reducing Share capital. **Amalgamation, absorption and External reconstruction** - Methods of Computing purchase consideration-types of amalgamation. Internal reconstruction Vs External reconstruction – simple problems. (20L)

Unit II

Valuation of Goodwill& Liquidation of companies:

Valuation of Goodwill – Factors determining the value of Goodwill-Methods of valuation of Goodwill. **Valuation of shares** – Methods of valuation of shares – **Liquidation of companies** – Liquidators final statement of accounts – simple problems. (15L)

Unit III

Accounts of Banking Companies:

Accounts of Banking companies - Rebate on bills discount – Assets classification and provisions – preparation of various schedules and final accounts – Simple problems. (15L)

Unit IV

Accounts of Insurance companies:

Accounts of Insurance companies : Life Insurance and General Insurance – Preparation of various schedules and final accounts. Simple problems. (20L)

Unit V

Double Accounting & Accounts of Holding Companies:

Double Accounting – Accounts of Electric supply companies (including railways and public utilities). Replacement of assets – preparation of final accounts.**Accounts of Holding companies** : steps involved in preparation of consolidated balance sheet - legal provisions – simple problems. (20L)

(Total :90L)

Reference books

Advanced Accountancy ,S.P.Jain and K.L.Narang.

Advanced Accounts,M.C.Shukla, T.S.Grewal, S.C.Gupta

Advanced Corporate accounts – by M.A.Arulanandam, K.S.Raman

Advanced Accountancy, R.L.Gupra, M.Radhaswamy.

TAXATION AND TAX PLANNING

L	T	P	C
6	0	0	4

Pre- requisites

The students must have a basic knowledge on taxation and corporate accounting practices.

Objectives:

1. To educate the students on tax implications on business.
- 2.To feed latest developments in corporate taxations
3. To make the students to know about various tax planning methods to minimize tax liability.
5. To educate tax planning and assessment procedures for individuals, firms and companies.

Outcomes:

1. Students shall get working knowledge on the legitimate way of tax planning
2. Students get an understanding on the objectives of taxation
3. Students shall be able to compute different tax liabilities for individuals and corporate bodies
4. Students acquire skill to prepare and submit tax returns for individuals and corporate bodies

Unit – I

Introduction to Income Tax:

Income Tax – History of Income tax in India - Basic Concepts - Definitions – Agricultural income – Scope of Total Income - Residential status and Incidence of Income Tax – Capital and Revenue – Incomes which are exempted from Tax.

Tax Planning – meaning – Tax Planning and Tax evasion - Tax saving. (20L)

Unit –II

Heads of Income:

Heads of Income – Salary Income - Basis of Charge - Computation of Gross Salary Income – Deductions from Salary income – Problems on computation of Salary Income – Tax Planning aspects in assessment of Salary Income (20L)

Unit – III

Income from House Property:

Income from House property – Basis of Charge - Computations of House Property Income – Deductions form House Property Income - Assessment of income of co-owners of House property – Income from Foreign house property – Problems – Tax Planning aspects in assessment of House Property Income **(15L)**

Unit – IV

Income from Business and Profession:

Income from Business and Profession – Definition - Basis of charge – computation of business or profession income – Deductions allowable – Depreciation allowance Disallowed deductions – Problems on computation of Business and Profession - Tax Planning aspects in assessment of Income from Business and Profession. **(15L)**

Unit – V

Capital Gains:

Capital gains – Basis of Charge - Definitions – Capital assets – Transfer – computation of income from Capital Gains – Exemptions allowable from the Capital Gains Income - Problems - Tax Planning aspects in assessment of Income from Capital gains. **(20L)**

(Total :90L)

Reference books

1. Dr.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, Sahitya Publication, Agra, Latest Edition
2. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, KalyaniPublishers,Latest Edition
3. SinghaniaVinod K., Direct Taxes Law and Practice, Taxman Publications, New Delhi,Latest Edition
4. PagareDinkar, Income Tax Law and Practice, Latest Edition

E-COMMERCE

L	T	P	C
5	0	0	4

Pre- requisites:

Students need a solid understanding on marketing principles and the basic concepts of Information Communication Technology.

Objectives:

1. To buildup basic knowledge on electronic business.
2. To educate students on online marketing.
3. To make e commerce and internet marketing familiar with students.
4. To make the students to devise marketing strategies for concerns engaged in e-commerce.
5. To understand the current status of e-business.

Outcomes:

1. Students shall understand the fundamental principles of e-business and e-commerce.
2. The learners shall understand the impact of information and communication technologies on business.
3. Students shall understand the tools and services used by virtual e-commerce sites.

Unit I:

Introduction to E- Commerce;

Introduction to E-Commerce: Meaning, Significance and scope of E-commerce – Traditional Commerce and E-commerce – Advantages and disadvantages of E-commerce - Technical and Non-technical limitations of E-commerce. Online shopping sites in India.(10L)

Unit II:

Application of E- Commerce:

Application of E-commerce : Basic in E-commerce – Introduction to E - commerce Modules – B2B Modules, Advantages and disadvantages of B2B – B2C Modules – Electronic Retailing and malls. The process of electronic shopping, Electronic Catalogs, interactive

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advertising, and marketing – Benefits and limitations of internet advertising – Impact of E-commerce on business opportunities in E- commerce. **(15L)**

Unit III:

Inter,Intra and Extranets:

Internet, Intranets and Extranets -Introduction to Internet – Components of Internet – Business use of the Internet – Categories of Internet – Intranet – Advantages and disadvantage of Intranet & Extranet -Relationship between Internet, Intranet and Extranet – Difference between Internet and Extranet-Mobile E-Commerce Technology (M-Commerce). **(15L)**

Unit IV:

Electronic Data Interchange:

Introduction to electronic data inter change [EDI] - definition, benefits of EDI, limitations of EDI, EDI transaction and EDI Application- SMTP,POP and FTP Protocols- Network Layers and TCP/IP Protocols **(20L)**

Unit V:

E-Commerce Supporting Functions:

E-commerce Supporting Functions: Purchase and sale procedure- Supply Chain Management [SCM], Value chains in e-commerce, Value chain management – Electronic Payment system- authentication of payment, mode of payment. Electronic credit and debit cards, smart cards, and electronic cash -Risks in EPS – digital signature, Encryption, electronic certificate, Firewall, secure electronic transaction (SET) –

Security issues in E-Commerce- protocols-SSL-SHTTP-Computer Crimes-Security in E-Commerce. **(15L)**

(Total:75L)

Reference books

- 1.E-Commerce and its Applications,U.S.Pandey, Rahul Srinivastava, SaurabhShukla,S.Chand& Company Ltd
2. E-commerce, C.S.V. Murthy, Himalaya Publishing House
3. E-commerce, David Whiteley, McGraw Hill
4. E-commerce, P. Joseph, PHI Publication
5. E-commerce,The cutting edge of business, K. Bajaj and Nog TMH.
6. Information Technology in business, J.A. Senn, Prentice Hall

HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	0	0	4

Pre-requisites:

1. Students should have knowledge on the fundamental concept of Human resources
2. Students should have the knowledge on the working of proprietary, partnership and joint stock company form of organisation.

Objectives:

1. Imparting knowledge on the importance of human resource management in business.
2. Assisting the learner to apply the principles of human resource management gained through this course in solving the major personnel issues,
3. Helping to improve self-confidence of the students
4. Developing Human Resource Management skill
5. Educating modern practices of human resources management.

Outcome:

1. The learners shall be able to develop HR plan to their concern.
2. Articulates the critical issues and challenges involved in contemporary human resource management
3. Highlights specific issues that determine the success or failure of HRM practices

Unit –I

Introduction to HRM;

Human Resource Management-Meaning – Definition –Objectives –Need – H.R. Planning –H.R. Function – H.R.Philosophy – Strategic Human Resource Management –Trends in HRM – Role of HR managers. (10L)

Unit- II

Job Design and Job Analysis:

Job Design –Job Analysis – Job Description –job Specification –Recruitment –Source and Techniques – Assessment of Recruitment Programme –Selection –Procedure- Test –Basic Testing Concepts –Types of Test –Interview –Types – Interview Process –Qualities of a Successful Interviewer –Common Interviewing Mistakes –Placement. **(15L)**

Unit –III

Training:

Training –Meaning –Importance –Benefits –Need –Training Vs Development –Training Objectives –Principles –Methods –Assessment of Training Needs –Assessment Methods – Management Development –Objectives –Essential Ingredients of the Management Development Programme – Techniques of Management Development - On the Job and Of the Job Techniques –Performance Appraisal –Meaning –Need –Purpose –Methods –Essential Characteristics of an Effective Appraisal System –Uses – Problems –Advantages. **(20L)**

Unit- IV

Job Evaluation:

Job Evaluation –Meaning –Objectives –Principles – Procedures –Methods –Problems – Rewards –Types –Financial Vs Non- Financial Rewards –Salary Administration –Concepts – Need – Objectives –Principles –Elements –Factors Affecting Wage/Salary Levels –Fringe Benefits – Need for Extending Fringe benefits –Objectives –Types – Non-Monetary rewards. **(20L)**

Unit –V

Industrial Relations:

Industrial Relations –Meanings –Characteristics –Objectives –Functions –Conditions- Factors – Actors –HRM Vs IR –Approaches –Trade Union – Meanings – Definition – Characteristics –Functions – Methods of Achievement of Objectives – Union Structure –

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Problems – Measures to strengthen Trade Union Movement in India –Collective Bargaining – Definition – Characteristics –Importance – Need –Principles –Essential Conditions for the Success of Collective Bargaining –Functions –Collective Bargaining Process –Grievance Procedure and Discipline Procedure. **(20L)**

(Total:75L)

Books for Reference

1. Human Resource Management, C.B .Gupta. Sultan Chand&Sons
2. Human Resource Management,L .M .Prasad, Sultan Chand &Sons.
3. Essentials of Human Resource Management and Industrial Relations,P. SubbaRao.Himalaya Publishing House.
4. Personal Management,C.B. Memoria, S. V.Gankar .Himalaya Publishing House.
5. Human Resource Management,K. Aswathappa, Tata McGraw Hill Education Private Ltd.

RESEARCH METHODOLOGY

L	T	P	C
4	0	0	4

Pre-requisites:

Students should have basic knowledge on statistical methods. Students should have analytical ability.

Objectives:

1. It aims to develop an understanding on the basic framework of research process
2. It makes to understand various research design and techniques
3. To identify various sources of information for literate review and data collection
4. Organise and conduct research in more appropriate manner

Outcomes:

1. Ability to plan and undertake research shall improve.
2. Improve the knowledge of research process
3. Students shall be able to analyse and interpret the research output.

UNIT – I

Introduction to Research Methodology:

Research and research methodology – Methods of social research – Scope for research – Procedures in research – Fact concepts and theory – Scientific method. **(10L)**

UNIT – II

Selection of Research Problem:

Selection and formulation of research problem – Research design – sampling design – Methods – Sample size determination - Sampling errors – Causes and control – Selection of appropriate method of sampling. **(15L)**

UNIT –III

Methods of Data Collection:

Methods of data collection – Primary - Questionnaire – Observation methods – Designing questionnaire / Interview schedules – Secondary data. **(10L)**

UNIT – IV

Statistical Analysis:

Statistical analysis – Brief Introduction to computer software to do statistical analysis and websites – Diagram – Graphs – Commonly used statistical tools in research – Scaling techniques. **(15L)**

UNIT –V

Processing of Data:

Processing of data – Analysis of data – Interpreting statistical / Graph data- Research Report – Problems and precautions – Conventions in writing a Research Report – Annexure Bibliography. **(10L)**

(Total:60L)

Books for reference:

1. Kothari, C.R., Research Methodology: Methods and Techniques, New Age International, New Delhi, 2013.
2. Zikmund, William G., Business Research Methods, Thomson Asia, Singapore, 2003.
3. Krishnaswami O.R., Methodology of Research in social science, Himalaya publishing House, Mumbai 2003.
4. Copper, Donald R. and Pamela S. Schindler, Business Research Methods, Tata McGraw-Hill, New Delhi, 2003.
5. Gupta S.P. (2005) Statistical Methods, Sultan Chand & Sons, New Delhi

MODERN BANKING

L	T	P	C
4	0	0	3

Pre-requisites:

Students are required to have knowledge on banking practices.

Objectives:

1. Introducing the modern banking system and practices to the learners
2. Develop an in depth knowledge on the modern banking system
3. Imparting functional knowledge in the areas of banking process and procedures
4. Developing an understanding on the traditional and modern functions of banks

Outcomes:

1. The students shall gather knowledge on modern banking and financial system in India
2. The learners shall get a firsthand knowledge about products of commercial banks
3. Students shall get thorough knowledge on the working of modern banking system

UNIT- I

Introduction to Bank

Banking - System – Role of Banks in Economic Development – Central Banks – Functions – Credit Control measures – Role of RBI in Regulatory and Controlling Banks. (10L)

UNIT – II

E-Banking:

E- Banking – Meaning – E-Banking and Financial Services – Risk Management for E-Banking – Challenges, Strength ,Weakness ,Opportunities and Threats of E- Banking - Internet Banking – Mechanics - Drawbacks of Internet Banking –Future outlook. (15L)

UNIT- III

Mobile Banking;

Mobile Banking – Meaning – Services – Security issues –Telephone Banking – Mechanism – Telephone Banking system – Home Banking – Anywhere and Anytime Banking - Electronic Pass Book - Call centers (15L)

UNIT – IV

ATM:

ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Electronic Money – Mode of Issue and Implications – E- Money and Monetary Policy – Policy issues of RBI – Electronic Funds Transfer System – RTGS – Debit Card – Credit Card – Smart Card – IMPS – NEFT. **(10L)**

UNIT – V

Indian Financial Network:

Indian Financial Network – Features – Application – Recent trends in Indian Banking – Electronic clearing services – SWIFT – Types of messages and message format in SWIFT – Bank information code. **(20L)**

(Total:60L)

References:

1. Indian Banking System:K.C.Shekhar and LakshmyShekhar, Vikas Publishing House Private Ltd.,New Delhi.
2. Modern Banking Theory and Practice:Muraleedharan, PHI Learning Pvt. Ltd., New Delhi
3. Indian Banking: S.Nataraj and R.Parameswaran, S.Chand& Sons Publisher, New Delhi.
4. Modern Banking of India:O.P.Agarwal, Himalaya Publishing House, Mumbai.
5. Knowledge based system in banking sector:R.V.Kulkarni
6. Computer Application in business and Commerce and Banking:R.S.Viramani

ADVANCED COST ACCOUNTING

L	T	P	C
6	0	0	4

Pre-requisites:

Students should have knowledge on cost structure.

Objectives:

1. Educating the students on the differences between cost accounting, management accounting and financial accounting
2. Making the students to understand the assumptions underlying material, labour, overheads
3. Educating students on reconciliation of cost and financial accounts
4. Teaching different types of costing system in operation

Outcomes:

Students undergoing this course shall

1. Apply cost accounting in decision making
2. Understand better about of cost ,
3. Analyse the basic cost flow model
4. Summarise and prepare cost reports

Unit I

Introduction to Costing:

Costing – Meaning, Definitions- Difference between cost and financial accounts – Analysis of Cost and Cost Centre – Cost concepts - Installation of Cost System – Preparation of cost sheet – Tenders and Quotations. **(15L)**

Unit II

Elements of Costing:

Elements of Costing – Cost determination and Control over Individual elements of Costing – Accounting for Material, labour and overheads. **(15L)**

Unit III

Methods of Costing:

Methods of Costing – Job Costing – Process Costing – Job Costing Vs. Process Costing – Process losses – Inter Process Profit – Equivalent production – Joint products and By Profit Costing. **(20L)**

Unit IV

Contract Costing:

Contract Costing – Operating Costing – Transport Costing – Objectives – Classification of Costs, Selection of units, ascertainment of costs. **(20L)**

Unit V

Cost Control Accounts:

Cost Control Accounts – Integrated Costing – Reconciliation of Cost and Financial Accounting – Cost Audit – Programmes and Procedures. **(20L)**

(Total: 90L)

Reference Books:

1. Jain, S.P. & Narang, K.L. Cost Accounting, Kalyani Publishers, Agra. 2003
2. Wilson, M. Cost Accounting, Himalaya Publishing House, Bangalore, 2012.
3. Pillai.R.S.N & Bagavathy Cost Accounting, S.Chand & Co., New Delhi.

COMPUTERIZED ACCOUNTING PACKAGE-TALLY 9.0

L	T	P	C
2	0	4	4

Pre-requisites:

Students should have computer and accounting knowledge

Objectives:

1. Helping the students to work with accounting software
2. Assisting the students to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statements, do accrual adjustments and also print financial statements
3. To make the students ready with the skill needed for employability.

Outcomes:

1. After successfully qualifying the practical examination, students will be able to work on the software independently.
2. Students shall possess required skill needed to become a data operator in companies.
3. Students shall by their own create company, enter voucher entries, etc., in software.

Unit-I Introduction to Tally

New features of Tally 9.0 – Tally screen components – Creating company in Tally – company features – creating accounting ledgers – creating inventory ledgers – creating stock item, stock group, stock category – Creating cost categories and cost centers –types of vouchers.

(5L; 10P)

Unit-II POS and BRS

POS – types of Accounting and Inventory vouchers – Trial balance – Final accounts with adjustments – Bank Reconciliation Statement – Need and importance of BRS – Reasons for the difference between pass book and cash book – process of reconciliation – ledger creation and effective date for reconciliation.

(5L; 10P)

Unit-III Value Added Tax

Meaning of VAT – General technologies used in VAT – VAT rates – computation of VAT – VAT classification – ledger creation for VAT – Voucher entry – input credit adjustments for capital goods – features of composite dealers – VAT composition computation report – VAT composition returns. **(5L; 10P)**

Unit -IV TDS and TCS

Features of TDS – creation of ledgers in TDS –account classification of TDS – TDS deduction for advance payment and balance payment – TDS computation report – TDS pending statement – features of TCS – TCS on contracts, license and lease – TCS reports. **(5L;15P)**

Unit-V Service Tax and Excise dealer

Features of Service tax – creation of ledgers and input credit and input adjustment of service tax – service tax reports Basic concepts of Excise dealer – creating ledgers, vouchers in Excise dealer – Dealer Excise report – Excise stock register. **(10L;15P)**

(Total: 30L;60P)

Reference Books

1. A.K.Nadhani and K.K.Nadhani, “Implementing Tally”, BPB Publications.
2. P.Mohan, “Information Technology for Business” Himalaya Publishing House.

Internal :50 Marks (Theory -25;Practical-25)

a)Theory:(25 Marks)

Internal mark for theory part shall be awarded as below:

- i) The average of the best two scores of the student from three tests of an hour duration shall be averaged -- 15 marks
- ii) Assignment -- 4 marks
- i) Seminars -- 6 marks

25 marks
=====

b) Practical :(25Marks)

Internal mark for Practical part shall be awarded as below:

Record Note	= 5 Marks
Program / Procedure writing	5 x 2 = 10 Marks
Debugging	2.5 x 2 =5 Marks
Result	2.5 x 2 =5 Marks
	=====
Total	25 Marks

=====

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

Record Note	= 10 Marks
Program / Procedure writing	10 x 2 =20 Marks
Debugging	5 x 2 =10 Marks
Result	5 x 2 =10 Marks
	=====
Total	50 Marks

=====

b) Practical examination should be conducted by both internal and external examiners

c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Batch I	Set	A	B	C
Batch II	Set	D	E	F
Batch III	Set	B	D	E
Batch IV	Set	A	C	F

List of Practical

1. Accounting ledgers and vouchers creation
2. Inventory ledgers and vouchers creation
3. Ledgers and vouchers creation of VAT
4. Ledgers and vouchers creation of TDS
5. Ledgers and vouchers creation of TCS
6. Ledgers and vouchers creation of ST
7. Ledgers creation and preparation of BRS
8. Ledger creation of POS
9. Final account and its adjustments
10. Trial balance

INDIRECT TAXATION

L	T	P	C
5	0	0	4

Pre- requisites

The students must possess basic knowledge of taxation

Objectives:

1. To provide a basic knowledge about GST.
2. To expose the students with the latest development in GST.
3. To train the students to calculate GST
4. To assist in indirect tax planning
5. To develop an understanding on customs law

Outcomes

1. Students will get an understanding on indirect taxation system in India.
2. Students will get working knowledge on GST.
3. Students will be able to compute GST.
4. Students will prepare and submit returns for GST.

Unit – I

Introduction to Indirect taxes

Indirect Taxes- Meaning - Features- Types-Merits- Demerits- Major reforms in indirect taxation in India- Direct Tax Vs. Indirect Tax. **(10L)**

Unit –II

Goods & Service Tax

Goods and Service Tax Act 2016- Introduction - Meaning- Definition- objectives- features-- Application - Administration of GST- VAT and indirect taxes Vs. GST-Advantages and Disadvantages **(15L)**

Unit – III

Types of GST

Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India- Types of GST- Central GST- State GST- Integrated GST- Union Territory GST (15L)

Unit IV

Goods & Service Tax Registration Procedure

Tax invoice-GST rates for Goods and Services - Payment of Tax-input Tax Credit (ICT) - Returns - types - Due date - Penalty - GST on e-commerce - Simple problems on Goods and Services Tax. (15L)

Unit V

Customs Law

Definitions - Circumstances of levying duty - Circumstances under which no Duty will be levied - Types of Duties- Exemption from Customs Duty- Valuation of Imported Goods- Valuation of Export Goods - Import Procedure - Warehousing - Export Procedure - Duty Drawback- Simple problems on computation of customs value and duty. (20L)

(Total: 75L)

(Theory 80% and Problem 20%)

Books for Reference

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016
4. Customs Tariff of India - R.K. Jain
5. Provisions of GST Act 2016.
6. GST Law & Procedure, Anandaday Misra, Taxman

FINANCIAL MARKETS

L	T	P	C
5	0	0	4

Pre-requisites:

Students should have the basic knowledge on the financial system of the country and known about investment avenues.

Objectives:

1. The Course aims at providing the students on basic knowledge about the financial markets
2. Developing an analytical framework needed to understand financial markets and institutions
3. Introduce the real-world issues and problems in financial markets to students.
4. Educating the pricing conventions in the financial market
5. Educating the students on the role of intermediaries and its regulating bodies.

Outcomes:

1. Students shall understand the mechanism of financial market.
2. Students shall acquire knowledge on different securities traded in Stock Exchange.
3. The learners shall apply different valuation techniques to determine share prices.
4. By the end of the course students shall be able to assess the risk and return associated with financial assets
5. The taught shall be able to frame an optimal mix of debt and equity financing.

Unit–I

Indian Financial Systems

Financial System and its Functions-Financial concepts-Financial Assets-Financial intermediaries-Financial Markets-Classifications-Capital Market-Classification- Money Market –Classification-Foreign Exchange Market-Financial Instruments-Financial System and Economic Development-Weakness of Indian Financial System. **(10L)**

Unit-II

Money Market

Definition-Characteristics-Objectives-Money market Vs Capital market-Features of a Developed Money market-Importance of Money Market –Composition of Money Market –Call Money Market-Commercial Bill Market-Treasury Bill Market-Money market Instruments- Structure of Indian Money market- Features –Recent Developments. **(15L)**

Unit-III

New Issues Market

New Issues Market-Meanings- Functions-Methods of floating New Issues- General guidelines for New Issues Principal steps of a Public Issues- Instruments in New Issues Market-Players in New Issues Market- Recent Trends- Advantages and Disadvantages of Primary Market- Stock Exchange-Distinction between New Issues Market and Stock Exchange **(15L)**

Unit-IV

Secondary Market

Introduction-Services of Stock Exchanges- Organisation of Stock Exchanges in India Traditional Structure of Stock Exchanges- Recognition of Stock Exchanges-Listing of Securities- Registration Procedures of Stock Brokers-On Line Trading- Genuine Trading Vs Speculative Trading- Defects of Indian Secondary market- Recent Developments. **(15L)**

Unit-V

SEBI, OTCEI and NSE

SEBI- Objectives- Functions- Powers- Organisational set up-SEBI guidelines to- Primary Market-Secondary Market – Foreign Institutional Investors – Bonus Issue- Right Issue- Investors Protection- Recent Reforms-Features of OTCEI- Promoters and Participants- Trading in OTCEI Exchange- Listing Operational High Lights- NSE- Objectives – Features – Stock Exchange Vs NSE Vs OTCEI **(20L)**

(Total: 75L)

Books for Reference

1. Financial Markets and Services.Gordon, Natarajan.Himalaya Publishing House.
2. Banking and Financial Systems.D.M.Mittani. E. Gardon. Himalaya Publishing House.
3. Financial Institutions and Markets. L. M. Bhole,JitendraMahakud. Tata McGraw-Hill Education Private Ltd.
4. Merchant Banking and Financial Services, S.Guruswamy, Vijay Nichole Imprints Private Limited
5. Financial Markets and Institutions, S.Gurusamy, Vijay Nichole Imprints Private Limited.

Guidelines for Project work

1. Every P.G Student is required to prepare a project report -subject related –based on the fieldwork and studying the current trends under the guidance of a 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. The project report shall be about 60 pages (Minimum).
5. The project work should be of such a nature that it could prove useful or be relevant to Business/Management.
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 Report Writing and 50 for viva voce.
8. Evaluation for viva voce shall be jointly done by external and internal examiners.
9. Project report should be signed by the teacher guide and Head of the Department.

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI

PG – COURSES - AFFILIATED COLLEGES

Course Structure for M.Com

(Choice Based Credit System)

(With effect from the Academic Year 2021 – 2022 onwards)

Sem	Sub. No.	Subject status	Subject Title	Contact Hrs./ Week	Credits
I	1	Core-1	Accounting for Management	6	4
	2	Core-2	Statistics	6	4
	3	Core-3	Management Concepts and Organisational Behaviour	6	4
	4	Core-4	Insurance and Risk Management	6	4
	5	Core-5	International Business	6	4
				30	20
II	6	Core-6	Advanced Financial Management	6	4
	7	Core-7	Quantitative Techniques	6	4
	8	Core-8	Corporate Legal Framework	4	4
	9	Core-9	Enterprise Resource Planning	5	4
	10	Core-10	Corporate Social Responsibility	5	4
	11	Elective-1	From list	4	3
				30	23
III	12	Core-11	Advanced Corporate Accounting	6	4
	13	Core-12	Taxation and Tax Planning	6	4
	14	Core-13	Computerized Accounting with Tally	5	4
	15	Core-14	Human Resource Management	5	4
	16	Core-15	Business Research Methods	4	4
	17	Elective-2	From list	4	3
				30	23
IV	18	Core-16	Applied Costing	6	4
	19	Core-17	Indirect Taxation	6	4
	20	Core-18	E-Commerce	5	4
	21	Core-19	Financial Markets and Institutions	5	4
	22	Core-20	Project	8	8
				30	24
			Total	120	90

Electives for II Semester

1. Credit Management
2. Business Analytics
3. Customer Relationship Management

Electives for III Semester

1. Consumer Rights and Education
2. Financial Derivatives
3. Management Information System

For the Project, flexible credits are b/w 5 – 8 & Hours per week are b/w 10 - 16.

Total number of credits ≥ 90	: 90
Total number of Core Courses	: 20 (19 T + 1 Prj.)
Total number of Elective Courses	: 2
Total hours	: 120

Total Credits

First Semester	: 20 credits
Second Semester	: 23 credits
Third Semester	: 23 credits
Fourth Semester	: 24 credits
Total number of Credits	: 90
Total number of papers/courses	: 22

Internal Assessment: Internal Assessment is for 25 marks.

Internal Assessment shall be done in the following manner:

- | | | |
|------|---|-------------|
| i) | The average of the best two scores of the students from three tests of an hour duration shall be averaged | -- 15 marks |
| ii) | Assignment | -- 4 marks |
| iii) | Seminars | -- 6 marks |
| | | ----- |
| | | 25 marks |
| | | ===== |

Passing Minimum:

- There is a pass minimum of 50 for external and overall components :
- For all problems involving papers 60% for problem and 40% for theory questions shall be asked.
- (For GST and Customs Procedure: Theory 80% and Problem 20%)

Industrial Visit:

Industrial visits are compulsory for students of commerce. On duty leave shall be sanctioned to the staff accompanying the students.

Eligibility for admission:

A Candidate who has passed the B.Com, or B.A. (Corporate Secretaryship), or B.B.A., (Bank Management), or B.A. (Co-op), or B.A. (Indus. Org.) or B.Com.(C.A) degree is eligible for admission in to M.Com.

Accounting for Management

L	T	P	C
6	0	0	4

Objectives

1. To acquaint the students with the applicability of financial statements for decision making
2. To develop the skills for preparation, analysis and interpretation of financial statements
3. To enable the students to take decisions using management accounting tools
4. To teach the mechanics of preparation of cash flow and funds flow statements
5. To understand standard costing and variance analysis

UNIT I Introduction : Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

UNITII Analysis of financial statements: Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis

UNIT III Funds flow statement and Cash flow statement: Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV Standard Costing and Variance analysis: Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis –Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

UNIT V Budget and Budgetary control: Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: Question paper shall consist of 40% Theory and 60% Problems

Learning Outcome

After the completion of the course, the students must be able to:

1. Have a good understanding of the applicability of financial statements for decision making
2. Gainknowledge of preparation, analysis and interpretation of financial statements
3. Describe the usage of management accounting tools
4. Prepare cash flow and funds flow statements
5. Gain mastery over the preparation of variance analysis

References :

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
8. Reddy, T.S. &Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College

STATISTICS

L	T	P	C
6	0	0	4

Objectives:

1. To enable the students to learn about probability distribution and its application to business.
2. To know about hypothesis and testing of hypothesis
3. To teach non parametric test in detail
4. To know the statistical decision theory
5. To enable the students to know about statistical quality control

Unit I Probability Distribution: Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

Unit II Statistical Inference: Test of Hypotheses: – Standard error and sampling Distribution - procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III Non Parametric Tests: Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test.

Unit IV Statistical Decision Theory: Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

Unit V Statistical Quality Control: Control charts for variables and attributes-Acceptance sampling

Learning Outcome:

After the completion of the course, the students must be able to:

1. Gain knowledge about probability distribution and its application to business
2. Get an understanding about hypothesis and its testing
3. Gain knowledge of non-parametric tests
4. Learn about statistical decision theory
5. Gain an understanding of statistical quality control.

References:

1. Statistical methods - S.P.Gupta
2. Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
4. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.
5. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

Objectives

1. To enable the students to learn the basic concepts of Management
2. To make the student acquainted with the theories of Motivation
3. To teach Group Dynamics
4. To know the Organisational factors in power distribution
5. To enable the students to know about organisational culture

UNIT-I: Management meaning –functions of management-principles- Concept and nature of organizational behaviour-OB and experiments-Human behaviour approach- OB models- Personality: Concept-personality theories –determinants of personality-personality and behaviour- organizational applications of personality-perception: concept-perceptual process –perceptual selectivity-interpersonal perception –managerial applications of Perception.

UNIT-II Learning: concept-nature –components of learning process –factors affecting learning – reinforcement –concept –nature-Maslows need Hierarchy theory –Herzberg's motivation Theory – McGregor's theory X and Y –incentives important elements of a sound motivational system-Attitude: concept of attitude-attitudes and behaviour –factors in attitude formation.

UNIT-III Stress: concept –features causes of stress –effects of stress .Interpersonal behaviour – nature- levels of self-awareness –Group dynamics definition –concept of group –type of group – formal group –committee –reasons for use of committees measures for making committee effective – informal group –causes- working problems –group behaviour –group norms –group decision making process –brainstorming.

UNIT-IV Power –concept –importance –types –power distribution –Organisational factors in power distribution –concentration of power –tactics to gain power –authority :concept –authority Vs power –major qualities essential for leadership—styles.

UNIT –V Organisational change and development –organisational culture-international organisational behaviour –conflict –positive and negative aspects of conflict –workers participation in management –advantages and demerits.

Learning Outcomes:

After the completion of the course, the students must be able to:

1. Gain knowledge about the concepts of Management
2. Get an understanding about the behavioural change based on Motivation
3. Gain knowledge of the Group Dynamics and conflict management
4. Learn about tactics to gain power
5. Gain an understanding of Organisational change and development

Text Book:

1. Organisational Behaviour –L.M.PRASAD, Sultan Chand and Sons

Reference books

1.Organisational Behaviour by Dr S.S.Khanka

2.Organisational Behaviour by Fred Luthans

3. Organizational Behaviour by Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Pearson

Ratin: 4.5 out of 5.

4. Organisational Behaviour: Text, Cases & Games by K . Aswathappa, Himalaya Publishing House

INSURANCE AND RISK MANAGEMENT

L	T	P	C
6	0	0	4

Objectives

1. To familiarize the student’s competence in Insurance at an advanced level
2. To focus on increasing proficiency in the basic Insurance, rules, policy , Risk in the workplace, etc.
3. To impart knowledge on the principles of life insurance and types of policies
4. To teach students on the nature and types of non-life insurance policies
5. To make the students understand on the various aspects of risk management

Unit I Introduction to Insurance – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

Unit II Life Insurance Nature and Policy types: Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

Unit III Non-Life Insurance and Policy types: Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

Unit IV Insurance Market: Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

Unit V Insurance Customers and Risk Management: Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain competence on Insurance at an advanced level
2. Describe the basic Insurance, rules, policy , Risk in the workplace, etc
3. Gain knowledge on the principles of life insurance and types of policies
4. Understand the nature and types of non-life insurance policies
5. Familiarize on the various aspects of risk management

References :

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. NaliniP.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), [Insurance Theory and Practice](#), Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

INTERNATIONAL BUSINESS

L	T	P	C
6	0	0	4

Objectives

1. To teach the basics of international business
2. To acquaint students on the international trading environment
3. To gain an understanding on the multinational enterprises
4. To learn the various aspects of international financial management
5. To enable the students to gain an understanding on the recent developments in international business

UNIT I Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNITII International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNITIII Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNITV Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain knowledge on the basics of international business
2. Get an acquaintance on the international trading environment
3. Understand the multinational enterprises
4. Get the description of various aspects of international financial management
5. Gain an understanding on the recent developments in international business

References :

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

ADVANCED FINANCIAL MANAGEMENT

L	T	P	C
6	0	0	4

Objectives

1. To understand the theoretical framework of financial management in business corporations
2. To make an in depth analysis of various sources of financing and financial planning
3. To impart knowledge of managing assets of the company
4. To acquaint the students with types of leverages
5. To enable the students to understand the capital structure and dividend theories

UNIT I Foundations of finance: Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India(Theory)

UNIT II Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types- Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios(Theory)

UNIT III Management of assets: Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis(Theory)

UNIT IV Leverages and Dividend Decision: Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

UNIT V Investment Decisions: Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting(Theory & Problems)

Note: Question paper shall consist of 40% Theory and 60 % Problems

Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain an understanding of the theoretical framework of financial management in business corporations
2. Understand various sources of financing and financial planning
3. Describe management of assets of the company
4. Understand leverages
5. Gain an understanding of the capital structure and dividend theories

References :

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi

QUANTITATIVE TECHNIQUES

L	T	P	C
6	0	0	4

Objectives:

1. To acquaint the students with the use of quantitative models in decision making
2. To enable the students to learn about formulation of Transportation problem
3. To know about assignment problems
4. To teach the project management and queuing models.
5. To know the evaluation of replacement analysis and simulation.

UNIT I INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method).

UNIT II TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced ProblemsMinimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel’s Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

UNIT III ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment ProblemsMinimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

UNIT IV PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path-Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)-Queuing ModelsIntroduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population)

UNIT V REPLACEMENT ANALYSISAND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly -Monte-Carlo method of simulation.

Learning Outcome:

After the completion of the course, the students must be able to:

1. Gain knowledge about formulation of transportation problem
2. Get an outstanding about assignment problems
3. Know about project management and queuing models
4. Gain an understanding about the replacement analysis and simulation

References :

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

CORPORATE LEGAL FRAMEWORK

L	T	P	C
4	0	0	4

Objectives:

1. To help the students to learn about payment of wages , bonus , industrial disputes and sale of goods act
2. To know about provisions of companies act 2013.
3. To teach about Foreign Exchange Management Regulation Act 1999
4. To know the about Environmental Regulation Act
5. To create the knowledge of Legal perspective and its practice to improve the business.

UNIT I

Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act 2019– Consumer rights, Procedures for Consumer grievances redressal, Types of consumer RedressalMachinaries and Forums – Competition Act 2002 – Cyber crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain knowledge about payment of wages , bonus , industrial disputes and sale of goods act
2. Know about provisions of companies act 2013.
3. Understanding about Foreign Exchange Management Regulation Act 1999
4. Gain knowledge of Environmental Regulation Act
5. Gain the knowledge of Legal perspective and its practice to improve the business.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balanchandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M.Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

ENTERPRISE RESOURCE PLANNING (ERP)

L	T	P	C
5	0	0	4

Objectives

1. To know the evaluation of ERP, systems, technology and the background of ERP
2. To teach the various aspects of business processes
3. To enable the students to learn about BPR
4. To teach the ERP system implementation
5. To know about SCM and CRM

UNIT I Definition of enterprise - enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re-engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.

UNIT II Business processes - ERP software changes - Designing ERP systems - choosing standard models - artefacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.

UNIT III Introduction to BPR - definition and principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - business process integration.

UNIT IV Choosing an ERP system implementing - big bang vs phased-identification of modules - developing guiding principles and detailed project plan - legacy system analysis - as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development

UNIT V Introduction to SCM & CRM - Meaning - Need - Origin - Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions. Post implementation issues and development SCM and CRM.

Note : Question paper shall consist of only Theory

Learning Outcome

After the completion of the course, the students must be able to:

1. Know the evaluation of ERP, systems, technology and the background of ERP
2. Appreciate the various aspects of business processes
3. Gain knowledge about BPR
4. Get an understanding about the ERP system implementation
5. Know about SCM and CRM

References :

1. Alexix Leon (2012), Enterprise Resource Planning, 2nd Edition, McGraw Hill.
2. Daniel E. O’Leary, (2000), Enterprise Resource Planning Systems, Life Cycle, Electronic commerce, University of Southern California.
3. Davenport Thomas H, (1993), Process Innovation, reengineering work through information technology, Harvard Business School Press, Boston
4. Jylldyche, (2014), ERM Hand Book, Pearson Publishers.

5. Monk (2011), Enterprise Resource Planning, Thomson.
6. Micheql Hammer and Champy James, (2012), Reengineering the corporation, A manifesto for business revolution, Harper Business NY
7. Murthy (2010), ERP - Text and Case studies, Himalaya Publications.
8. Wisner (2000), Principles of SCM, Thomson Publishers.

CORPORATE SOCIAL RESPONSIBILITY

L	T	P	C
5	0	0	4

Objectives

1. To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context
2. To teach students the implementation of CSR policy under the Companies Act 2013
3. To gain knowledge on governance of CSR activities
4. To learn as to how to monitor CSR activities
5. To know about CSR standards and audit

Unit I Concept and Meaning of Corporate Social Responsibility(CSR): Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

Unit II Implementation of CSR Policy under Sec. 135 of the Companies Act 2013: CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135

Unit III Governance of CSR Activities: Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

Unit IV Monitoring of CSR Activities: CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V CSR Audit and Standards: CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

Learning Outcome:

After the completion of the course, the students must be able to:

1. Have gained all essential and fundamental knowledge on the principles and practices of CSR in India
2. Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups
3. Appreciate governance of CSR activities
4. Have knowledge of monitoring CSR activities
5. Know about CSR standards and audit

References :

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA
2. Ilangovan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka
3. Nancy Lee and Philip Kotler (2011), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi
5. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London

CREDIT MANAGEMENT

L	T	P	C
4	0	0	3

Objectives:

1. To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
2. To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
3. To inculcate advanced skills for handling credit management issues
4. To help know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. To understand about retail lending and its banking product

Unit I Introduction and Overview of credit:Principles of Lending : Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk- Model Credit Policy for individual and all types of organisation - **Types of Credit Facilities :** Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - **Credit Delivery :** Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

Unit II Overview of credit policies and project appraisals:The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis- Project / Term Loan Appraisal : Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

Unit III Evaluating consumer loans & loan and advances against pledge: Types of consumer loans- Credit analysis of consumer loans- Risk–return analysis of consumer loans- Customer profitability analysis and loan pricing- Fixed Vs floating rates - Hypothecation- Mortgage – Lien- Advances against goods- Document to title to goods – Life insurance policies – Stock exchange securities-Fixed deposit receipts – Book debts- Supply bills- Real Estates – Advance against collateral securities-Corporate Finance – Project Finance

Unit IV Agricultural finance and retail lending: Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Kissan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products

Unit V Credit Monitoring and NPA Management: Credit Monitoring, Supervision & Follow Up : Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - effect of NPA on profitability

Learning Outcome :

After the completion of the course, the students must be able to:

1. Understand the basic concepts principles of lending
2. Gain knowledge in making credit plan through suitable financial statement analysis.
3. Understand the risk-returns analysis of providing loans to the consumers.
4. Know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.

References :

1. Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi
2. Taxmann Publications (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
3. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
4. Publications of IIB

BUSINESS ANALYTICS

L	T	P	C
4	0	0	3

Objectives

1. To enable students to learn the basics of business data analytics platforms
2. To teach quantitative analysis including sampling etc
3. To learn advanced statistical techniques such as multivariate analysis etc
4. To gain an understanding of the nuances of data mining
5. To teach the techniques of regression analysis

UNIT I Introduction to Data Analytics Platform - Visualizing Data - Describing and Summarizing Data - Challenges of Conventional Systems - Intelligent Data Analysis - Analytic Methodologies or Techniques Used in Logical Analysis

UNIT II Quantitative Analysis - Sampling Methods and Estimation – Probability Distributions - Descriptive Statistics - Inferential Statistics - Hypothesis Testing, Explanatory and Predictive Models, and Fact-Based Management to Drive Decisions and Actions - Tools - Analysis vs Reporting.

UNIT III One-Sample Tests - Two Independent Samples Tests - K Related Samples Tests - Measures of Correlation and Association - Multivariate Nonparametric Test for Interdependence - Probability and Decision Making Under Uncertainty - Normal, Binomial, Poisson, and Exponential Distributions

UNIT IV Data Mining - Importing Data into Excel - SQL - Analysis of Variance and Experimental Design - Statistical Process Control - Statistical Reporting - Foundations, Methods, Interpretations in Excel – R – STATA – PSPP – EVIEWS – Machine Learning.

UNIT V Regression Analysis - Estimating Relationships - Linear versus Nonlinear Relationships - Statistical Inference - Time Series Forecasting - Introduction to Optimization and Simulation Modeling – Optimization and Simulation Model - Decision Support System

Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain an understanding of the basics of business data analytics platforms
2. Gain knowledge of quantitative analysis including sampling etc
3. Learn advanced statistical techniques such as multivariate analysis etc
4. Describe the nuance of data mining
5. Gain knowledge of techniques of regression analysis

References :

1. Bowerman, B. (2016). Business Statistics in Practice: Using Data, Modeling, and Analytics. McGraw-Hill Higher Education
2. Christian Albright, Wayne L. Winston (2015). Business Analytics : Data Analysis and Decision Making 5th Edition, CENGAGE
3. Cliff, T. (2014). Exploratory Data Analysis in Business and Economics: An Introduction Using SPSS, Stata, and Excel: Springer, New York, New York, 215
4. Gert H. N. Laursen, Jesper Thorlund (2018). Business Analytics for Managers, 2ed: Taking Business Intelligence Beyond Reporting, Wiley

5. Kumar, U. D. (2017). Business Analytics the Science of Data-Driven Decision Making. Wiley
6. Ledolter, J. (2013). Data mining and business analytics with R. John Wiley & Sons
7. Jensen, C. (2017). Data Science for Business: Data Analytics Guide with Strategies and Techniques
8. Prasad R N and Seema Acharya (2016). Fundamentals of Business Analytics, 2ed,
9. WileyWilliams, S. (2016). Business intelligence strategy and Big Data analytics: a general management perspective. Morgan Kaufmann

CUSTOMER RELATIONSHIP MANAGEMENT

L	T	P	C
4	0	0	3

Objectives

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

UNIT I Understanding customers: Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM structures: Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III CRM Planning and Implementation: Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV Service quality: Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V Trends in CRM: CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Learning Outcome:

After the completion of the course, the students must be able to:

1. Gainskill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gainknowledge on the need and importance of maintaining good customer relationship
4. Gainknowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality

References :

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective.

ADVANCED CORPORATE ACCOUNTING

L	T	P	C
6	0	0	4

Objectives:

1. To educate students on recent developments in corporate accounting
2. To teach the students on various requirements of corporate reporting.
3. To develop skill in preparation of accounts of companies.
4. To help the students to understand the techniques of restructuring and liquidating corporate entities.
5. To make the students to qualify to get employment in corporate companies

Unit I Alteration of Share Capital& Amalgamation Absorption and Reconstruction;

Alteration of Share Capital - Procedure for Reducing Share capital. Amalgamation, absorption and External reconstruction - Methods of Computing purchase consideration-types of amalgamation. Internal reconstruction Vs External reconstruction – simple problems.

Unit II Valuation of Goodwill& Liquidation of companies: Valuation of Goodwill – Factors determining the value of Goodwill-Methods of valuation of Goodwill. Valuation of shares – Methods of valuation of shares – Liquidation of companies – Liquidators final statement of accounts – simple problems. (15L)

Unit III Accounts of Banking Companies: Accounts of Banking companies - Rebate on bills discount – Assets classification and provisions – preparation of various schedules and final accounts – Simple problems. (15L)

Unit IV Accounts of Insurance companies: Accounts of Insurance companies : Life Insurance and General Insurance – Preparation of various schedules and final accounts. Simple problems. (20L)

Unit V Double Accounting & Accounts of Holding Companies: Double Accounting – Accounts of Electric supply companies (including railways and public utilities). Replacement of assets – preparation of final accounts. Accounts of Holding companies : steps involved in preparation of consolidated balance sheet - legal provisions – simple problems. (20L)

Learning Outcome:

1. On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts
2. The students shall have a comprehensive understanding on the advanced issues in accounting.
3. The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
4. The students shall get an exposure on the accounts of electricity companies

References :

1. Advanced Accountancy ,S.P.Jain and K.L.Narang.
2. Advanced Accounts,M.C.Shukla, T.S.Grewal, S.C.Gupta
3. Advanced Corporate accounts – by M.A.Arulanandam, K.S.Raman
4. Advanced Accountancy, R.L.Gupra, M.Radhaswamy

TAXATION AND TAX PLANNING

Objectives

1. To familiarize the student's competency in Taxation and Tax Planning
2. To focus on increasing proficiency in the different heads of income
3. To impart knowledge on the Computation of Taxable income
4. To enlighten the students on various deductions of Income Tax
5. To make the students familiar with Capital gains

Unit – I : Introduction to Income Tax: Income Tax – History of Income tax in India - Basic Concepts - Definitions – Agricultural income – Scope of Total Income - Residential status and Incidence of Income Tax – Capital and Revenue – Incomes which are exempted from Tax. Tax Planning – meaning – Tax Planning and Tax evasion - Tax saving. **(20L)**

Unit –II: Heads of Income: Heads of Income – Salary Income - Basis of Charge - Computation of Gross Salary Income – Deductions from Salary income – Problems on computation of Salary Income – Tax Planning aspects in assessment of Salary Income. **(20L)**

Unit – III: Income from House Property: Income from House property – Basis of Charge - Computations of House Property Income – Deductions form House Property Income - Assessment of income of co-owners of House property – Income from Foreign house property – Problems – Tax Planning aspects in assessment of House Property Income **(15L)**

Unit – IV: Income from Business and Profession: Income from Business and Profession – Definition - Basis of charge – computation of business or profession income – Deductions allowable – Depreciation allowance Disallowed deductions – Problems on computation of Business and Profession - Tax Planning aspects in assessment of Income from Business and Profession. **(15L)**

Unit – V: Capital Gains and Income from Other Sources: Capital gains – Basis of Charge - Definitions – Capital assets – Transfer – computation of income from Capital Gains – Exemptions allowable from the Capital Gains Income - Problems - Tax Planning aspects in assessment of Income from Capital gains. Income from Other Sources – Specific income chargeable – Other income chargeable – Important points relating to Income from Other Sources – Deductions allowable – Problems- Tax planning in relation to Income from Other Sources. **(20L)**

(Total :90L)

Learning Outcome :

After the completion of the course, the students must be able to:

1. Thorough with the concepts of Taxation
2. Prepare accounts under different heads of income
3. Prepare taxable statements
4. File Income Tax returns
5. Gain knowledge of tax deductions

Reference books

1. Dr.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, Sahitya Publication, Agra, Latest Edition
2. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, KalyaniPublishers, Latest Edition
3. SinghaniaVinod K., Direct Taxes Law and Practice, Taxman Publications, New Delhi, Latest Edition
4. PagareDinkar, Income Tax Law and Practice, Latest Edition

COMPUTERIZED ACCOUNTING WITH TALLY

L	T	P	C
5	0	0	4

Objectives

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. To learn interest calculation

Unit I Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

Unit II Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

Unit III Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

Unit IV Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

Unit V Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

NOTE: 100% practical

Learning Outcomes :

After the completion of the course, the students must be able to:

6. Prepare the accounts with accounting software
7. Prepare the vouchers and insert into the system
8. File GST returns and prepare GST reports
9. Prepare the financial reports
10. Gain knowledge of interest calculation

References :

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
5. Tally Software Package Manual

Internal :50 Marks (Theory -25;Practical-25)

a)Theory:(25 Marks)

Internal mark for theory part shall be awarded as below:

- | | |
|--|-------------|
| (i)The average of the best two scores of the student from three tests of an hour duration shall be averaged | -- 15 marks |
| ii) Assignment | --5 marks |
| iii) Seminars | -- 5 marks |

25 marks

=====

b) Practical :(25Marks)

Internal mark for Practical part shall be awarded as below:

- | | |
|-----------------------------|------------------|
| Record Note | = 5 Marks |
| Program / Procedure writing | 5 x 2 = 10 Marks |
| Debugging | 2.5 x 2 =5 |
| Marks Result | 2.5 x 2 =5 Marks |

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Total 25 Marks

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External: 50 Marks (Practical only)

- a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.
- b) Practical mark shall be awarded as below:
Record Note = 10 Marks
Program / Procedure writing 10 x 2 =20 Marks
Debugging 5 x 2 =10 Marks
Result 5 x 2 =10 Marks

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Total 50 Marks

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- b) Practical examination should be conducted by both internal and external examiners
- c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Batch I	Set	A	B	C
Batch II	Set	D	E	F
Batch III	Set	B	D	E
Batch IV	Set	A	C	F

List of Practical

1. Accounting ledgers and vouchers creation
2. Inventory ledgers and vouchers creation
3. Preparation of budget and vouchers
4. Purchase orders, sales order and salary payment
5. Preparation of final accounts with GST
6. Interest calculation

HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	0	0	4

Objectives

1. To help students to know the basics present trend in Human Resource Management
2. To furnish the various job related aspects
3. To teach various aspects of Human development related issues
4. To evaluate the quality aspects of human resources
5. To help students learn the safety aspects of Human Resource.

UNIT I Introduction to HRM: Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – Emerging challenges of human resource management – Role of HR managers.

UNIT II Acquisition of Human Resources: Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

UNIT III Recruitment and Training: Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

UNIT IV Performance appraisal and compensation management: Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion –Human Resource Accounting - Human Resource Audit.

UNIT V Maintenance of employees and emerging horizons of HRM: Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement -Green HRM –e-HRM-impact of HRM practice in an organization performance – contemporary issues in HRM – quality circle – Labour and International Organization -Reports of the National Labour commissions.

Learning Outcome :

After the completion of the course, the students must be able to:

1. Know the basics present trend in Human Resource Management
2. Help furnish the various job related aspects
3. Know various aspects of Human development related issues
4. Evaluate the quality aspects of human resources
5. Gain an understanding about the safety aspects of Human Resource.

References:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
4. Michael, Human Resource Management, Himalaya Publishing House
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House
6. Pardishi, Human Resource Management, Himalaya Publishing House
7. Prasad L M, Human Resource Management, Sultan Chand & Sons
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons

BUSINESS RESEARCH METHODS

L	T	P	C
4	0	0	4

Objectives

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
4. To help adopt appropriate statistical tools for drawing Inference
5. To teach students as to write a Research Report

Unit I Introduction to Research: Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

Unit II Problem Formulation: Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

Unit III Data Collection: Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

Unit IV Data analysis and Interpretation using SPSS: Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

Unit V Report Writing: Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report – Plagiarism – Ethics in Social Science Research.

Learning outcome:

At the end of this course, students should be able to:

1. Understand the Concepts Relating to Business Research, Types and Process.
2. Identify the Research Problem and Draw the Design.
3. Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
4. Adopt Appropriate Statistical Tools for the Inferences.
5. Write a Research Report.

References :

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers

4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
5. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
6. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
7. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
8. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003

CONSUMER RIGHTS AND EDUCATION

L	T	P	C
4	0	0	3

Objectives

1. To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2. To give an understanding of the provisions of the Consumer Protection Act
3. To know the methods of creating awareness and education
4. To familiarize students on various aspects of consumer related Legislations and Organizations
5. To make the students aware about the rights and responsibilities of consumers

Unit I Consumer Movement in India- Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

Unit II Right of Consumers- Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation

Unit III Consumer Protection Act 2019- Main Provisions –Redressal forums –District Level –State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

Unit IV Consumer related Legislations and Organizations: Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils -Remedy andRedressal of Grievances

Unit V Consumer awareness and Education in India:Lack of awareness- Lack of access to information- Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

Learning Outcomes:

At the end of this course, the Students will be able to:

1. Understand the various terms related to Consumers
2. Know the Consumers rights and duties and how to enforce their rights
3. gain knowledge of the provisions and procedures under Consumer Protection Act
4. familiar with Consumer related Legislations and Organisations
5. know the methods of creating awareness and education

References :

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. BalakrishnaEradi(2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
5. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency

FINANCIAL DERIVATIVES

L	T	P	C
4	0	0	3

Objectives

1. To make the students understand about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures
3. To teach about hedging and the development position of derivatives in India
4. To gain an understanding about the financial derivatives market in India
5. To enable the students to know about stock futures

Unit I Introduction to derivatives –Definition of Financial derivatives- Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market:Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism – Forward Prices Vs Future Prices.

Unit II Options and Swaps – Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

Unit III Futures – Financial Futures Contracts – Types of Financial Futures Contract –Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Unit IV Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

Unit V Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India – Foreign Exchange Management

Learning Outcomes :

After the completion of the course, the students must be able to:

1. Gain an understanding of the concept of Derivatives and its types
2. Get acquainted about Options and Futures
3. Describe about hedging and the development position of derivatives in India
4. Gain mastery over the financial derivatives market in India
5. Understand about stock futures

References :

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
3. Chance, Don M (2001), Derivatives and Risk Management Basics, Cen gage Learning, Delhi
4. Stulz M. Rene, (2009), Risk Management and Derivatives, Cen gage Learning, Delhi

MANAGEMENT INFORMATION SYSTEM

(Elective Course)

L	T	P	C
4	0	0	3

Objectives

1. To offer in-depth knowledge on information systems in business and their management
2. To teach the objectives and components of data base management systems
3. To know the approaches involved in developing MIS
4. To enable students to know transaction processing and Support system
5. To gain knowledge on functional Information systems

Unit I Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

Unit II Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

Unit III Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

Unit IV Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

Unit V Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain in-depth knowledge on information systems in business and their management
2. Learn the objectives and components of data base management systems
3. Know the approaches involved in developing MIS
4. Know transaction processing and Support system
5. Gain knowledge on functional Information systems

References :

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), 'Management Information Systems', McGraw Hill
3. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
5. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill
6. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
7. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
8. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan chand& Sons
9. Sadagopan S (2012), 'Management Information System', Prentice Hall
10. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

APPLIED COSTING

L	T	P	C
6	0	0	4

Objectives

1. To familiarise the students with the various cost concepts, and elements of cost
2. To enable the students to prepare cost sheets
3. To apply different methods and techniques of cost control
4. To gain knowledge of different methods of payment of wages and incentives
5. To acquaint the students in the application of Marginal costing for Business decision making.

UNIT I Introduction: Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

UNITII Labour Costing: Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

UNIT III Process Costing: Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

UNIT IV Marginal Costing : Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

UNIT V Cost Management: Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

Note: Question paper shall consist of 40% Theory and 60% Problems

Learning Outcomes :

After the completion of the course, the students must be able to:

1. Gain familiarity with the various cost concepts, and elements of cost
2. Prepare cost sheets
3. Apply different methods and techniques of cost control
4. Gain knowledge of different methods of payment of wages and incentives
5. Get acquaintance with the application of Marginal costing for Business decision making

References :

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Jain S.P & Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

INDIRECT TAXATION

L	T	P	C
6	0	0	4

Objectives:

1. To provide a basic knowledge about GST.
2. To expose the students with the latest development in GST.
3. To train the students to calculate GST
4. To assist in indirect tax planning
5. To develop an understanding on customs law

Unit I Introduction to Indirect taxes

Meaning - Features- Types-Merits- Demerits- Major reforms in indirect taxation in India- Direct Tax Vs. Indirect Tax. (10L)

Unit II Goods & Service Tax Goods and Service Tax Act 2016

Introduction - Meaning- Definition- objectives/features-- Application - Administration of GST- VAT and indirect taxes Vs. GST-Advantages and Disadvantages (15L)

Unit III Types of GST

Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India- Types of GST- Central GST- State GST- Integrated GST- Union Territory GST (15L)

Unit IV Goods & Service Tax Registration Procedure

Tax invoice-GST rates for Goods and Services - Payment of Tax-input Tax Credit (ICT) - Returns - types - Due date - Penalty - GST on e-commerce - Simple problems on Goods and Services Tax. (15L)

Unit V Customs Procedure

Definitions - Circumstances of levying duty - Circumstances under which no Duty will be levied - Types of Duties- Exemption from Customs Duty- Valuation of Imported Goods Valuation of Export Goods - Import Procedure - Warehousing - Export Procedure - Duty Drawback- Simple problems on computation of customs value and duty. (20L)

(Theory 80% and Problem 20%)

Learning Outcome:

1. Students will get an understanding on indirect taxation system in India.
2. Students will get working knowledge on GST.
3. Students will be able to compute GST.
4. Students will prepare and submit returns for GST.
5. Students will gain knowledge about customs procedure

References :

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016
4. Customs Tariff of India - R.K. Jain 5. Provisions of GST Act 2016. 6. GST Law & Procedure, Anandaday Misra, Taxman

E-COMMERCE

L	T	P	C
5	0	0	4

Objectives:

1. To buildup basic knowledge on electronic business.
2. To educate students on online marketing.
3. To make e commerce and internet marketing familiar with students.
4. To make the students to devise marketing strategies for concerns engaged in ecommerce.
5. To understand the current status of e-business

Unit I: Introduction to E- Commerce;

Introduction to E-Commerce: Meaning, Significance and scope of E-commerce – Traditional Commerce and E-commerce – Advantages and disadvantages of E-commerce - Technical and Non-technical limitations of E-commerce. Online shopping sites in India. (10L)

Unit II: Application of E- Commerce:

Basic in E-commerce – Introduction to E - commerce Modules – B2B Modules, Advantages and disadvantages of B2B – B2C Modules – C2C – Electronic Retailing and malls. The process of electronic shopping, Electronic Catalogs, interactive advertising, and marketing – Benefits and limitations of internet advertising – Impact of Ecommerce on business opportunities in E- commerce. (15L)

Unit III: Inter, Intra and Extranets:

Internet, Intranets and Extranets -Introduction to Internet – Components of Internet – Business use of the Internet – Categories of Internet – Intranet – Advantages and disadvantage of Intranet & Extranet -Relationship between Internet, Intranet and Extranet – Difference between Internet and Extranet- Mobile E-Commerce Technology (M-Commerce). (15L)

Unit IV: Electronic Data Interchange:

Introduction to electronic data inter change [EDI] - definition, benefits of EDI, limitations of EDI, EDI transaction and EDI Application- SMTP, POP and FTP Protocols- Network Layers and TCP/IP Protocols (20L)

Unit V: E-Commerce Supporting Functions:

E-commerce Supporting Functions: Purchase and sale procedure- Supply Chain Management [SCM], Value chains in e-commerce, Value chain management – Electronic Payment system- authentication of payment, mode of payment. Electronic credit and debit cards, smart cards, and electronic cash -Risks in EPS – digital signature, Encryption, electronic certificate, Firewall, secure electronic transaction (SET) – Security issues in E-Commerce- protocols-SSL-SHTTP-Computer Crimes-Security in Ecommerce – Cryptography (15L)

Learning Outcome:

1. Students shall understand the fundamental principles of e-business and e-commerce.
2. The learners shall understand the impact of information and communication technologies on business.
3. Students shall understand the tools and services used by virtual e-commerce sites

References :

- 1.E-Commerce and its Applications,U.S.Pandey, Rahul Srinivastava, SaurabhShukla,S.Chand& Company Ltd
2. E-commerce, C.S.V. Murthy, Himalaya Publishing House
3. E-commerce, David Whiteley, McGraw Hill
4. E-commerce, P. Joseph, PHI Publication
5. E-commerce,The cutting edge of business, K. Bajaj and Nog TMH.
6. Information Technology in business, J.A. Senn, Prentice Hall

FINANCIAL MARKETS AND INSTITUTIONS

L	T	P	C
5	0	0	4

Objectives

1. To introduce the basic concepts of financial markets
2. To impart knowledge on the working of commercial paper market, including bill market
3. To teach the students on the evolution of capital market
4. To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. To teach students on the working of various credit rating agencies such as CRISIL, etc

Unit I Introduction:Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - **Call money market:** meaning - features - benefits - Indian call money market - call money rates - **Commercial paper market:** meaning - features - Satellite Dealers (SDs)

Unit II Commercial paper market: meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - **Certificate of Deposit (CD) market:** meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - **Gilt-edged securities market:** meaning - features - Repos, government bonds - importance of gilt-edged market

Unit III Capital Market: meaning –characteristics – evolution and growth – new financial instruments – major issues – **Capital market instruments** – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond

Unit IV Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits –**CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility –access to CIBIL information – credit information report – **DFHIL** – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

Unit V Financial Institutions–meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions –**National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working

Learning Outcomes:

After the completion of the course, the students must be able to:

1. Understand the basic concepts of financial markets
2. Gain knowledge on the working of commercial paper market, including bill market
3. Describe the evolution of capital market
4. Understand the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. Know the working of various credit rating agencies such as CRISIL, etc

References :

1. MEIR KOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi
2. Bhole L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
3. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), 'Tata McGraw Hill Publishing Company, New Delhi
5. ROSE, PETER S., AND FRASER, DONALD R, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York
6. KINSELLA, RAY, (2009), 'New Issues in Financial Services, Powell's Books, London
7. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi

Guidelines for Project work

1. Every P.G Student is required to prepare a project report -subject related –based on the fieldwork and studying the current trends under the guidance of a 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. The project report shall be about 60 pages (Minimum).
5. The project work should be of such a nature that it could prove useful or be relevant to Business/Management.
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 Report Writing and 50 for viva voce.
8. Evaluation for viva voce shall be jointly done by external and internal examiners.
9. Project report should be signed by the teacher guide and Head of the Department