Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE,(AUTONOMOUS)
VYASARPADI, CHENNAI – 39
PG & RESEARCH DEPARTMENT OF COMMERCE
M.COM (GENERAL) - BOARD OF STUDIES MEETING - AGENDA
Date of Meeting: 11th June, 2019

(a) To discuss and approve the draft syllabus proposed for M.Com., (General) by the Dept. of Commerce for the students admitted from the academic year 2019-2020.
(b) To discuss whether the mandatory areas of subjects recommended by the TANSCHE is incorporated in the syllabus
(c) To discuss suitability of the syllabus on job oriented skills and to work on business related problems.

The following members were present in the M.Com. Board of Studies Meeting held on 11th June, 2019

Sl.No.	NAME OF THE MEMBERS	DESIGNATION & INSTITUTION	SIGNATURE
1	**Dr. J. JAYAKUMAR** **Chairman**	Associate Professor & Head PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
2	**Dr. R. RANGARAJAN** **University Nominee**	Professor of Commerce University of Madras, Chepauk Chennai – 600 005	
3	**Dr. JAYANTHI LAKSHMANASWAMY** **Subject Expert**	Associate Professor PG & Research Department of Commerce Govt. Arts College for men, Nandanam Chennai -	
4	**Dr. B.N. SHANTHINI** **Subject Expert**	Assistant Professor Department of Commerce Govt. Arts and Science College, Radhakrishnan Nagar, Chennai –81	
5	**Dr. T.N. THIRUVARANGANATHAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
6	**Dr. V. RAVICHANDRAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
7	**Dr. S. BAMA** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
8	**Dr. N. BARATHIDASAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
9	**Dr. S. SARAVANAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
10	**INDUSTRY EXPERT** **Mr. G. RAJASEKARAN**	Financial Controller, FPA and Data Governance TEMENOS INDIA PVT. LTD. Perungudi, Chennai – 600 096	
11	**OLD ALUMNUS** **Mr. B. ANANDAN**	Guest Faculty, Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE,(AUTONOMOUS)
VYASARPADI, CHENNAI – 39
PG & RESEARCH DEPARTMENT OF COMMERCE
M.COM (GENERAL) - BOARD OF STUDIES MEETING - RESOLUTIONS
Date of Meeting: 11th June, 2019

The following resolutions were passed and approved in the meeting:

(a) Resolved that the draft syllabus proposed for M.COM., by the Dept. of Commerce are discussed and approved for the students admitted from the academic year 2019-2020
(b) Resolved that the mandatory areas of subjects recommended by the TANSCHE is incorporated in the syllabus.
(c) Resolved that the draft syllabus will offer exposure on job oriented skills and train students to work on business related problems.

The following are the highlights of the changes introduced in the syllabus:

1. The curriculum was revised based on the guidelines laid down by the Tamilnadu State Council for Higher Education (TANSCHE)
2. Total credits for M.Com., Course will be 91 credits
3. The board strongly recommends that separate Computer Lab is to be offered to Commerce Dept. to introduce computer oriented practical subjects(Tally, Computerised Accounting, Accounting software and Business models)

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3	**Dr. JAYANTHI LAKSHMANASWAMY** **Subject Expert**	Associate Professor PG & Research Department of Commerce Govt. Arts College for men, Nandanam, Chennai – 35.	
4	**Dr. B.N. SHANTHINI** **Subject Expert**	Assistant Professor Department of Commerce Govt. Arts and Science College, Radhakrishnan Nagar, Chennai –81	B.N. Shanthini
5	Dr. T.N. THIRUVARANGANATHAN **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
6	**Dr. V. RAVICHANDRAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	V. Ravichandran

7	**Dr. S. BAMA** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
8	**Dr. N. BARATHIDASAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
9	**Dr. S. SARAVANAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	
10	**INDUSTRY EXPERT** **Mr. G. RAJASEKARAN**	Financial Controller, FPA and Data Governance TEMENOS INDIA PVT. LTD. Perungudi, Chennai – 600 096	G. Rajasekh
11	**OLD ALUMNUS** **Mr. B. ANANDAN**	Guest Faculty, Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	B. Anandan

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

VYASARPADI, CHENNAI – 600 039

PG & RESEARCH DEPARTMENT OF COMMERCE

SYLLABUS FOR THE COURSE

M.COM., GENERAL

CHOICE BASED CREDIT SYSTEM (CBCS)

EFFECTIVE FROM 2019-2020

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE (AUTONOMOUS), VYASARPADI, CHENNAI - 39
PG DEGREE – MASTER OF COMMERCE (M.COM) CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS

(For the candidates admitted from the academic year 2019-2020)

1. CONDITIONS FOR ADMISSION

A candidate who has passed the B.Com., B.Com/B.A (Corporate Secretaryship), B.Com (Acc Fin) B.C.S., B.B.A., B.Com (Bank Management), B.Com./B.A.(Co-operation), B.A. (Indus. Org.) and B.C.A, with any two core/main papers offered at the B.Com shall be eligible for admission to M.Com Degree course.

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than two academic years, passed the examination of all the four semesters prescribed earning 90 credits and fulfilled such conditions as have been prescribed there for.

3. DURATION OF THE COURSE

The duration of the course is two academic years consisting of four semesters.

4. EXAMINATION

There shall be four semester examinations: first semester examinations at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

5. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

NAME OF THE COURSE: M.COM - MASTER OF COMMERCE

The scheme of examinations for different semesters shall be as follows:

DR. AMBEDKAR GOVT. ARTS COLLEGE (AUTONOMOUS)

VYASARPADI, CHENNAI - 39

MASTER OF COMMERCE – M.COM

CBCS PATTERN

With effect from 2019-2020

The course of study and the scheme of Examinations

Year/ Semester	Subject	Subject Code	Title of the paper	Inst. Hrs/ Week	Credit	Exam Hrs.	Maximum Marks		
							IA	External	Total
I Year I Semester	Core 1	19PACOC1	Advanced Corporate Accounting & Accounting Standards	6	4	3	25	75	100
	Core 2	19PACOC2	Advanced Financial Management	6	4	3	25	75	100
	Core 3	19PACOC3	Insurance and Risk Management	5	4	3	25	75	100
	Core 4	19PACOC4	Operations Research	6	4	3	25	75	100
	Elective I	19PACOE1	Organizational Behaviour	5	3	3	25	75	100
	Soft Skill I	19PASBE1	Employability skills	2	2	3	25	75	100
I Year II Semester	Core 5	19PBCOC1	Accounting for management	6	4	3	25	75	100
	Core 6	19PBCOC2	Labour legislation	5	4	3	25	75	100
	Core 7	19PBCOC3	Services Marketing	5	4	3	25	75	100
	Core 8	19PBCOC4	Quantitative Techniques for Business Decisions	5	4	3	25	75	100
	Elective II	19PBCOE1	Human Resource Development	5	3	3	25	75	100
	EDC 1	19PBCOD1	Modern Banking	2	3	3	25	75	100
	Soft Skill - II	19PBSBE2	Leadership and communication skills	2	2	3	25	75	100
II Year III Semester	Core 9	19PCCOC1	Income Tax Law and Practice - I	5	4	3	25	75	100
	Core 10	19PCCOC2	Applied Costing	5	4	3	25	75	100
	Core 11	19PCCOC3	International Business	5	4	3	25	75	100
	Core 12	19PCCOC4	Business Research Methods	5	4	3	25	75	100
	Elective III	19PCCOE1	Consumer Rights and Education	5	3	3	25	75	100
	EDC 2	19PCCOD2	Principles of Insurance	3	3	3	25	75	100
	Soft Skill – III	19PCSBE3	Managerial skills	2	2	3	25	75	100
			Internship		2				
II Year IV Semester	Core 13	19PDCOC1	Income Tax Law and Practice – II	6	4	3	25	75	100
	Core 14	19PDCOC2	Financial markets and Institutions	6	4	3	25	75	100
	Core 15	19PDCOC3	Project with viva-voce	4	4	3	25	75	100
	Elective IV	19PDCOE1	Security Analysis and Portfolio Management	6	3	-	25	75	100
	Elective V	19PDCOE2	Customer Relationship Management	6	3	3	25	75	100
	Soft Skill – IV	19PDSBE4	Personality Development	2	2	3	25	75	100
			Total	120	91 Credits				

Candidate to secure **75** credits from core papers in all the four semester including soft skills. A minimum total credit of **90** should be earned for securing M.Com. Degree.

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

(i) Candidates shall register their names for the First semester examination after the admission in the PG courses.

(ii) Candidates shall be permitted to proceed from the First Semester upto the Final Semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.

(iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed there for by the Syndicate from time to time.

Provided in case of candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

7. REQUIREMENT TO TAKE THE EXAMINATION AND ATTENDANCE

(a) A candidate will be permitted to take the Examination for any semester, if

(i) he/she secured not less than 75% of attendance out of the 90 instructional days during the semester
(In the case of married women students the minimum attendance requirement shall be 55% of the total instructional days)

(ii) he/she earns a progress certificate from the Head of the Institution of having satisfactorily completed the course of study prescribed in the subjects as required by the regulations, and

(iii) his/her conduct has been satisfactory

(b) A candidate who has 74% to 65% of attendance shall be permitted to take the examination on the recommendation of the Head of the Institution to condone the lack of attendance as well as on the payment of the prescribed fees of Rs. 250/- each for Theory/Practical examination towards the condonation shortage of attendance.

(c) A candidate who has secured attendance less than 65% but 50% and above in any semester, has to compensate the shortage of attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and take the Examination of both the semester papers together at the end of the latter semester.

(d) A candidate who has secured below 50% of attendance in any semester will not be permitted to take the regular examinations. He/she has to re-do the course after the completion of the final semester by rejoining the semester in which the attendance is less than 50%.They have to pay the fee for the break of study as prescribed by the Academic Council from time to time.

8. PASSING MINIMUM:

a) There shall be no Passing Minimum for Internal.

b) For External Examination, Passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.

c) In the aggregate (External + Internal) the passing minimum shall be of 50%.

d) Grading shall be based on overall marks obtained (internal + external).

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class. All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations prescribed for the course in the First appearance.

10. GRADING SYSTEM:

The term grading system indicates a Ten (10) Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade.

TEN POINT SCALE

GRADE	GRADE POINT	PERCENTAGE EQUIVALENT
`O' = Outstanding	9.00 – 10.00	90 – 100
`D+' = Excellent	8.00 – 8.90	80 – 89
`D' = Distinction	7.50 – 7.90	75 – 79
`A+' = Very Good	7.00 – 7.40	70 – 74
`A' = Good	6.00 – 6.90	60 – 69
`B' = Average	5.00 – 5.90	50 – 59
`U' = Re-appear	0.00 – 4.90	00 - 49

11. RANKING:

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under "Requirements for Proceeding to subsequent Semester" are only eligible for Classification.

12. PATTERN OF QUESTION PAPER:

PART – A (100 words)
Answer 5 questions 5 x 2 = 10 marks

PART – B (300 words)
Answer 5 out of 7 Questions 5 x 4 = 20 marks

PART – C (500 words)
Answer 3 out of 5 Questions 3 x 15 = 45 marks

13. APPEARANCE FOR IMPROVEMENT:

Candidates who have passed in a theory paper / papers are allowed to appear again for theory paper / papers only once in order to improve his/her marks, by paying the fee prescribed from time to time. Such candidates are allowed to improve within a maximum period of 10 semesters counting from his/her first semester of his/her admission. If candidate improve his marks, then his improved marks will be taken into consideration for the award of Classification only. Such improved marks will not be counted for the award of Prizes / Medals, Rank and Distinction. If the candidate does not show improvement in the marks, his previous marks will be taken into consideration.

No candidate will be allowed to improve marks in the Practical, Project, Viva-voce and Field work.

14. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2016-2017 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., up to and inclusive of

April/May 2021 Examinations. Thereafter, they will be permitted to appear for the examination only under the Regulations then in force.

15. THE MEDIUM OF INSTRUCTION AND EXAMINATIONS

The medium of Instruction and Examinations shall be in English

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Dr. AMBEDKAR GOVT. ARTS COLLEGE (AUTONOMOUS)
VYASARPADI, CHENNAI – 600 039
MASTER OF COMMERCE – M.COM
SYLLABUS
CBCS PATTERN
(With effect from 2019-2020)

Course Objectives:

1. To offer an integrated knowledge and expertise on various functional aspects of business
2. To offer exposure on job oriented skills
3. To train students to work on business related problems
4. To strengthen the character and personality of students on the value foundation and to prepare them to accept responsible job positions in academia and business.

SEMESTER-I

PAPER I – CORE COURSE

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 90**

To impart knowledge on corporate accounting methods and procedures.

1. To develop skills in the preparation of accounting statements and in their analysis.

UNIT – I

Accounts of Banking Companies – Legal provisions – Capital adequacy norms – Rebate on Bills Discounted – Preparation of Final Accounts.

UNIT –II

Insurance Company accounts – Nature of Insurance business – Accounts of Life Insurance Business – Accounts of General Insurance Business – IRDA Regulations Regarding Preparation of Financial Statements.

UNIT – III

Holding company accounts - Consolidated final statement of Holding companies and subsidiary companies (excluding inter company holdings and Owings) -treatment of dividends and Bonus Issue

UNIT – IV

Double Accounting System: Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages- Accounts of Electricity Companies and Railways - Replacement and Renewals.

UNIT – V

Accounting Standards: Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Advantages – Disadvantages.

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co., 2002
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 2002
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2002.
4. T S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications 2002.
5. Gurusamy and Vijay Kapur, Convergence of Indian Accounting Standards with IFRS, Vijay Nicole,2008.

PAPER II – CORE COURSE
ADVANCED FINANCIAL MANAGEMENT

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 90**

1. To impart knowledge on corporate accounting methods and procedures.
2. To develop skills in the preparation of accounting statements and in their analysis.

UNIT I

Financial management- Meaning – Nature and Scope of finance – Financial Goal-Profit vs. Wealth maximization – Finance Functions – Investment – Financing – Dividend Decisions (Theory only)

UNIT II

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 **(Theory only)**

UNIT III

Cost of capital –Meaning – Significance of cost of capital- calculation of cost of debt – preference capital – equity capital – retained earnings – combined cost of capital (weighted) - cost of equity – approaches to equity capital-dividend, CAPM.(Theory and Problem)

UNIT IV

Capital structure Theories – Traditional and M.M hypotheses – Determining Capital structure in practice- Leverages – Operating, Financial and Combined leverages-measurement of leverages – Effects of operating and financial leverage on profit. .

(Theory and Problem)

UNIT V

Management of working capital – Meaning – Significance – types of working capital – Calculating operating cycle period – Estimation of working capital requirements – Management of Receivables and Inventory – Dividend Policies – Issues in dividend decisions – Walter's model – Gordon's model- MM hypothesis. .(Theory and Problem)

Note:
The proportion between theory oriented and problem oriented questions in the University examination shall be THEOREY 40% : PROBLEM 60%.

Books for references:

1. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
2. Tulsian.PC, Bharat Tulsian, Financial management, S. Chand New Delhi 2010
3. Chandra, Prasanna, Financial management, Tata McGraw Hill, Delhi
4. Pandy,I.M. , Financial management, Vikas publishing house, Delhi
5. Khan MY, Jain PK, Financial Management; Tata McGraw Hill, New Delhi

SUGGESTED READINGS

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

PAPER – III – CORE COURSE

INSURANCE AND RISK MANAGEMENT

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

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 – Need for 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 – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited PeriodPayment 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.

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.

Unit V

Risk Management

Risk and risk management process – Risk identification – Evaluation – Risk management techniques – Insurance and Risk management techniques – selecting and implementing risk management techniques.

SUGGESTED READINGS

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. Nalini P.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. Sahoo S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

PAPER IV – CORE COURSE

(For M.Com degree students)

Credits: 5 **hours/week : 6 hrs.**

OPERATIONS RESEARCH

Objectives: To understand the conceptual aspects of Operations research and impart knowledge on Linear Programming problem, Transportation and Assignment models.

Unit - I

Introduction to Operations Research – Meaning – definition – origin and history – characteristic feature – need – scope and limitation – Models of O.R and Phases of O.R – Linear Programming Problem(LPP) – Meaning – assumptions – applications – Formulation LPP – advantages – Limitations.

Unit – II

Obtaining optimal solution for LPP – Graphical method – Simplex method for Maximization function – Minimization function (simple problems only) – Duality in LPP meaning – construction dual LPP

Unit – III

Transportation Problem –meaning -Balanced and Unbalanced problems - Initial Basic Feasible Solution – North West Corner Rule – Least Cost method – Vogel's Approximation method – Solution by optimality by MODI method – Assignment Problem – Models – Hungarian method.

Unit – IV

Game Theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – saddle point – payoff matrix – mixed strategy- graphical method – value of game – Network analysis – network diagram and critical path method CPM – PERT (No crashing) – Sequencing Problem – meaning – assumption – 2 machine problem only

Unit – V

Queueing theory – Meaning – objectives – limitations – Elements of Queueing system – Queueing models – M/M/1: ∞/FIFO and M/M/I : N/FIFO. Statistical Quality Control (SQC) – Meaning of quality – Quality control – benefits – uses of SQC – Control charts- X and R chart – control limits.

Note: The proportion of theory and problems is 20:80

Books for study and reference:

1. Operations Research – J.K. Sharma, Sultan
2. Operations Research – Goel & Mittal
3. Operations Research, Theory and application – J.K. Sharma
4. ANAND SHARMA,(2014), 'Operations Research', Himalaya Publishing House,
   Mumbai
5. AGARWAL N P AND SONIA AGARWAL, (2009), 'Operations Research and
   Quantitative Techniques', R B S A Publishers, Mumbai

6. GURUSAMY S,(2016), ‘Operations Research’, Vijay Nicole Imprints, Chennai
7. GUPTA P K & GUPTA S P, (2014), ‘Quantitative Techniques & Operations Research’, Sultan Chand and Sons, New Delhi
8. KANTI SWARUP, P.K.GUPTA & MAN MOHAN, (2010), ‘Operations Research’, Jain Book Agency, New Delhi
9. KAPOOR V K, (2011), ‘Operations Research Techniques for Management’, Sultan
   Chand and Sons, New Delhi
10. SHRIDHARA K BHAT, (2011), ‘Operations Research’, Himalaya Publishing House, Mumbai
11. Montgomery, D.C (1983) Introduction to Statistical quality control, John Wiley & Sons.
12. Ekambaram, S.K (1983) : Statistical basis of Acceptance sampling, Asia Publishing House.

ELECTIVE I – PAPER I

ORGANIZATIONAL BEHAVIOUR

Code : **Credits – 3**

OBJECTIVES: **Teaching Hours – 75**

1. To enable the students basic aspects of organizational behaviour in current scenario
2. To helps students’ attitude and approaches of the organization
3. To furnish personality and motivation
4. To study organizational structure and change
5. To improve the ability of students in leadership and communication

UNIT I

Introduction: Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT II

Perception, attitudes and values: Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant & social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes – values and attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III

Personality and motivation theories: Personality – types-factors influencing personality theories – trait theories – Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg’s two factor model theory), the process theories (Vrooms expectancy and porter and lawler model).

UNIT IV

Organizational structure: Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change, how to overcome the resistance to change.(Model theories excluded)

UNIT V

Leadership approaches: Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership -Communication – communication, function, process, barriers, forms-Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

SUGGESTED READINGS

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar,Anjali, Organizational Behaviour, Everest Publication
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
6. Robbins&Stephen, Organizational Behaviour, Pearson Publication
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
8. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

PG - SOFT SKILL - I

SS I : EMPLOYABILITY SKILLS

Objectives:

- To enhance the employability skills of students with a special focus on Presentation skills, Group discussion skills and Interview skills •
- To help them improve their soft skills, including report writing, necessary for the workplace situations

UNIT - I

Making presentations – introducing oneself – introducing a topic – answering questions – individual presentation practice - Creating effective PPTs – presenting the visuals effectively

UNIT - II

Using appropriate body language in professional contexts – gestures, facial expressions, etc.

Preparing job applications - writing covering letter and resume

UNIT - III

Applying for jobs online - email – job poratals

Participating in group discussions – understanding group dynamics - brainstorming the topic

UNIT - IV

Training in soft skills - persuasive skills – People skills - questioning and clarifying skills – mock GD

UNIT - V

Attending job interviews – answering questions confidently

Interview etiquette – dress code – body language – mock interview

Reference Books:

1. Dhanavel, S.P. 2010. English and Soft Skills. Hyderabad: Orient BlackSwan Ltd.

2. Corneilssen, Joep. How to Prepare for Group Discussion and Interview. New Delhi: Tata-McGraw-Hill, 2009.

3. D'Abreo, Desmond A. Group Discussion and Team Building. Mumbai: Better Yourself Books, 2004.

4. Ramesh, Gopalswamy, and Mahadevan Ramesh. The ACE of Soft Skills. New Delhi: Pearson, 2010.

5. Van Emden, Joan, and Lucinda Becker. Presentation Skills for Students. New York: Palgrave Macmillan, 2004.

Extensive Readers :

1. Covey, Stephen R. The 7 Habits of Highly Effective People. New York: Free Press,1989.

2. Bagchi, Subroto. The Professional. New Delhi: Penguin Books India, 2009.

Web Resources:

1. www.humanresources.about.com

2. www.careerride.com

SEMESTER II

PAPER V- CORE COURSE

ACCOUNTING FOR MANAGEMENT

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 90**

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- Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting. **(Theory Only)**

UNIT II

Analysis of financial statements: Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements. **(Theory and Problems)**

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 **(Theory and Problems)**

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 **(Theory and Problems)**

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. **(Theory and Problems)**

Note: Question paper shall consist of 20% Theory and 80% Problems

SUGGESTED READINGS

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

PAPER – VI – CORE COURSE

LABOUR LEGISLATION

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

1. To impart knowledge on the various aspects of labour laws
2. To provide exposure about recent amendments in the labour laws.

UNIT – I

Labour legislation –Need- Features – Advantages. The Factories Act, 1948 – Objects, amendments, definitions, approval, Licensing and registration of factories, health, safety and welfare, provisions relating to hazardous processes – employments of women and children.

UNIT – II

The Trade Unions Act, 1926 –objects of the act- registration of Trade unions – cancellation of registration and appeal – rights - duties and liabilities - Dissolution – The Industrial Disputes Act, 1947 – definitions – Authorities under the Act –disputes – arbitration – award and settlement – lay-off and retrenchment, strikes and lock outs – closure.

UNIT – III

The Workmen’s Compensation Act, 1923 – Objects – Employer’s liability for compensation – calculation of compensation – distribution of compensation – notice and claim – Disablement-part and full-award of compensation.

UNIT – IV

The Employees State Insurance Act, 1948 – Objects – Definitions – administration of the scheme – General provisions of the Corporation Committee and Council.

UNIT – V

The Payment of Wages Act, 1936 – definition – rules for payment of wages – deductions from wages - The Minimum Wages Act, 1948 – Objects-provisions.

REFERENCE BOOKS:

1. N.D. Kapoor, Handbook of Industrial Law, Sultan Chand,2002

2. D.P. Jain, Industrial Law, Konark Publishers,2004

3. S.N. Misra, Labour and Industrial Laws, Sangam Law Agency, Allahabad

4. S.C. Srivastava, Industrial Relations and Labour Laws, Vikas publications, 2004

PAPER VII – CORE COURSE

SERVICES MARKETING

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

1. To impart knowledge on the various aspects of Services sector
2. To provide exposure about marketing and pricing of services.

UNIT – I

Services marketing – meaning – Nature – Concept – Growth – Classification of Services – Characteristics of services and their marketing implications – Essential elements of marketing mix in services marketing.

UNIT – II

Services product strategy – Service product planning and development – Branding of services – Service pricing strategy – service pricing policy – psychology of services – pricing customer perception.

UNIT – III

Services promotion strategy – concepts – objectives – Advertising – Limitations – Public relations – Publicity – Public services – Strategy of Services communication – Internal and External Communication

UNIT – IV

Services distribution strategy – Concepts – Factors governing the choice of Direct Sales – Delivery of Services through intermediaries – outsources services distribution – Franchising – Service distribution through agents and brokers.

UNIT – V

Customer relationship management (CRM) – Introduction – concepts – Advantages – Components – Advantages of establishing structural relationship strategy – customized relationship strategy – Developing customer loyalty.

REFERENCE BOOKS:

1. Valarie A. Zeithmal, Mary Jo Bitner, Dwayne D. Gremler, Ajay Pandit, Services Marketing, Mc Graw Hill, New Delhi, 2013
2. Christopher Lovelock, Services Marketing, Pearson Education
3. Philip Kotler and Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.
4. Dr. B. Balaji, Services Marketing and Management, S.Chand and Company Ltd., New Delhi.
5. Dr. L. Natarajan, Services Marketing, Margham Publications, 2013.

PAPER VIII – CORE COURSE

CORE COURSE - II SEMESTER – II

(For M.Com degree students)

Credits: 5 **hours/week : 6 hrs.**

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objective: To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations.

Unit – I

Meaning – scope and limitations of quantitative techniques – uses of quantitative techniques in business decisions.

Unit – II

Concepts of Probability – definition of Probability – sample space – addition theorem of probability – multiplication theorem- conditional probability-Baye's theorem. Theoretical distributions – Binomial – Poisson – Normal distribution – fitting and testing the Goodness of fit.

Unit – III

Testing of Statistical hypothesis – Null – Alternative hypothesis- type I and type II error Test of Significance – Large Sample test – Test for single Mean – Test for difference of means.

Unit – IV

Significance tests in Small samples – Testing the significance of the mean of a random sample – Testing difference between means of two samples – F- test – chi square test – independence of Attributes. Analysis of Variance- assumption of ANOVA (one way and two way classifications , problems only).

Unit – V

Decision Theory – Meaning – Definitions – Uncertainty – pay offs – Expected opportunity loss (EOL) – Maximin principle – Minimax principle –Bayes principle – Decision tree analysis – steps in construction of Decision tree analysis.

Interpolation – Methods of Interpolation – Binomial expansion method – Newtons's method – Extrapolation. (Problems only)

Note: The proportion of theory and problems is 40:60

<u>BOOKS FOR STUDY AND REFERENCE:</u>

1. Fundamentals of Mathematical Statistics – S.C. Gupta and V.K. Kapoor, sultan chand
2. Statistical Methods – S.P. Gupta (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
3. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
4. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
6. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
7. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
8. Levin, Richard I. and David S Rubin (2010), Statistics for Management, Prentice Hall,

ELECTIVE – 2 - PAPER II

HUMAN RESOURCE DEVELOPMENT

Code : **Credits – 3**

OBJECTIVES: **Teaching Hours – 75**

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 – Human Resource Policies, Need, Type and Scope - 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 – job description & specification – job design – job characteristics approach to job design – 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- 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 - job evaluation – base compensation and supplementary compensations – pay band system – performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – employee counseling – job changes – transfer and promotion – Human Resource Audit.

UNIT V

Emerging horizons of HRM: e-HRM-impact of HRM practice an organization performance – contemporary issues in HRM – quality circle – labour and international organization (I&O).

SUGGESTED READINGS

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.

EXTRA-DISCIPLINARY COURSE – I

MODERN BANKING

Code : **Credits – 2**
Teaching Hours – 30

UNIT I

Meaning and Definition of banking – classification of banks – Modern functions of Commercial bank

UNIT II

ATM – ECS - e-banking - credit card – debit card –difference between credit card and debit card – Internet Banking - Different types of Accounts and Deposits.

UNIT III

Reserve Bank of India – Functions of RBI – Credit control – Types of credit control – Qualitative credit control and Quantitative credit control.

UNIT IV

Negotiable Instruments - Meaning and Definition of Cheques – essential characteristics of Cheques – Drafting of Cheque – crossing – material alteration – Endorsement – Closing of Accounts

UNIT V

Loans and Advances – Principles of sound lending – forms of Loans and Advances – classifications of loans and advances –Precautions to be taken by a banker in lending Loans and Advances– Types of securities.

PG – SOFT SKILL II

LEADERSHIP AND COMMUNICATION SKILLS

Code : **Credits – 3**
Teaching Hours – 30

UNIT I

Leadership – Nature, Characteristics or Features of leadership – Objectives of leadership – Functions or Role of a leader – Qualities of a good leader – skills of a leader – Leader Vs. Manager – Leadership and management.

Unit II

Leadership styles – Autocratic leadership – Democratic leadership – Laissez-Faire leadership or Free Rein leadership – Bureaucratic leadership style – Supportive leadership – Charismatic leaders.

Unit III

Communication – Elements of Communication – Process of Communication – Essentials of Communication – Functions of Communication – Features of communication – Benefits of Communication – Principles of effective communication

UNIT IV

Methods or types of communication – Formal communication – merits and demerits – Informal communication or Grapevine – merits and demerits – Rumour – Reasons for spread of remours – Negative impact of remours – Methods to deal with remours – Formal Vs. informal communication

UNIT V

Oral communication – written communication – downward communication – upward communication – Horizontal communication – Types of communication networks. Barriers to communication – Steps to overcome barriers to communication

REFERENCE BOOKS AND TEXT BOOKS

1. Y.K.Bhushan, Business Organisation and Management, Sultan Chand & Sons 2012

2. C.B.Gupta, Business Organisation and Management, Mayur Paperbacks 2011

3 S.A.Sherlekar, Modern Business Organisation and Management – A System Approach, Himalaya, 2010.

SEMESTER-III

PAPER – IX – CORE COURSE

INCOME TAX LAW AND PRACTICE – I

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

To provide an understanding of the provisions and practice with regard to income tax laws

UNIT – I

History of Income tax in India – objectives of taxation – canons of taxation – characteristics of good tax system – definition of tax –classification of taxes – distinction between direct and indirect tax - Income Tax Act – Current Finance Act – Agricultural income – Assessee – Assessment Year – Income – Person – Previous Year – Exempted incomes.

UNIT II

Residential Status and Incidence of Tax – Classification of residential status of Taxable entities – Residential status of an Individual – Resident – Basic conditions - Additional conditions – Non-resident – Residential status of a firm, AOP – Residential status of companies – incidence of tax and residential status.

UNIT – III

Heads of Income – Income under the head Salaries – Features – Allowances – Fringe Benefits – Perquisites – Profits in lieu of salary – Provident Fund – Deductions – Computation of salary income.

UNIT – IV

Income from House property – Annual value – Determination – Deductions – Computation of Income from House Property.

UNIT – V

Profits and Gains of Business or Profession – Definition – Chargeability – Admissible deduction – Inadmissible expense – Computation of Business Income(excluding firms and companies) – Computation of Professional Income

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

1.Income Tax Law and Practice -V.P. Gaur and D.B. Narang

2. Law and Practice of Income tax in India-Dr. Bhagavathi Prasad

3. Income tax Theory, Law and Practice- T.S. Reddy and Y. Hari Prasad Reddy

PAPER – X – CORE COURSE

APPLIED COSTING

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

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 – 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.

UNIT II

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: Reconciliation of cost and financial statement – Contract Costing – Escalation clause.

Note: Question paper shall consist of 20% Theory and 80% Problems

<u>SUGGESTED READINGS</u>

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

PAPER XI – CORE COURSE

INTERNATIONAL BUSINESS

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

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 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.

UNIT II

International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – International Economic Organizations.

UNIT III

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 – 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.S

UNIT V

Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution.

<u>SUGGESTED READINGS</u>

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

PAPER XII – CORE COURSE

BUSINESS RESEARCH METHODS

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 75**

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.

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

<u>SUGGESTED READINGS</u>

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

ELECTIVE - 3 - PAPER III

CONSUMER RIGHTS AND EDUCATION

Code : **Credits – 3**

OBJECTIVES: **Teaching Hours – 75**

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 ofConsumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber 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- 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.

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- Role of media in consumer education

SUGGESTED READINGS

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

EXTRA-DISCIPLINARY COURSE – II

PRINCIPLES OF INSURANCE

Code: **Credits – 2**
Teaching Hrs. – 30

UNIT – I

Introduction to insurance – Principles of Insurance – Insurable interest – Indemnity – Subrogation – Utmost good faith – Functions of Insurance

UNIT – II

Life insurance – Meaning – Advantages of Life insurance – Procedure for effecting life insurance – Life insurance products or policies – Joint life policy

UNIT – III

Fire Insurance – Meaning – Functions of fire insurance – Kinds of fire policies – Advantages of fire insurance.

UNIT – IV

Marine insurance – Types of marine insurance – Lloyd's policy – Company policy – Difference between company policy and Lloyd's policy – Types of Marine policies.

UNIT – V

Miscellaneous insurance – Motor insurance – Health insurance – Liability insurance - Rural insurance

REFERENCE BOOKS:

1.Principles and Practice of Insurance - M.N. Mishra

2.Principles and Practice of Insurance - Dr. A. Murthy

3.Principles and Practice of Insurance - Dr. P. PeriyaSamy

SEM III	SUB CODE	MARKS INT +EXT	TITLE OF THE PAPER	NO OF HRS	NO OF CREDITS
NME-	19PCSBE3 SSIII	25+75	Managerial skills	2	2

Objective: To develop Leadership qualities, Office Etiquettes, Work Ethics and Conflict Management Skills in the young learners. .

Unit I	Time Management Organisational Awareness Problem Solving
Unit II	Leadership Qualities Team work and office functional rule Being knowledgeable of Hierarchy in Office Conducting Interviews
Unit III	Conducting Meetings Writing Circulars, Agendas, Minutes of meetings and Passing resolutions
Unit IV	Business Communication Email Project Proposals Contracts Job Application and CV
Unit V	Office Etiquette Dress Code Communication Maintaining healthy work relationship Effective use of technology at workplace

Reference: You can win – Shiv Khera
The Road to success –Napoleon Hill

Question Paper Pattern

Section A	Short Notes	10 out of 12	10 x 2 = 20 Marks
Section B	Paragraph Questions	5 out of 8	5 x 5 = 25 Marks
Section C	Essay Questions	3 out of 5	3 x 10 = 30 Marks
		Total	= 75 Marks

Questions should be equally distributed covering all units without omitting any.

SEMESTER-IV

PAPER XIII – CORE COURSE

INCOME TAX LAW AND PRACTICE - II

Code : **Credits – 4**
Teaching Hours – 90

UNIT – I

Capital Gains – Definition – Kind of Capital assets – Exempted Capital Gains – Computation of Capital Gains.

UNIT – II

Income from Other Sources – Income chargeable to tax – Deductions – Bond washing transactions – Computation of income from other sources.

UNIT – III

Set off and Carry forward of Losses – Deductions from Gross Total Income.

UNIT – IV

Assessment of Individuals – Computation of total income and tax liability – Assessment of firms.

UNIT – V

Administration of the income tax Act – income tax authorities – CBDT – powers – Assessing officer - Procedure for assessment – Types of assessment – Advance Payment of Tax – Deduction of tax at source – Filing of return – Types of filing – PAN.

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

.Income Tax Law and Practice -V.P. Gaur and D.B. Narang

2. Law and Practice of Income tax in India-Dr. Bhagavathi Prasad

3. Income tax Theory, Law and Practice- T.S. Reddy and Y. Hari Prasad Reddy

PAPER XIV – CORE COURSE

FINANCIAL MARKETS AND INSTITUTIONS

Code : **Credits – 4**

OBJECTIVES: **Teaching Hours – 90**

1. To impart knowledge about the various types of Business finances.
2. To provide knowledge about the various financial institution

UNIT I

Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - **Call money market:** meaning - features - benefits - Indian call money market

UNIT II

Commercial paper market: meaning –features - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 and 1970 - Bill market Scheme, 1970 - **Certificate of Deposit (CD) market:** meaning - features - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - **Gilt-edged securities market:** meaning - features - importance of gilt-edged market and Govt. bonds.

Unit III

Capital Market: Meaning –characteristics – Stock exchange – features and functions – Listing – National Stock Exchange – **New Issues Market (NIM)** – meaning – Advantages - NIM and secondary market – methods of marketing securities – intermediaries in NIM – Book building – insider trading and investor protection.

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 – credit information report – **DFHI**L – ICRA – OTCEI – NSDL.

UNIT V

Financial Institutions–meaning – special characteristics – 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.

SUGGESTED READINGS

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

ELECTIVE – IV – PAPER IV

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Code : **Credits – 3**

OBJECTIVES: **Teaching Hours – 90**

1. To impart knowledge about the various types of investment
2. To provide exposure about Risk and return and Portfolio management

UNIT – I

Investment-definition, Nature and scope of investment management – investment objectives – Features of an Investment programme – Types of investment alternatives

UNIT – II

Risk and return-Concept of Risk and return – Types of risk – Systematic, Unsystematic and other risks - Measurement of risk and return

UNIT – III

Approaches to security analysis – Fundamental analysis – Economic, Industry and Company analysis – Technical analysis – Chart methods.

UNIT – IV

Efficient market theory – Random Walk Theory –Options and futures-put, call, valuation, characteristics and difference.

UNIT – V

Portfolio Management – Process – Principles of portfolio management – Markowitz theory – Sharpe's Optimization – Dow Theory-CAPM – SML – CML.

REFERENCE BOOKS:

1. Dr.Raganatham m & Madhumathi R. Investment analysis &Portfolio management. Person Education, New Delhi, 2007

2. Dr.Bhalla V.K.Investment Management, S.Chand and Company, New Delhi, 2008

3. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi, 2007

4. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi,2009

5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi,2008

ELECTIVE – V – PAPER -V

CUSTOMER RELATIONSHIP MANAGEMENT

Code : **Credits – 3**

OBJECTIVES: **Teaching Hours – 90**

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.

SUGGESTED READINGS

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, Macmillan
5. Zikmund, (2201), Customer Relationship Management, Wiley

SEMESTER IV	SUB CODE	MARKS I+E	PAPER TITLE	NO OF HRS	NO OF CREDITS
NME SS IV	19PDSBE4	25+75	Personality Development	2	2

Objective: Understanding one's own personality and nurturing it well enables one to be a fine Human Being and an effective Professional and this paper aims at helping the students to acquire the skills that would enable them to achieve the same.

Unit I

Personality: Definition – Determinants- Heredity- Environment-Situation-Self Awareness- Benefits of Self-Awareness

Unit II

Enhancing Self-Awareness: Self-analysis-Behaviour-Motivation-Modes of thinking- Modes of acting - Modes of interacting

Unit III

The "Big Five" Model:-Extroversion- Agreeableness-Emotional Stability Conscientiousness - Openness to experience- Self-monitoring

Unit IV

Traits For Building Positive Personality:-Chief traits for building Personality – Conscious Programming-Subconscious Programming

Unit V

Personal Grooming:- Men-Dress – Shirts- trousers – Ties – Socks – Shoes –Belts – Watches –Hairstyles. Women -Dress – Hair – Shoes /Sandal – Bags– Accessories

REFERENCE:

You Can Win : Shiv Khera

Road to Success – Napolean Hill

Hurlock, E.B.2006.Personality Development, 28th Reprint. New Delhi: Tata Mc Graw Hill
http://vrsiddhartha.ac.in/ece/files/personality%20development%20study%20material.pdf

Question Pattern:

Section A	Short Notes	10 out of 12	10 x 2 = 20 Marks
Section B	Paragraph Questions	5 out of 8	5 x 5 = 25 Marks
Section C	Essay Questions	3 out of 5	3 x 10 = 30 Marks
			Total = 75Marks

Questions in every section should be equally selected from all units without omitting any.