

SRI SANKARA ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ENATHUR, KANCHIPURAM – 631 561
CHOICE BASED CREDIT SYSTEM
DEPARTMENT OF COMMERCE
MASTER OF COMMERCE
REGULATIONS
(With effect from the academic year 2015-2016)

1. CONDITIONS FOR ADMISSION

Vide Appendix-A

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 90/91 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION OF THE COURSE

The duration of the course is for 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

1. M.Com. MASTER OF COMMERCE

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

Vide APPENDIX - B

The following procedure be be followed for Internal Marks:

Theory Papers:	Internal Marks	25
Best Two tests out of 3	15 marks	
Attendance	5 marks	
Assignment/Seminar	5 marks	

Practical:	Internal Marks	40
Attendance	5 marks	
Practical Test best 2 out of 3	30 marks	
Record	5 marks	

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

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 therefore 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 Authorised 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. 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).

8. 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 (theory papers, practicals, project and viva-voce) prescribed for the course in the First appearance.

9. GRADING SYSTEM:

The term grading system indicates a Seven (7) 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.

SEVEN POINT SCALE (As per UGC notification 1998)

GRADE	GRADE POINT	PERCENTAGE EQUIVALENT
`O' = Outstanding	5.50 – 6.00	75 – 100
`A' = Very Good	4.50 – 5.49	65 – 74
`B' = Good	3.50 – 4.49	55 – 64
`C' = Average	3.00 – 3.49	50 – 54
`D' = Below Average	1.50 – 2.99	35 – 49
`E' = Poor	0.50 – 1.49	25 – 34
`F' = Fail	0.00 – 0.49	0 - 24

10. 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.

11. PATTERN OF QUESTION PAPER:

PART –A (50 words): Answer 10 out of 12 Questions 10 x 1 = 10 marks

PART –B (200 words):Answer 5 out of 7 Questions 5 x 5 = 25 marks

PART –C (500 words):Answer 4 out of 6 Questions 4 x 10 = 40 marks

12. 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 Practicals, Project, Viva-voce, Field work.

13. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2008-2009 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., upto and inclusive of April/May 2012 Examinations. Thereafter, they will be permitted to appear the examination only under the Regulations then in force.

APPENDIX-A

CONDITIONS FOR ADMISSIONS

1. MASTER OF COMMERCE (M.Com.)

A candidate who has passed the B.Com. B.Com/B.A (Corporate Secretaryship), B.Com (Accounting & Fiance) B.C.S., B.B.A., B.Com (Bank Management), B.Com. (Computer Applications), B.Com./B.A.(Co- operation), B.A. (Industrial Organization) and B.Sc.(Mathematics)/ B.Sc (Statistics) or B.Sc. (Computer Science) or B.C.A. or any other UG degree with at least any two core/main papers offered at the B.Com shall be eligible for admission to M.Com Degree Program.

14. Revised Scheme of Examinations

FIRST SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper - I	Com 201	Advanced Corporate Accounting and		4	3	25	75	100
Core Paper - II	Com 203	Financial Management [#]		4	3	25	75	100
Core Paper - III	Com 205	Organizational Behaviour		4	3	25	75	100
Core Paper – IV	Com 207	Managerial Economics [#]		4	3	25	75	100
Elective		Accounting for specialized institution		3	3	25	75	100
Soft Skill - I				2	-	40	60	100
				21				

Composition of marks: 80 % problems and 20 % theory

Electives are to be chosen from the Groups of Electives listed at the end

SECOND SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – V	Com 202	Advanced Cost and Management Accounting #		4	3	25	75	100
Core Paper – VI	Com 204	Quantitative Techniques for		4	3	25	75	100
Core Paper - VII	Com 206	Marketing of Services		4	3	25	75	100
Elective		Income tax law & practices		3	3	25	75	100
Extra Disciplinary Elective \$		Paper – I Total Quality Management		3	3	25	75	100
Internship				2	-	-	-	100
Soft Skill - II				2	-	40	60	100
				22				

Composition of marks: 80 % problems and 20 % theory

To be offered to other Departments

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Mark.

THIRD SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. Marks		
						CIA	External	Total
Core Paper - VIII	Com 209	Research Methodology		4	3	25	75	100

Core Paper – IX	Com 211	Knowledge Management		4	3	25	75	100	
Core Paper – X	Com 213	Fundamentals of Information Technology		4	3	40 (Practical)	60 (Theory)	100	
Elective		CRM-Relationship marketing		3	3	25	75	100	
Elective		Business Taxation		3	3	25	75	100	
Extra Disciplinary Elective		Paper – II Business Ethics, Corporate Governance & Social Responsibility		3	3	25	75	100	
Soft Skill -				2	-	40	60	100	
				23					

FOURTH SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – XI	Com 208	Management Information Systems		4	3	25	75	100
Core Paper – XII	Com 210	Investment Analysis and Portfolio Theory		4	3	25	75	100

Core Paper – XIII	Com 212	Merchant Banking and Financial Services		4	3	25	75	100
Core Paper – IV	Com 214	Project Plus Viva-voce*		8		40	160[@]	200
Elective		Computerized Accounting		3	3	40 (Practical)	60 (Theory)	100
Soft Skill - IV				2	-	40	60	100
				25				

@ Viva-voce examination carries 40 Marks and Project Report carries 120 Marks

* Project Viva-voce is considered equivalent to two core papers. Hence, a College may choose to offer the following two core papers in lieu of the Project Viva-voce

Core Paper – XVI	Com 216	Financial Derivatives		4	3	25	75	100
Core Paper – XVII	Com 218	Financial Markets and Institutions		4	3	25	75	100

Revised List of Electives

(Students can choose any five electives from the following list)

- a) Accounting for Specialized Institutions
- b) Income Tax Law and Practice
- c) Accounting for Decision Making
- d) Indirect Taxes
- e) Computerized Accounting
- f) Strategic Human Resource Management and Development
- g) Industrial relations and Labor Welfare
- h) Change Management
- i) Managerial Behavior and Effectiveness
- j) Human Resources Accounting and Audit
- k) CRM and Relationship Marketing
- l) Consumer Behavior
- m) Consumer Rights and Education
- n) Advertising and Salesmanship
- o) International Marketing

FIRST SEMESTER

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS.

No. of. Credit =4

Objective: To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis

UNIT I Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares

UNIT II Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes -

UNIT III consolidated final statement of Holding companies and subsidiary companies –inter-company holdings and Owings -treatment of dividends

UNIT IV Statements for liquidation of companies

UNIT V Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI -Mandatory Accounting Standards (AS) issued by the ministry of corporate affairs (MCA)

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

Book References

1. Shukla M C and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. Gupta R L and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3. Jain S P and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. Reddy T S and Murthy, Corporate Accounting, Chennai, Margam Publications

Web references

- www.indiacorporateadvisor.com
www.iimcal.sc.in
www.futureaccountant.com

FINANCIAL MANAGEMENT NO. OF. CREDIT =4

Objective: To impart knowledge on the fundamentals of finance function in business and to develop skills in financial analysis and decision making

UNIT I Functions of manager – methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non-convertible debentures – preferred stock - Objectives / goals of finance function -financing decisions -investment decision - importance of financial planning -problems in financial forecasting

UNIT II Capital Structure decisions -Traditional and MM approaches -current views - determinants - capital structure- overtrading-over and under capitalization -leverage

analysis EBIT -EPS analysis

UNIT III Cost of capital measurement WACC-MCC and value of the firm -factors influencing dividend policy of firm -dividend relevancy -company law provisions on dividend payment

UNIT IV Investment decisions -risk -required rate of return -estimating cash flows -present value of cash flows -evaluation of alternative investment proposals -sensitivity analysis - simulation -decision making under conditions of risk and uncertainty -inflation and investment decisions

UNIT V Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital- different components -inventory -cash - receivables -credit policies –collection policies

Note: The proportion between theory oriented and problem oriented questions in the University Examination shall be 60:40

Book References

1. Van Horne J. Financial Management & Policy Pearson Education, Delhi
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
3. West on and Brigham, Managerial Finance, New York, Holt Rinehart
4. Pandey I M, Financial Management, New Delhi, Vikas
5. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The World Press
6. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH
7. Periyasamy P, Financial Management, Vijay Nicole Imprints

Web references: www.accountingstudyguide.com, www.managementparadise.

ORGANIZATIONAL BEHAVIOUR

No. of. Credit =4

Objective: To provide knowledge on employees' behaviour and their managerial implications and to impart knowledge on organizational dynamics

UNIT I

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.

UNIT II

Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour

UNIT III

Organizational communication - Meaning, Importance, Process, Barriers - Methods to

reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management

UNIT IV

Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour

UNIT V

Organizational change - Meaning - Resistance to change - Management of change

Book References

Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
L.M. Prasad, - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
Gupta.Shahi.K & Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra
Chauhan R.K. - Organisational Behaviour - Tamilnadu Book House.

Web references

www.journals.elsevier.com

www.unesco.org

www.onlinelibrary.wiley.com

MANAGERIAL ECONOMICS NO. OF. CREDIT =4

Objective: To offer expertise and knowledge on the application of economic theories and concepts to business decisions

UNIT I

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firms.

UNIT II

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.

UNIT III

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

UNIT IV

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

UNIT V

Pricing objectives -pricing methods and approaches -Product line pricing -Differential

pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

Book References

- 1 Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi
- 2 Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
- 3 Mote and Paul: Managerial Economics TMH, New Delhi
- 4 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
- 5 Dwivedi D N Managerial Economics, New Delhi Vikas

Web references

- www.emeraldinsight.com
www.taylorandfrancis.com
www.oxfordjournals.org

SECOND SEMESTER

ADVANCED COST AND MANAGEMENT ACCOUNTING No. of. Credit =4

Objective: To impart knowledge on cost and management accounting techniques and to develop the skills of students in the preparation of cost and management accounting statements

UNIT I

Installation of costing system -records required to be maintained under the Companies Act - management control and information system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives

UNIT II

Costing methods -product costing -process costing -treatment of equivalent UNITS - inter - process profit- JIT costing -Activity based costing

UNIT III

Budgets and Budgeting control- Flexible Budgets, Zero Base Budgets

UNIT IV

Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes V s. Status quo, sell or scrap, export V s. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing -Measurement of Segment Performance

UNIT V

Financial Statement analysis -Ratio analysis -Funds / Cash flow statement

Note: The proportion between theory and problems shall be 20:80

Book References

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill

3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGrawHill Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

Web references

www.futureaccountant.com

www.ce.cmu.edu

www.computerizedaccount.tripod.com

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS No. of. Credit =4

Objective: To provide knowledge in quantitative methods and applications and to offer expertise in quantitative analysis

UNIT I

Theory of probability -probability rules -Baye's theorem -Probability distribution - Binomial, Poisson and Normal. Statistical decision theory -Decision environment -decision making under certainty and uncertainty and risk conditions -EMV, EOL and marginal analysis -value of perfect information - decision tree analysis

UNIT II

Sampling-Meaning of random sample -sampling methods -sampling error and standard error relationship between sample size and standard error Sampling distribution - characteristics- central limit theorem -estimating population parameters - point and interval estimates -estimating proportion, percentage and mean of population from large sample and small sample

UNIT III

Testing hypothesis -testing of proportions and means -large samples -small samples - one tailed and two tailed tests -testing differences between mean and proportions -errors in hypothesis testing -chi square distribution -characteristics -applications -test of independence and tests of goodness of fit - inferences -F distribution- testing of population variance-analysis of variance -one way and two way

UNIT IV

Correlation and regression -Simple, partial and multiple correlation -simple, partial and multiple regressions -estimation using regression line -standard error of estimate -testing significance of correlation and regression coefficients -interpreting correlation -explained variation and unexplained variation - coefficient of determination- multivariate analysis - factor, cluster and discriminant analysis

UNIT V

Linear programming graphic and simplex models -maximization and minimization - transportation -Assignment

Note: The proportion between theory and problems shall be 20: 80

Book References

- 1 Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi
- 2 Gupta, Statistical Methods, Sultan Chand
- 3 Johnson, Applied Multivariate Statistical Analysis, 5th Ed, Pearson Education

Web references

- http://fe.ugm.ac.id/iup/material/syllabi_quantitative.pdf
www.aiu.edu
<http://www.duxbury.com/sme6/index.html>

MARKETING OF SERVICES

No. of. Credit =4

Objective: To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

UNIT I

Nature and classification of services -Characteristics of services and their marketing implications

UNIT II

Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism

UNIT III

Product support services -pricing of services -problems of quality -innovations in services

UNIT IV

Marketing of financial services -nature- types -marketing of insurance -mutual fund -marketing for non-profit firms.

UNIT V

CRM & Relationship Marketing -Customer Satisfaction

Book References

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Mallagilg Services Marketing -Text and Readings, Dryden Press, Hinsdale III
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essencl' of ServIces Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Anrn Pezzallo, Marketing Financial Services, Macrnillan

Web references

www.managementstudyguide.com

www.tutor2u.net

www.learnmarketing.net

EXTRA-DISCIPLINARY PAPER I - TOTAL QUALITY MANAGEMENT

No. of. Credit =3

Objective: To provide expert knowledge in the emerging Total Management techniques and to build conceptual clarity and skill of concept applications

UNIT I

Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control

UNIT II

Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis

UNIT III

Theory of Sampling Inspection - Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention

UNIT IV

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT V

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

Book References

1. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals Of Total Quality Management", Bross Chapman & Hall, London
3. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
4. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
5. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management", McGraw-Hill
6. Jain "Quality Control And Total Quality Management", Tata McGraw Hill
7. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
8. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

Web References

www.managementhelp.org

www.tqmschool.com
www.bpir.com

THIRD SEMESTER

RESEARCH METHODOLOGY

No. of. Credit=4

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

Unit I

Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem - steps in research -review of literature

UNIT II

Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size

UNIT III

Methods of data collection -Primary and secondary data -observation -interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing

UNIT IV

Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis

UNIT V

Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report

Book References

- 1 William C Emory, Business Research Methods, Richard D Irwin, NJ
- 2 Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
- 3 Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
- 4 Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

Web references

www.tutorsindia.com
www.springer.com
www.authorstream.com
www.socialpsychology.org

KNOWLEDGE MANAGEMENT

No. of. Credit=4

Objective: To provide knowledge on understanding managing human resources in organization and to provide an exposure on the knowledge management tools

UNIT I Knowledge Economy – Technology and Knowledge Management – Knowledge Management Matrix – Knowledge Management Strategy – Prioritizing knowledge strategies – knowledge as a strategic asset

UNIT Knowledge Attributes – Fundamentals of knowledge formation – Tacit and Explicit knowledge– Knowledge sourcing, abstraction, conversion and diffusion

UNIT III Knowledge Management and organizational learning, architecture – important considerations – collection and codification of knowledge – Repositories, structure and life cycle – Knowledge Management infrastructure – Knowledge Management applications – Collaborative platforms

UNIT IV

Developing and sustaining knowledge culture – Knowledge culture enablers – implementing knowledge culture enhancement programs – Communities of practice – Developing organizational memory

UNIT V

Knowledge Management tools, techniques – Knowledge Management and measurements – Knowledge audit – Knowledge careers – Practical implementation of Knowledge management systems – Case studies

Book Reference

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMCI Press
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. Shelda Debowski, Knowledge Management, , John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited
5. Stewart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. Hol Sapple Springer C W, Handbook on knowledge management (Edited)

Web References

- www.knowledge-management-online.com
- www.systems-thinking.org
- www.kmworld.com
- www.knowledge-management-tools.net

FUNDAMENTALS OF INFORMATION TECHNOLOGY No. of. Credit=4

Objective: To offer basic skills in computer applications and to develop working knowledge on business related software

UNIT I Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table -Boolean Algebra - Table Simplification of Boolean Function

Unit II Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array

UNIT III MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -.Getting into Print -MS-EXCEL -Creating Tables Using EXCEL - Using Tables and Creating Graphs -MS-ACCESS -Planning and Creating Tables -forms -Modifying Tables -Creating relational Database- Form Design- Reports -MS-POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,

UNIT IV Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account- Sending and Receiving Messages with Attachments to our friends account -Multimedia and its Applications

UNIT V Application software -Accounting packages- Statistical packages -Preparation of financial statements and statistical analysis

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and, 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

Book References

- 1 James A. Senn, Information Technology in Business Principles; Practices and opporUNITies, International Edition, Prentice Hall
- 2 Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
- 3 Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

Web references

www.gurukpo.com/admin/bookpdf/66.pdf

www.springer.com

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

No. of. Credit=4

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)

- Using the query generator to extract data
- Creating a Power Point presentation to promote a product.
- Creating a PP Slide show with clip art and image files
- Spelling checking, formatting and printing in WORD
- Update files in MS-Access
- Use reports to generate summaries in Ms-Access
- Use PP Facilities to create and automate slide show (including transition)
- Computing variance analysis using EXCEL
- Using data from Ms-Access to mail, merge a document in MS-WORD
- Drawing various types of graphs in EXCEL
- Preparation of Ledger Accounts through Tally
- Preparation of Trial balance through Tally
- Computation of Means and Standard deviation through SPSS package
- Computing Correlation and Regression through SPSS Package
- Preparation of Charts and Diagrams through SPSS Package

Web references

www.gurukpo.com/admin/bookpdf/66.pdf

www.springer.com

www.emeraldinsight.com

Extra-disciplinary Paper II

BUSINESS ETHICS, CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY

No. of. Credit =3

Objective: To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions

UNIT I Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership

UNIT II Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility

UNIT III Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business

UNIT IV Corporate Governance – Meaning and scope – Origin- Practices –Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman-Governance committees

UNIT V Codes of governance –Birla committee report

Book References

1. A M A, “Corporate Governance And Business Ethics”, Excel Books
2. Cannon Tom, “Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities”, Pitman, London
3. Hoffman, W. Michael, et, “Corporate Governance and Institutionalizing Ethics”, Lexington Books
4. Ther Sutton, Brenda, editor, “The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance”, Blackwell Publishers
5. Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co.,
7. Sekhar R C, “Ethical Choices in Business”, Response Books
8. Kendall, Nigel, “Corporate Governance”, London, Financial Times Pitman Publishing
9. Sutton, Brenda, editor, “The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance”, Blackwell Publishers
10. Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
11. Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co.,
12. Sekhar R C, “Ethical Choices in Business”, Response Books
13. Kendall, Nigel, “Corporate Governance”, London, Financial Times Pitman Publishing

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www.business-ethics.com , www.cgi.com www.businessethics.ca
www.societyforbusinessethics.org e-businessethics.com

FOURTH SEMESTER

MANAGEMENT INFORMATION SYSTEMS No. of. Credit=4

Objective: To offer in depth knowledge on information systems in business and their management

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

Book References

1. Azam M, Management Information Systems, Vijay Nicole Imprints
2. James A O' Brain, Management Information Systems', Tata Mc Graw Hill
3. King R William, 'Management Information Systems'
4. Davis, 'Management Information Systems', Mc Graw Hill
5. Wetherbe, Turban, 'Information Technology for Management', John Willey publisher
6. Prasad L M, Usha Prasad, 'Management Information Systems', Sultan Chand & Sons
7. Goyal D P, 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
8. Sadagopan S, 'Management Information System', Prentice Hall
9. Eff Oz, 'Management Information Systems', Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, 'Business Information Systems', Vikas Publishing house Pvt. Ltd
11. Kenneth C. Loudan & Jane P. Loudan, "Essentials of MIS", Prentice Hall India

Web references

www.dbatra.com

www.itworld.com

www.icisa.cag.gov.in

INVESTMENT ANALYSIS AND PORTFOLIO (THEORY) No. of. Credit=4

Objective: To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building

UNIT I Nature and scope of investment management -investment objectives, constraints - factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information

UNIT II Approaches to security analysis- market indicators -security price movements - fundamental analysis -technical-analysis -Dow theory -Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis

UNIT III Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat~ risk -purchasing power risk -business risk - financial risk -measurement of risk

UNIT IV Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process-portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio

UNIT V Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors

Note: The proportion between theory and problems shall be 60: 40

Book References

- 1 Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
- 2 Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
- 3 Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
- 4 Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
- 5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
- 6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

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- www.amazon.com
- www.bcci.bg
- www.asrm.edu.p

MERCHANT BANKING AND FINANCIAL SERVICES No. of. Credit=4

Objective: To provide conceptual understanding and in depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services

UNIT I Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework– SEBI guidelines

UNIT II Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services

UNIT III Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services

UNIT IV Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals– grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

UNIT V Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -0 dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

Book References

1. Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole and Tata McGraw Hill, , 4th Edition, 2012, New Delhi
2. Khan M Y, “Financial Services”, Tata McGraw Hill
3. Sri Ram, “Handbook of Leasing & Hire purchases”, ICFAI Hyderabad
4. Stewart, Simon (University Of Adelaide), “Financial Services & Their Regulation”
5. Rose, Peter S., And Fraser, Donald R. “Financial Institutions: Understanding and Managing Financial Services”, Tex Business Publications
6. Kinsella, Ray, “New Issues in Financial Services”, Powell's Books
7. Anderton, Brian, Ed, “Current Issues in Financial Services”, Macmillan

Web References www.rbi.org.in www.sebi.gov.in www.nse-india.com

PROJECT PLUS VIA-VOCE

No. of. Credit=8

CORE PAPERS IN LIEU OF ELECTIVES

FINANCIAL DERIVATIVES

No. of. Credit=3

Objective: To impart conceptual knowledge on financial derivatives and to provide knowledge on accounting for derivatives

UNIT I Financial derivatives – an introduction; Futures market and contracting; Forward market – pricing and trading mechanism; Futures pricing – theories and characteristics

UNIT II Financial derivatives market in India; Regulation of financial derivatives in India

UNIT III Hedging strategy using futures; Stock index futures; Short-term interest rate futures; Long-term interest rate futures; Foreign currency futures; Foreign currency forwards

UNIT IV Options basics; Option pricing models; trading with options; Hedging with options; currency options; Financial Swaps and Options; Swap markets

UNIT V Accounting treatment of derivative transactions; Management of derivatives exposure; Advanced financial derivatives; Credit derivatives

Book References

1. Vohra N D and B.R.Bagri, 'Futures and Options' – II Edition; Tata McGraw Hill Ltd
2. Gupta S L, Financial derivatives, theory, concepts and problems, Prentice Hall India
3. John Hull, Options, Futures and other Derivatives, Prentice Hall India

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- www.internationalfinancemanagement.com
www.onlinelibrary.wiley.com
www.emeraldinsight.com

FINANCIAL MARKETS AND INSTITUTIONS No. of. Credit=3

Objective: To provide knowledge on financial markets and institutions and to impart knowledge on financial markets and institutions

UNIT I Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets – Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets

UNIT II Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives

UNIT III Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms

UNIT IV Capital market: meaning – Indian money market – Indian capital market – evaluation

and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM

UNIT V Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody’s Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working

Book References

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company
2. Bhole L M, Financial Institutions and Markets, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, Indian Financial System, Sultan Chand & Sons
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company
5. Apte P G, International Financial Management, Tata McGraw Hill Company
6. Avadhani V A, Capital Market Management, Himalaya Publishing Company
7. Khan M Y, Indian Financial System, Tata McGraw Hill Company

Web References

www.indiacorporateadvisor.com

www.nse-india.com

www.nsdl.co.in

GROUP A ELECTIVES – ACCOUNTING AND TAXATION MANAGEMENT

ACCOUNTING FOR SPECIALIZED INSTITUTIONS No. of. Credit=3

Objective: To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions and to update the knowledge of accounting standards for specified nature of accounts

UNIT I Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account – Treatment of Dividends, Revaluation of Assets – Intercompany Owings

UNIT II Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, classification of banking companies assets, capital adequacy ratio and preparation of financial statements

UNIT III Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

UNIT IV Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies

UNIT V Accounting for Government Grants AS 12– Accounting for Hotels – Accounting for Educational Institutions Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13

Book References

1. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi
2. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi
3. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi
6. Horngren C T, Introduction to Financial Accounting, PHI, New Delhi
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi

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www.accountingcoach.com
www.accountingstudyguide.com
www.cimaglobal.com
www.futureaccountant.com

INCOME TAX LAW AND PRACTICE No. of. Credit=3

Objective: To test whether the students have acquired working knowledge of the Income Tax Act

1961 and basic concepts of different Tax Concepts

UNIT I Heads of Income – computation of income from salary – income from house property – Profits and gain from business or profession

UNIT II Computation of capital gains – income from other sources

UNIT III set-off and carry forward of losses – deduction from gross total income

UNIT IV Assessment: Assessment of individuals HUF, partnership firms and companies

UNIT V Transfer pricing – concept – methods – domestic and international under the Income Tax of 1961

Note: The proportion between theory oriented and problem oriented questions in the University

Examination shall be 20:80

Book References

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints

2. Bhagawath Prasad Direct Taxes Law and Practice
3. Dinakar Pagre - Direct Taxes
4. V.K. Singharia Direct Taxes Law & Practice
5. S. Bhattacharya Indian Income Tax Law & Practice

Web References

- www.incometaxindia.gov.in
- www.taxsmile.com
- www.law.incometaxindia.gov.in
- www.taxman

ACCOUNTING FOR DECISION MAKING No. of. Credit=3

Objective: To apply advanced managerial accounting concepts in order to make more informed and more effective decisions in simulated and actual business situations, to develop management accounting information systems that will play an important role in the overall success of an organization and to analyze and to apply Modern cost analysis techniques to control and to reduce the cost to enhance the value

UNIT I Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions

UNIT II Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making

UNIT III Capital Investment Decision – Payback and discounted payback – Net present value and taxation – Internal Rate of Return – Accounting Rate of Return – Post project evaluations

UNIT IV Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing
– Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence

UNIT V Activity based approaches to Cost and Management Analysis – Activity Based Costing – Activity Based Management – Target costing – Cost ascertainment and pricing using Target Costing

Book References

1. Charler Brandon, Managerial Accounting, TMH, New Delhi
2. Ray H. Garrison, Managerial Accounting, TMH, New Delhi
3. Ravi M. Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi
4. Advanced Management accounting – Study Material – Institute of Chartered Accountants
5. Horngren, Foster, Datar & Gowing. *Cost Accounting: A Managerial Emphasis*. 5th

Cdn edition. Pearson

Web References

www.accountingcoach.com

www.accountingstudyguide.com

www.cimaglobal.com

www.futureaccountant.com

INDIRECT TAXES No. of. Credit=3

Objective: To provide distinction between Direct Tax and Indirect Tax and also related incidence of tax rules for indirect tax and to provide understanding on the concept central excise and Service under the emerging increase importance of service sector

UNIT I Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes – Movement towards GST

UNIT II Central Excise: Factors for Levy of Excise Duty – Goods, Excisable Goods, Manufacture, India

– First principles of valuation of goods – Types of Excise Duty – Procedure for assessment and payment of Excise Duty – Philosophy of Cenvat – Registration

UNIT III Service Tax: Genesis – First Principles of Taxable Service, Negative list, Exemption list, Taxable area, non-taxable area, point of taxation and valuation - Procedure for assessment and payment of Service Tax – Philosophy of Cenvat – Registration

UNIT IV Factors for levy of Customs Duty – First principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawback

UNIT V Value Added Tax: Salient features of VAT – Sales, Not Sales and Deemed Sales – Goods and Not Goods – Procedure for assessment and payment of VAT – Composition Scheme – Philosophy of Input Tax Credit – Registrations – Glimpses of CST

Note: 80% Theory and 20% simple problems only from “Customs and Excise”

Book References

1. Datey, Indirect Taxes, Taxman Publication
2. Reddy T S and & Hariprasad Y Reddy, Business Taxation, Margham Publications
3. Govindan N S, Indirect Taxes made easy, Seethraman & Co
4. Finance Act, 1994
5. Central Excise Act, 1944
6. Customs Act, 1962
7. CST Act, 1956
8. TNVAT Act, 2006

Web References

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www.indiacorporateadvisor.com

www.tnvat.gov.in

www.cbec.gov.in

www.aces.gov.in

COMPUTERIZED ACCOUNTING No. of. Credit=3

Objective: To develop the skills of students to prepare accounting statements using accounting software

Unit I Introduction – features – basic concept of Computerized accounting and Inventory system – accounts organisation & types of accounts – accounts statements – purchases & sales – credit & debit – transaction, invoice, voucher, order, cost & stock – income & expenses – inventory control

Unit II Masters – creation of Accounts Master – Ledger – cost – group – Budgets – Voucher & Inventory – creation of Inventory Master – Stock Item – Group & Unit measurement - Transactions – Accounts vouchers entry – contra – receipt – payment – journal – debit & credit notes – sales, purchase option and post-date vouchers. Inventory voucher entry – types – delivery challan – Goods Receipt Note, Sales & Purchase returns – Invoice – Stock Transfer – Bill of Material Physical Stock Voucher

Unit III Reports – Accounting Report – Trial Balance – Profit & Loss account – Balance Sheet & Stock Statement – Account Books – Cash & Bank Books – Ledger summaries – Bills Receivable & Payable Statements

Unit IV Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order status – Sales Order Summary - Purchase Order Summary – Printing – Reports on Printer – Reports to File

Unit V Statutory Reports – VAT – TDS – Service Tax – CST – Budgeting

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 hours & 100 marks) will be scaled to 60 marks. The practical paper (3 hours & 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the Practical & Theory papers to secure a pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

Book References

1. Nidhani , Implementing Tally
2. Namrata Agarwal, “ Financial Accounting using Tally”, Dream tech Publishers, New Delhi, 2003

Web references

www.charteredaccountants.com.au

www.computerizedaccount.tripod.com

www.academyoflearning.com

**GROUP B ELECTIVES – HUMAN RESOURCE MANAGEMENT
STRATEGIC HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT**

No. of. Credit=3

Objective: To provide knowledge on understanding managing human resources in the organizations, and to offer exposure on human resources practices in organizations

UNIT I Meaning- Strategic framework for HRM and HRD –Vision, Mission and Value-Importance – Challenges to organisations –HRD functions –Roles of HRD professionals – HRD needs assessment – HRD practices –Measures of HRD performance – Links to HR, Strategy and business goals –HRD program implementation and evaluation – Recent trends – strategic capability, bench marking and HRD audit

UNIT II E - Employee profile – E- selection and recruitment – Virtual learning and orientation – E-training and development – E- performance management and compensation design – Development and implementation of HRIS- Designing HR portals –Issues in employee privacy –Employee surveys online

UNIT III Domestic Vs International HRM – Cultural dynamics – Culture assessment - Cross cultural education and training programs – Leadership and strategic HR issues in international assignments – Current challenges in outsourcing, cross border M and A-Repatriation etc. – Building multicultural organizations- international compensation.

UNIT IV Career concepts – Roles – Career stages – Career planning and process – Career development models- Career motivation and enrichment – Managing career plateaus – Designing effective career development systems- Competencies and career management- Competency mapping models- Equity and competency based compensation

UNIT V Need for coaching – Role of HR in coaching – Coaching and performance- Skills for effective coaching – Coaching effectiveness – Need for counselling – Role of HR in counseling – Components of counseling programs –Counseling effectiveness –Employee health and welfare programs – Work stress- Sources – Consequences – Stress management techniques – Eastern and Western practices-Self management and Emotional intelligence.

Book References

1. Jeffrey A Mello, 'Strategic Human Resource Management', Thomson, Singapore, southwestern
2. Randy L.Desimone, Jon M. Werner – David M. Marris, 'Human Resource Development', Thomson Southwestern, Singapore
3. Robert L.Mathis and John H.Jackson, 'Human Resource Management', Thomson Southwestern, Singapore
4. Rosemary Harrison, 'Employee Development' –University Press, India ltd, New Delhi
5. Srinivas Kandula, 'Human Resource management in Practice', Prentice Hall of India, 2005, New

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www.Delhitatamcgrawhill.com
www.onlinelibrary.wiley.com

INDUSTRIAL RELATIONS AND LABOUR WELFARE No. of. Credit=3

Objective: To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations

UNIT I

Concepts – Importance - Industrial Relations Problems in the Public Sector- Growth of Trade Unions- Codes of conduct

UNIT II

Disputes – Impact – Causes – Strikes - Prevention – Industrial Peace – Government Machinery- Conciliation – Arbitration – Adjudication

UNIT III

Concept –Objectives – Scope – Need- Voluntary Welfare Measures – Statutory Welfare Measures- Labour- Welfare Funds- Education and Training Schemes

UNIT IV

Causes of Accidents – Prevention –Safety – Provisions – Industrial Health and Hygiene-Importance – Problems-Occupational Hazards- Diseases – Psychological problems-counseling-statutory provisions

UNIT V

Child Labour – Female Labour- Contact Labour – Construction Labour –Agricultural labour – Disabled – Welfare of knowledge – Social Assistance – Social Security-Implications

Book References

1. Mamoria C.B. and Sathish Mamoria , ‘Dynamics of Industrial Relations’, Himalaya Publishing House, New Delhi 1998
2. Dwivedi. R.S. ‘Human Relations & Organisational Behaviour’, Macmillan India Ltd., New Delhi, 1997
3. Ratna Sen, ‘Industrial Relations in India’, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
4. Srivastava, ‘Industrial Relations and Labour laws’, Vikas 4 th edition, 2000
5. Venkata Ratnam C S, ‘Globalisation and Labour Management Relations’, Response Books, 2001

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www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.com

CHANGE MANAGEMENT No. of. Credit=3

Objective: To enable students to analyze strategic change and how change impacts managerial issues

UNIT I

Nature, forces, types and models of organizational change - impact of change, transition management

UNIT II

Progress and challenges in organizational change management - learning organization, role of politics

UNIT III

Motivating and enabling change, managing complex major changes Effective change leader – Mapping change – the cultural web – cultural attributes to change – resistance to change

UNIT IV

Mapping change – the cultural web – cultural attributes to change – resistance to change

UNIT IV

Systems approach to change, intervention strategy model, total project management model

Book References

1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi
2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi
3. Carr K.D, Hard J.K. Tralant W.J, Managing the change process, Mc GrawHill, New York

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MANAGERIAL BEHAVIOUR AND EFFECTIVENESS No. of. Credit=3

Objective: To develop an understanding of managerial behavior in organization and to

sensitize students in managing human relations and on developing managerial effectiveness

UNIT I

Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour

UNIT II

Identifying managerial talent – Selection and recruitment –Managerial skills development-pay and rewards –Managerial motivation –Effective management criteria – performance appraisal measures –balanced scoreboard –Feedback –Career management – current Practices

UNIT III

Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer

UNIT IV

Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles

UNIT V

Organizational and managerial efforts –Self-development –Negotiation skills – Development of the competitive spirit -Knowledge management- Forecasting creativity

Book References

1. Peter Drucker,'Management', Harper Row
2. Milkovich and Newman,'compensation', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership,' Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson Southwestern

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HUMAN RESOURCES ACCOUNTING AND AUDIT No. of. Credit=3

Objective: To impart knowledge on Human Resource Accounting and to expose students to

Human resource practices in the corporate world

UNIT I

HR as assets- Definition of Human Resource Accounting – Introduction to Human Resource Accounting – Human Resource accounting concepts, methods and applications – Human Resources accounting Vs other accounting

UNIT II

Measuring human resource cost -investment in employees-Replacement costs – Determination of Human Resource value – Monetary and non-monetary measurement methods – Return on Investment approach

UNIT III

Developing Human Resource Accounting systems – Implementation of Human Resource accounting – Integrated of accounting with other accounting systems – Recent advancements and future directions in Human Resource Accounting

UNIT IV

Role of Human Resource audit in business environment - HR Audit objectives – Concepts – Components –Need- benefits – Importance – Methodology- Instruments –HRD scorecard – Effectiveness of as an instrument – Issues in HR audit – Focus of HRD audit.
UNIT V HRD audit report –Concept –Purpose –Role of HR managers and auditors – Report Design-Preparation of report – Use of Human Resource audit report for business improvement – Case studies

Book References

1. Eric G. Flamholtz, ‘Human Resource Accounting –Advances in Concepts, Methods and Applications’, Third Edition
2. Pramanik.A.K(1993) M.C. Jain,” Human Resource Accounting” Pointer publishers, Jaipur
3. Nigam, M.S.Nigam S (1993) Importance of Human Resource in Organization, Pointer publishers, Jaipur
4. Prakash J, Khanelwal M C, Jain SC (1993), Human Resource Accounting, Pointer publishers, Jaipur
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GROUP C MARKETING MANAGEMENT ELECTIVES

CRM AND RELATIONSHIP MARKETING

No. of. Credit=3

Objective: To impart knowledge on customer relationship management and to provide an

overview on the various concepts relating to relationship marketing

UNIT I

Customer Relationship Management - Measurement - Qualitative Measurement Methods
- Quantitative Measurement Methods - Calculating Relationship Indices

UNIT II

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using
Customer Relationship Survey Results

UNIT III

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting
Relationships

UNIT IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External
Partnership

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate
Cultures

Book References

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall
2. John Anton, “Customer Relationship Management”, Prentice Hall
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books
4. Anderson, “Customer Relationship management”, Tata McGraw Hill
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education
6. Zineldin, Mosad, “Strategic Relationship Management: A Multi-Dimensional Perspective: Towards a New Co-Opetive Framework on Managing, Marketing and Organizing”, Coronet Books Publishers
7. McKenna, Regis, “Relationship Marketing: Successful Strategies for the Age of the Customer”, Addison-Wesley Longman
8. Christopher, Martin, “Relationship Marketing”, Science & Technology Books

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CONSUMER BEHAVIOUR

No. of. Credit=3

Objective: To develop knowledge and skill in the application of marketing research tools and techniques and to develop an understanding of consumer behavior

UNIT I The consumer behavior - Meeting Changes and Challenges – Perspectives towards the study of consumer behavior – Understanding about the dark side of the consumer – various consumer behavior models - Consumer behavior and marketing strategy

UNIT II Internal influences on Consumer behavior – Personality – self image and Life style – Consumer motivation – Consumer involvement – Consumer perception – Consumer Learning and knowledge – Consumer attitude and change

UNIT III External influences on consumer behavior - The Influences of Culture on Consumer Behaviour - Subcultures and Consumer Behaviour- Social Class and Consumer Behaviour- Reference Groups and Family- Consumer Influence and the Diffusion of Innovations

UNIT IV The consumer decision process, prospect theory, heuristics, persuasion- – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stage of the process

UNIT V Family and Household Decision making - The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer- Global consumer and diffusion and innovations – Consumer behavior and social marketing - Consumer and public policy

Book References

1. Leon G.Schiffman, Leslie Lazar Kanuk, “Consumer Behaviour “, Pearson Education, New Delhi
2. David L.Loudon, Albert J Della Bitta, “Consumer Behaviour “, McGraw Hill, New Delhi
3. Jay D.Lindquist and M.Joseph sirgy, “Shopper, buyer & consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi
4. Sheth Mittal, “ Consumer Behaviour A Managerial Perspective”, Thomson Asia (P) Ltd., Singapore
5. Srivastava K K, “ Consumer Behaviour an Indian Context”, Goal Gotia Publishing Co, New Delhi
6. Gupta S L & Sumitra Pal,”Consumer Behaviour an Indian Perspectives”, Sultan Chand, New Delhi
7. Raju, Dominique Xavedel, “Consumer behaviour, Concepts Applications and cases” vikas publishing house (P) Ltd., New Delhi
8. Henry Assael, Consumer behaviour strategic approach Biztantra, New Delhi

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CONSUMER RIGHTS AND EDUCATION No. of. Credit=3

UNIT I

Consumer Movement in India Profile of Indian Consumer –Problems of Indian Consumers – Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept

UNIT II

Right of Consumers- Responsibilities of Consumers –Consumer Education & awareness building –unfair trade practices –Caveat emptor

UNIT III

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

UNIT IV

Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils-Remedy & Redressal of Grievances –Legal and non-legal

UNIT V

Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector

Book References

1. Indian consumer protection Act
2. Law of consumer protection – Avatar singh – Eastern Book Company
3. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing
4. Commentary on the Consumer protection- Universal Law Publication

ADVERTISING AND SALESMANSHIP No. of. Credit=3

Objective: To enable students to learn the nuances of target marketing and personal selling and public relations

UNIT I Introduction to Integrated Marketing Communication – Components of Marketing communication – Advertising – Salesmanship and public relations – The role of Integrated Marketing communication in marketing process – Evaluation of marketing strategy and analysis. Evaluating Social, Ethical and Economical aspects of advertising

UNIT II Identification of Target markets – Organization for Advertising and Salesmanship – The communication process – Sources – Message and channel factors –Advertising objectives and Budgeting – Determining the promotional objectives – DAGMAR approach – Media planning and strategy

UNIT III Determining different media strategy – Media mix – Evaluation of broadcast media – Evaluation of Print media and evaluation of other support media such as Home media and In-store media and Internet media

UNIT IV Direct Selling – Role of Salesmanship in direct selling – Evaluating the role of

salesmanship and his effectiveness – The Internet and interactive media – Measuring its effectiveness

UNIT V Personal selling and Public relations – The role of personal selling and public relations in Integrated Marketing communication – Contribution of Personal selling with other media – Evaluating its effectiveness

Book References

1. George E. Belch and Michael A. Belch, Advertising and Promotion, McGraw Hill Company
2. Ronald, Karen Whitehill King, and J. Thomas Russell, Kleppner's Advertising Procedure, Pearson Education International, Prentice Hall
3. Sarangi, Advertising and Sales Promotion, Asian Books
4. Gupta, Advertising and Sales Promotion, EPH Publisher

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INTERNATIONAL MARKETING

No. of. Credit=3

Objective: To offer knowledge and expertise in the marketing business at global level and to provide exposure on marketing practices of business firms

UNIT I

The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing

UNIT II

Developing Global Marketing strategies – Global marketing management –Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets

UNIT III

International product policy – Product positioning in foreign market – Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing –Pricing for international markets.

UNIT IV

International promotional policy – International advertising – Developing International advertising strategy – International sales force and Their management – Other forms of promotion for global markets

UNIT V Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing

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Raju M S and Dominique, Xardel, Marketing Management – International Perspectives, Vijay Nicole Imprints

Dana – Nicoleta, Laseu, 'International Marketing', Biztantra 2003

Vasudeva R K, 'International Marketing' Excel books, 2004

Srinivasan R, 'International Marketing' Prentice Hall India

Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall

Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications, 2004

Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing', Harcourt College Publishers, 2001

Vern Terpstra, Ravi sarathy, 'International Marketing', Harcourt college publishers, 2001

Rathor, Jani Rathor, 'International Marketing', Himalaya publishing House

Sherlekar S A, V.S. Sherlekar, 'Global Marketing Management', Himalaya publishing House

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