



GANESAR COLLEGE OF ARTS AND SCIENCE

(Accredited with 'B' grade by NAAC)

MELAISIVAPURI - 622 403, PUDUKKOTTAI, TAMILNADU

Phone: 04333 - 247218, 247603

DEPARTMENT OF COMMERCE



**BHARATHIDASAN
UNIVERSITY**

Tiruchirappalli



**SYLLABUS
M.COM**

M.COM.

**CHOICE BASED CREDIT SYSTEM -LEARNING OUTCOMES BASED
CURRICULUM FRAME WORK (CBCS - LOCF)**

(Applicable to the candidates admitted form the academic year 2022-23 onwards)

Sem.	Types of the Courses	Title of the Paper	Ins. Hrs.	Credits	Maximum Marks		
					CIA	ESE	Total
I	Core Course-I (CC)	Managerial Economics	6	5	25	75	100
	Core Course-II (CC)	Services Marketing	6	5	25	75	100
	Core Course-III (CC)	Advanced Financial Management	6	5	25	75	100
	Core Choice Course-I (CCC)	1. Corporate law (or) 2. Total Quality Management	6	4	25	75	100
	Elective Course-I (EC)	1. Retail Management (or) 2. Insurance Management	6	3	25	75	100
	Value Added Course -I (VAC)*	Mutual Funds – Concepts and Planning	-	2*	25	75	100*
	Total			30	22		
II	Core Course-IV (CC)	Research Methodology	6	5	25	75	100
	Core Course-V (CC)	Quantitative Techniques of Business Decision	6	5	25	75	100
	Core Course-VI (CC)	Income Tax Law and Practice	5	5	25	75	100
	Core Choice Course-II - (CCC)	1. Human Resource Management (or) 2. Marketing Management	5	4	25	75	100
	Elective Course-II (EC)	1. Organisational Behaviour (or) 2. Investment Management	5	3	25	75	100
	Non Major Elective Course-I (NME)	Introduction to Accounting	3	2	25	75	100
	Total			30	24		

III	Core Course-VII (CC)	Advanced Corporate Accounting	6	5	25	75	100
	Core Course-VIII (CC)	Information Technology Concepts (Theory)	6	5	25	75	100
	Core Practical –I (CP)	Information Technology Concepts (Practical)	5	5	40	60	100
	Core Choices Course-III (CCC)	1. Brand Management (or) 2. Customer Relationship Management	5	4	25	75	100
	Elective Course –III (EC)	1. Management Information Systems (or) 2. Project Management	5	3	25	75	100
	Non-Major Elective Course-II (NME)	Management Concepts	3	2	25	75	100
	Total		30	24			600
IV	Core Course–IX (CC)	Strategic Management	6	5	25	75	100
	Core Course-X (CC)	Advanced Cost and Management Accounting	6	5	25	75	100
	Entrepreneurship / Industry Based Course	Entrepreneurship Development	6	5	25	75	100
	Project		12	5	20	80	100
	Value Added Course –II (VAC)*	Basics of GST (Goods and Service Tax)	-	2*	25	75	100
	Total		30	20			400
	Grand Total		120	90			2100

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	10	50	1000
2.	Core Practical	01	05	100
3.	Core Choice Courses	3	12	300
4.	Elective Courses	3	9	300
5.	Entrepreneurship/ Industry Based Course	1	5	100
6.	Project	1	5	100
7.	Non-Major Elective Courses	2	4	200
8.	Total	21	90	2100
9.	Value Added Courses *	2*	4*	200*

* The value added courses credit will not be included in the total CGPA .
These courses are extra-credit courses.

Instruction hours for these courses is 30 hours.

First Year

**CORE COURSE-I
MANAGERIAL ECONOMICS**

Semester-I

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT - I MANAGERIAL ECONOMICS :

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT - II DEMAND ANALYSIS :

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants - forecasting and techniques.

UNIT - III PRODUCTION & SUPPLY :

Production Function – Managerial use of production function - Supply analysis - Law of Supply - managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction.

UNIT - IV PRICE AND MARKETING STRUCTURE :

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT - V PROFIT :

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies – Economic forecasting of business – Input Output Analysis- National Income - Accounting and Measurement.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Indian National Income after Liberalization.

REFERENCE BOOKS (Latest revised edition only) :

1. Dr. S. Sankaran, Managerial Economics - Margham Publications.
2. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
3. Joel Dean, Managerial Economics - Prentice Hall, New York.
4. Mehta P.L., Managerial Economics -Sultan Chand and Sons, NewDelhi.
5. Gupta G.S., Managerial Economics - Tata McGraw Hill, New Delhi.
6. Mithani D.M. – Managerial Economics - Himalaya Publishing House, Mumbai.
7. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
8. Cauvery, Sudha Nayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
9. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

COURSE OUTCOMES:

- Understand the methods of Managerial Economics & Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyse the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

First Year

**CORE COURSE-II
SERVICES MARKETING
(Theory)**

Semester-I

Code:

Credit: 5

COURSE OBJECTIVES :

- On completion of the course the students can able to understand and gain the knowledge on services marketing and its concept and its various services.

UNIT – I :

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services –Comparative analysis between services and products.

UNIT – II :

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement quality standards in services marketing.

UNIT – III :

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and Elimination.

UNIT – IV :

Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Problems and Prospects of Indian Tourism Industry

REFERENCES :

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
4. Kotler- Marketing Management, Sultan Chand & Sons,New Delhi.
5. Cowell - Marketing of Services, Heinemann Publishers, London.
6. Christopher Lovelock, Jochen Wirtz & Jayanta Chatterjee- Service Marketing people,Technology,Strategy, Pearson Education.
7. Dr. L. Natarajan - Services Marketing, Margham Publications, Chennai.
8. R.S.N. Pillai & Bagavathi , Modern Marketing, S.Chand Publication, New delhi
9. Monga & Shalini Anand, Marketing Management, Dee & Deep Publications, New delhi.
10. Grewal Marketing, Tata McGraw Hill Management, New delhi.

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of services marketing
- Student will acquaint knowledge in concept of services marketing in buyer behaviour and awareness.
- Students will have analytical skills in marketing mix, product strategy and PLC.
- Students will strong knowledge in banking marketing insurance marketing and transport marketing management.
- The commerce graduate can understand the tourism and hotel management.

First Year

CORE COURSE-III

Semester-I

ADVANCED FINANCIAL MANAGEMENT

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enable the students to understand the concepts and application of financial management tools.
- Understand the fundamentals of financial decision making.
- Understand the cost of capital in wide aspects & risk return relationship.
- Elicit knowledge on the theories of Capital Structure and Dividend.
- Impart knowledge on working capital management

UNIT – I FINANCIAL MANAGEMENT :

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Vs Wealth Maximization; Finance functions – investment, financing and dividend decisions.

UNIT – II TIME VALUE OF MONEY :

Fundamental valuation concepts: - Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalization approach and Ratio approach.

UNIT – III COST OF CAPITAL :

Cost of capital: Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted). Financial Leverage: Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analyzing alternate financial plans; combined financial and operating leverages.

UNIT – IV CAPITAL STRUCTURE :

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, Return on Investment Analysis, Cash flow analysis, capital structure policies – Theories. Dividend policy -Factors determining dividend pay-out, Forms of

dividend; stability in dividend policy; corporate dividend behavior

UNIT – V WORKING CAPITAL :

Management of working capital: - Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

Note: Theory: 25 Marks: Problems: 50 Marks

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Capital Investment decisions – Project appraisal

REFERENCE BOOKS (Latest revised edition only) :

1. I.M. Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. M.Y. Khan & P.K. Jain, Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Pulishing House, Mumbai.
5. S.N. Maheswari, “Financial Management principles and practice”, Sultan Chand & Sons, New Delhi.
6. James C. Van Horne & John M. Wachowicz, Jr. Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
7. R. Srinivasan, Financial Management, Vijay Nicole, Chennai

COURSE OUTCOMES :

- Formulate finance Decisions Considering Risk and Return.
- Identify and discuss long term and short-term sources of finance.
- Compute the cost of debt, Equity, Preference, retain earnings and overall cost of Capital.
- Apply the concept of leverage in financial decision making.
- Design an Optimal capital Structure of the firm, understanding theories of capital structure and dividend.
- Evaluate the concept of Working Capital Management.

First Year

**CORE CHOICE COURSE-I
1, CORPORATE LAW
(Theory)**

Semester-I

Code:

Credit: 4

COURSE OBJECTIVES :

- To acquaint the knowledge relating to different corporate laws and its importance.
- To familiarize with concepts of IPR, Corporate governance.
- To contribute the ethical development and application of corporate law.
- To construct logical and compelling corporate law discourse.
- To identify the process of SEBI Regulations and its transparency and disclosures.

UNIT – I INTRODUCTION TO CORPORATE LAWS :

Corporate Laws: Meaning – Definition – Functions – Pros and Cons - Importance - objectives. Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT - II IT AND IPR :

Information Technology Act: Scope - Intellectual Property Rights - scope of IPR - Patents Act - Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.

UNIT – III SEBI :

SEBI ACT SEBI Regulations - Corporate Governance - Transparency and Disclosures – Latest Trends, Audit Committee. Nolin Committee

UNIT – IV VARIOUS ACTS :

ENVIRONMENT PROTECTION ACT - 1986.- Power of Government - Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.

UNIT - V CONSUMER ACT AND COMPETITION ACTS :

CONSUMER PROTECTION ACT, 1986- scope - Competition Act 2002 - Definitions – Competitive Agreements - Abuse of dominant position - combination - regulation of combinations – competition commission of India, scope, duties, Powers and functions of Commission - Competition Appellate Tribunal.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Qualifications, duties and powers of corporate lawyers

REFERENCE BOOKS :

1. N.D. Kapoor, Elements of Company Law, 2020 Sultan Chand & sons, New Delhi.
2. Company Acts, 1956 (Acts and Rules).
3. N.D. Kapoor, Elements of Mercantile Law, 2020 Sultan Chand & sons, New Delhi.
4. Gulshan, S.S. A Hand book of Corporate Laws, 2020 S. Chand & Co, New Delhi.
5. Kuchhal, M.C. Mercantile Law, 2021 Vikas Publishing House, New Delhi.
6. Shukla, M.C. a Manual of Mercantile Law, 2021, S. Chand & Co., New Delhi.
7. Taxmann's Corporate Law – 45th Edition – 2022, Taxmann publishers.
8. Oakbridge Corporate Law Referencer, Sumit Pahwa 2022 edition, Oakbridge Publishers.
9. Company Law and Secretarial Practice by K R Chandratre, 17th Edition, Lexis Publications.
10. Guide to Competition Law (Containing commentary on the Competition Act, 2002 MRTP Act, 1969 & the Consumer Protection Act, 1986), by S M Dugar, Edition: 7th Edition, 2019, Publisher: Lexis Nexis

WEBSITE :

1. www.icaai.org
2. www.icsi.edu.
3. www.legalbites.in
4. <https://swayam.gov.in/explorer>

COURSE OUTCOMES :

- The students will be able to understand how law is important in day-to-day life.
- The students will be able to develop the knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business.
- The students will get elementary knowledge about process of various legal transactions that occurs in the corporate world.
- The students will be able to identify the process of SEBI Regulations and its transparency and disclosures.
- The students will have wide knowledge about the Environment Protection Act and Consumer Protection Act.

First Year	CORE CHOICE COURSE-I	Semester-I
	2. TOTAL QUALITY MANAGEMENT	
Code:	(Theory)	Credit: 4

COURSE OBJECTIVES :

- To make the students understand the recent concepts of total quality management.
- To know strategic Quality planning.
- To identify new management tools.
- To know the quality circle as a performance measure
- To identify the environmental management system

UNIT – I TOTAL QUALITY MANAGEMENT :

Introduction - Need for quality - Evolution of quality - Definitions of quality - Dimensions of product and service quality - Basic concepts of TQM - TQM Framework - Barriers to TQM - Customer focus - Customer orientation, Customer satisfaction, Customer complaints, Customer retention.

UNIT – II STRATEGIC QUALITY PLANNING :

Leadership - Quality Statements, Strategic quality planning, Quality Councils - Employee involvement - Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement.

UNIT – III QUALITY MEASUREMENT :

The seven traditional tools of quality - new management tools - Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT - Bench marking - Reason to bench mark, Bench marking process - FMEA - Stages, Types.

UNIT – IV QUALITY CIRCLE :

Quality Circles - Cost of Quality - Quality Function Deployment (QFD) - TPM - Concepts, improvement needs - Performance measures. Introduction - Benefits of ISO Registration—ISO 9000 Series of Standards -Sector-Specific Standards - AS 9100, TS16949 and TL 9000-ISO 9001 Requirements – Implementation - Documentation—Internal Audits-Registration.

UNIT - V ENVIRONMENTAL MANAGEMENT SYSTEM :

Environmental Management System: Introduction - ISO 14000 Series Standards - Concepts of ISO 14001 - Requirements of ISO 14001 - Benefits of EMS.

UNIT - VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Development related to the course during the semester Concerned.

REFERENCE BOOKS :

1. Dale H.Besterfield, Carol B. Michna,Glen H. Besterfield, Mary B.Sacre, Hemant Urdhwareshe and Rashmi Urdhwareshe, "Total Quality Management", Pearson Education Asia, Revised Third Edition, Indian Reprint, Sixth Impression, 2013.
2. James R. Evans and William M. Lindsay, "The Management and Control of Quality", 8th Edition, First Indian Edition, Cengage Learning, 2012.
3. Janakiraman. B and Gopal.R.K., "Total Quality Management - Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
4. Suganthi.L and Anand Samuel, "Total Quality Management", Prentice Hall (India) Pvt. Ltd., 2006.
5. ISO9001-2015 standards
6. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals of Total Quality Management", Bross Chapman & Hall, London
7. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
8. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
9. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

COURSE OUTCOMES :

- Understand the concept of TQM.
- Identify Quality Council and strategic quality planning.
- Learn new management tools of quality management.
- Update Knowledge in Quality Circle.

- Know the benefits of ISO.

First Year

**ELECTIVE COURSE-I
1. RETAIL MANAGEMENT
(Theory)**

Semester-I

Code:

Credit: 3

COURSE OBJECTIVES:

- To develop an understanding of fundamental concepts and issues in retail management.

UNIT – I :

Definition scope and functions - Importance of Retailing, Types of Retailing – Growth of organized retailing in India – FDI in Indian retailing.

UNIT – II :

Retail Formats -Evolutions -Impact of Sociability of Store Formats – Retail Strategies – Mall Management – Emergence of Malls in India – Franchising – Types of Franchising – Advantages and Disadvantages of Franchising.

UNIT – III :

Retail Merchandising – Factors Influencing Merchandising – Functions of Merchandising – Efficient Consumer Response (ECR) – Retail Automation and Supply Chain Management.

UNIT – IV :

Retail Marketing and Advertising – Retail Marketing Strategies – Store Positioning – Retail Marketing Mix – Customer Relations Management – Direct Marketing – Micro Marketing in Retailing – Advertising in Retailing.

UNIT – V :

Managing Retail Personnel – Human Resources Issues and Concepts in Retailing – Man Power planning in a Departmental Store – Role of Personnel Selling in Retailing – Online Retailing (e-tailing) – Retail Banking in India.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Contemporary developments related to the course during the semester concerned and expert lectures, online seminars – webinars.

REFERENCE BOOKS :

1. Contours of Retailing Management – S.A. Chunawalla – Himalaya Publishing House.
2. Retail Management – Gibson G. Vedamani – Jaico Books.
3. Retail Marketing Management – Second Edition – David Gilbert – Pearson Education.
4. Retail Management – David Gilbert , Financial Time / Prentice Hall.
5. The Art of Retailing – A. J. Lamba – Tata Mcgraw Hill.

6. Retail Management – Bajaj, Tuli and Srivastava – Oxford University Press.
7. Retail Management – Swappa Pradhan – Tata Mcgraw Hill.
8. Retail Management – Leny & Weitz – Tata Mcgraw Hill.
9. Retail Management – Berman and Evens – PHI.
10. Sales and Distributive Management – Dr. S.Gupta – Excel Books.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc22_mg51/preview
2. <https://www.classcentral.com/course/swayam-introduction-to-retail-management-14163>
3. <https://www.my-mooc.com/en/mooc/retail-fundamentals-dartmouthx-rfundx-0/>
4. https://ebooks.Ipude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf

COURSE OUTCOMES :

- To explain the basic concepts of Retailing.
- To evaluate the various formats.
- To analyse the Merchandise management.
- To assess the retail marketing strategies.
- To explain the managing retail personnel

First Year

**ELECTIVE COURSE-I
2. INSURANCE MANAGEMENT
(Theory)**

Semester-I

Code:

Credit: 3

COURSE OBJECTIVES :

- To know the concept and techniques of identifying, measuring and managing insurance policies.

UNIT – I :

Insurance: Concept and Significance of Insurance - Principles of Insurance – Kinds of Insurance – Life and Nonlife Insurances – Indian scenario of Insurance – Impact of LPG on Insurance Industry in India – Role and functions of Insurance Regulatory Authority of India (IRDA).

UNIT – II :

Life Insurance – Meaning – Life Insurance as a means of economic protection of the dependents – Planning for life cover – Factors and Criteria – Procedure for issuing a life insurance policy – Issue of duplicate policy – Nominations – Assignment – Revival – Surrender value – Claim settlement – Rural and Social Insurance: Meaning, Need and features.

UNIT – III :

Fire Insurance – Meaning, Nature and Use of Fire Insurance – Fire Insurance Contract – kinds of policies – policy conditions – payment of claim – Reinsurance – Double insurance – progress of Fire Insurance.

UNIT – IV :

Marine Insurance – Meaning and Nature of Marine Insurance – Classifications of policies – policy conditions – Premium calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.

UNIT – V :

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous of insurance including Social Insurance – Rural Insurance and Prospects of Agriculture insurance in India – Health Insurance – Liability Insurance.

UNIT – VI CURRENT CONTOURS: (for Continuous Internal Assessment Only):

Insurance Industry after privatization.

REFERENCE BOOKS :

1. Emerging Trends in Banking, Finance and Insurance Industry, Anand, Agarwal and Goyal, Himalaya Publishing House, Mumbai.
2. Insurance – Principles and Practice, Mishra. M.N & Mishra, S.B, S.Chand & Company Ltd., New Delhi.
3. A Text book on Principles and Practice of Life Insurance, Krishnaswamy. G , Excel Books, New Delhi.
4. Insurance and Risk Management, P.K. Gupta., Himalaya Publishing House.
5. Insurance Law Manual with IRDA Guidelines, Taxmann, Taxmann Publication.
6. Insurance Fundamentals, Environment and Procedure., Bodla B.S., Garg M.C. & Singh K.P., Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Insurance Management, Ganguly Anand, New Age International Publishers, New Delhi.
8. General Insurance – S. Balachandran – Insurance Institute of India.
9. Life Insurance – S. Balachandran, Karve, Palav, Insurance Institute of India.
10. Indian Financial System – M.Y. Khan – Tata Mcgraw Hill.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2. <https://www.classcentral.com/course/swayam-fundamental-of-insurance-19873>
3. <https://www.coursera.org/learn/introduction-to-risk-management>
4. <https://vulms.vu.edu.pk/courses/FIN725/Download/Risk%20management%20and%20insurance.pdf>

COURSE OUTCOMES :

- Understand the concepts and significance of insurance, principles and kinds of insurance, impact of LPG on insurance industry in India and IRDA regulations for insurance business.
- Acquaint with life insurance and procedure followed for issuing life insurance policies, nominations, assignments, and revival and surrender value and claim settlement procedure for life insurance policies.
- Gain an insight on the nature of fire insurance and to know the procedure for making claims against different kinds of insurance policies.
- Gain an insight on the nature of Marine Insurance and to know the procedure for making claims against different kinds of insurance policies.
- Understand the features of personal accident insurance and general insurance.

First Year

**VALUE ADDED COURSE – I
MUTUAL FUNDS – CONCEPTS AND
PLANNING
(Theory)**

Semester-I

Code:

Credit: 2

COURSE OBJECTIVES :

- The course is designed to provide basic knowledge of Mutual funds.
- To provide the Growth and Role of Mutual funds.
- Investors Protection and Regulation of Mutual funds etc.

UNIT – I CONCEPT AND ROLE OF A MUTUAL FUND :

Concept & Function of a mutual fund; Advantages and limitations of a mutual fund; Investment objectives, marking to market; Unit capital, Assets under management (AUM); Fund running expenses, Net asset value (NAV); Brief history of mutual funds in India; Closed end funds and open-ended funds; Categorization of funds by investment objective, Investing Horizon & Asset Class; International funds, Fund of Funds, Exchange Traded Funds (ETF).

UNIT – II FUND STRUCTURE AND CONSTITUENTS, LEGAL & REGULATORY ENVIRONMENT :

Structure of mutual funds in India and related regulations; Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations; Role & Functions of regulators in India-SEBI, SRO, AMFI; AMFI Code of Ethics; Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds. Deregulation, Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.

UNIT - III OFFER DOCUMENT, FUND DISTRIBUTION AND SALES PRACTICES:

Regulations with respect to drafting and filing of an Offer Document for NFO; Process of NFO and steps involved in marketing an NFO; Types of investors and eligibility; Distribution channels for mutual funds; Pre-requisites to become a mutual fund distributor; Key elements of agreement between distributor and a mutual fund; Sales practices and commission structure; Types of commissions and transaction charges; Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.

UNIT – IV ACCOUNTING, VALUATION AND TAXATION, INVESTOR SERVICES :

Computation of net assets and NAV-Announcement & Factors affecting NAV; Pricing of transactions in a mutual fund; Valuation process carried out by mutual funds; Applicability of Taxes, Dividend Distribution Tax; Taxability of dividends and capital gains in the hands of a mutual fund investor; Process related to fresh, additional purchase and redemption in a mutual fund; Contents and periodicity of Statement of account; Process for Nomination and Pledge;

Types of Investment options - dividend, growth and dividend re-investment; Processes related to systematic investment, systematic withdrawals and transfers; Processes related to other investor services and facilities.

UNIT - V RISK, RETURN AND PERFORMANCE OF FUNDS, SCHEME SELECTION :

Applicability of returns for different types of funds; SEBI norms for return representation of mutual funds in India; Factors that may affect mutual fund performance. Risks in different type of mutual funds-Classification based on risk; Process for Benchmarking of performance; Steps in selecting & evaluation equity funds, debt funds, Money market fund, Balanced fund & factors impacting their performance; Sources of data to track mutual fund performance.

UNIT VI: CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Role of Mutual funds in Indian capital market

REFERENCE BOOKS :

1. Mohapatra R K, (2020), “Mutual Funds: A Powerful Investment Avenue for Individuals”, Kindle Edition, Blue Rose Publishers, New Delhi.
2. Peter Marris, (2022), “Meaning and Action: Community Planning and Conceptions of Change”, 4th Edition , Routledge and Taylor and Francis Group, London.
3. Ed Slott, (2021), “The New Retirement Savings Time Bomb: How to Take Financial Control, Avoid Unnecessary Taxes, and Combat the Latest Threats to Your Retirement Savings”, Kindle Edition, Thorndike Press Large Print, United States of America.
4. National Institute of Securities Markets | An Educational Initiative of SEBI, (2021), “Mutual Fund Distributors”, Workbook 1 Edition, TAXMANN, New Delhi.
5. Paul Mladjenovic, (2020), “Stock Investing for Dummies”, 6th Edition, John Wiley & Sons Inc, United States of America.
6. Anu Sahi, Anurag Pahuja and Balram Dogra, (2019), “(Mutual Funds: A Comprehensive Analysis of Growth and Performance)”, LAP LAMBERT Academic Publishing, United States of America.
7. Christopher Han and Doug Johnson (2018), “Investing in Mutual Funds”, Kindle Edition, Christopher Han Publisher, New York.
8. John C. Bogle, David F. Swensen, (2010), “Common Sense on Mutual Funds”, 10th Edition, Wiley Publication, United States of America.
9. John C. Bogle, (2015), “Bogle On Mutual Funds: New Perspectives For The Intelligent Investor”, 1st Edition, Wiley Publication, United States of America.
10. Angshuman Adhikari, (2018), “Basics of Indian Mutual Funds & SIP: Guide for beginner”, Kindle Edition.
11. Christine Benz (2007), “Morningstar Guide to Mutual Funds: Five-Star Strategies for Success, 2nd Edition, Wiley Publication, United States of America.

WEBSITES :

1. MOOC Material: *How to Save Money: Making Smart Financial Decisions*, Created by: University of California, Berkeley, Delivered by: Coursera, Taught by: Terrance Odean.
2. MOOC Material: *Equity Indexes, Valuations, and Investment Vehicles*, Created by: New York Institute of Finance (NYIF) Institution, Delivered by: Coursera, Taught by: Chris Thomas.
3. MOOC Material: *Understanding Islamic Insurance and Investments*, Created by: IRTIx Institution, Delivered by: Coursera, Taught by: Ahmed Iskanderani.
4. MOOC Material: *Portfolio Management - Theory & Practice*, Created by: NYIF Instructor at New York Institute of Finance, Delivered by: Coursera, Taught by: Chris Thomas.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Know the basics of mutual funds, their role and structure.
- To know the different kinds of mutual fund schemes and their features.
- Understand the channels for mutual funds distribution
- Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.
- Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors.
- To develop long term relationships with their clients.

First Year

**CORE COURSE – IV
RESEARCH METHODOLOGY
(Theory)**

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES :

- To make the students understand the research process
- To identify problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data
- To prepare a research report

UNIT - I RESEARCH & ITS TYPES :

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

UNIT – II RESEARCH DESIGN :

Research Design - Defining Research Problem and Formulation of Hypothesis – Experimental Designs – Testing of Hypothesis and theory of inference. Research Process – Steps in the process of Research, Data Collection – Primary and secondary Data - Methods of Primary data collection – Sources of Primary and Secondary data

UNIT - III SAMPLING DESIGN :

Tools of data collection- Questionnaire – Interview schedule construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

UNIT - IV DATA ANALYSIS & INTERPRETATION :

Data presentation and Analysis - Data Processing - Editing, Coding, Transcription – Tabulation - outline of statistical analysis - Methods of Statistical analysis and interpretation of Data.

UNIT - V REPORT WRITING :

Report writing and presentation - steps in Report writing - types of reports - Substance of Reports - Formats of Reports - Presentation of a Report - Documentation - Foot Note - Bibliography.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Parametric and non-parametric tests in data analysis.

BOOKS FOR REFERENCE :

1. V.P. Michael: Research Methodology in Management, Kitib Mohan Publications, Allahabad.
2. C.R. Kothari: Research Methodology, Wiley Eastern Ltd, New Delhi
3. P. Saravanavel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami: Methodology of Research in Social Science
5. D. Amarchend: Research Methods in Commerce.
6. R. Prabhu & T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai.
7. R. Panner selvam, 2014, Research Methodology, PHI Learning private Ltd.
8. Mohan S and Elangovan R, Research Methodology in Commerce, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2007
9. Kumar, 2014, Research Methodology, PHI Learning.
10. Research Methods, 2001, Ram Ahuja, Rawat Publication.

COURSE OUTCOMES :

- Learning the meaning of research, its types.
- Developing research design and acquiring skills to formulate research problems.
- Acquiring knowledge of sampling technique and formulating Hypotheses.
- Upskilling Data construction, collecting techniques and testing their validity and reliability.
- Developing skills in Processing and analysis of data, applying various statistical tools using software packages.
- Developing skills to draft a report.

First Year

**CORE COURSE – V
QUANTITATIVE TECHNIQUES OF
BUSINESS DECISION**

Semester-II

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

To acquaint the students with the Statistical tools and techniques for managerial decisions.

UNIT – I :

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques
Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple
and Multiple Correlation – Regression Analysis – Simple and Multiple Regression.

UNIT – II :

Probability – Problems applying Additional and Multiplication Theorem – Binomial –
Poisson – Normal Distribution.

UNIT – III :

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a
random sample – Testing difference between means of two samples (Independent and
Dependent Samples)

UNIT – IV :

Linear Programming – formulating of Linear Programming model - Graphical Method –
Simplex Method – Limitations of Linear Programming

UNIT – V :

Transportation and Assignment Problems – To find an optimal solution - post optimality
analysis.

Note: Theory -25 Marks, Problems- 50 Marks

UNIT – VI :

Chi-square test- Analysis of Variance (One way and two-way classification).

REFERENCE BOOKS (Latest revised edition only) :

1. Srivatasava, Quantitative Techniques for Managerial Decision Making – Wiley Eastern
2. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi
3. S. Gurusamy, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
4. Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
6. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
7. Hooda, R.P: Statistics for Business and Economics, Macmillan 3rd edition, New Delhi.
8. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

WEBSITES :

1. <https://www.geektonight.com/quantitative-techniques-for-business-decisions-pdf/>
2. <https://www.studocu.com/in/document/university-of-calicut/mcom/1-quantitative-techniques-for-business-decisions/26713301>

COURSE OUTCOMES :

- To make the students evaluate different quantitative techniques.
- The students will be able to take optimal decisions in business.
- The students will have knowledge in statistics and quantitative techniques.
- The students will be familiar with decision making skills.
- The students will be able to design new skills in decision making.

First Year

**CORE COURSE – VI
INCOME TAX LAW AND PRACTICE**

Semester-II

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To make students know the latest Income Tax Law and Practices and to enable them to file Income tax return
- Updation of latest on tax arena
- Offering hands on training on tax administration

UNIT – I INTRODUCTION :

Income tax act-Definition-income-Agriculture Income-Assessee-Previous Year-Assessment Year-Residential Status-Scope of total income-Capital and revenue-Receipts and Expenditure-Exempted Incomes.

UNIT – II SALARY AND HOUSE PROPERTY :

Computation of income from salaries-Income from House property.

UNIT – III BUSINESS, PROFESSION, CAPITAL GAIN AND OTHER SOURCES :

Computation of profit and Gains of Business or profession-Computation of Capital Gain-Computation of Income from other sources

UNIT – IV DEDUCTION AND TAX LIABILITIES :

Set off and carry forward of Losses-Deduction from Gross Total Income-Computation of Tax Liability

UNIT – V INCOME TAX AUTHORITIES, ASSESSMENT AND TDS :

Income Tax Authorities-Procedure for Assessment-Tax Deducted at source (TDS)-Assessment of individuals, Hindu undivided family, partnership firm and companies

UNIT – VI TAX PLANNING AND MANAGEMENT :

Filing of return-E-filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management

REFERENCE BOOKS :

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawath prasad, Direct Taxes law and Practices

COURSE OUTCOMES

- Enabling students to file tax returns
- Providing avenues for employment opportunities in tax filing
- Grasping the basics and advanced concepts in tax planning in knowledge perspective

First Year

CORE CHOICE COURSE – II
1. HUMAN RESOURCE MANAGEMENT
(Theory)

Semester-II

Code:

Credit: 4

COURSE OBJECTIVES :

- To impart knowledge on the concepts and principles of HRM followed in different types of organization.
- To know the characteristics of manpower planning
- To identify the sources of recruitment and selection process
- To gain knowledge on training
- To evaluate performance of an employee

UNIT – I HUMAN RESOURCE MANAGEMENT :

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions- Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes -Organization of HRM Department– Needs – Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System- need and benefits

UNIT – II MAN POWER PLANNING :

Man Power Planning – Characteristics – Need, Process – Job Analysis – Job Description – Job specification – Job design – Job Evaluation Methods – Merits and Demerits – Job Enrichment – Job enlargement – RE-Engineering

UNIT - III RECRUITMENT AND SELECTION :

Recruitment- Sources - Selection - Sources - Procedure, - Interviews – Types - Placement - Induction

UNIT - IV TRAINING :

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes - Methods - Promotion – Types, Merits- Demotions; Career Planning - Transfers

UNIT - V PERFORMANCE APPRAISAL :

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre-requisites – Benefits.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Workers participation in management – Trade union.

BOOKS FOR REFERENCE (Latest revised edition only) :

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Dr. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. L.M. Prasad , Human Resources Management, Jain Book Agency, New Delhi.
5. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
6. S.S. Khanka, Human Resource Management, S. Chand & Sons, New Delhi.
7. Mohan S and Elangovan R Human Resources Management – Text and Cases, Edited Book Published by Regal Publications, New Delhi, 2010,.
8. H. John Bernardin & Joyee E.A. Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
9. David A. DeCenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi.

COURSE OUTCOMES :

- Understand the concept of HRM.
- Identify the need for man power planning.
- Know the procedures for recruitment and selection.
- Gain Knowledge about various training programmes.
- Enhance performance appraisal techniques.
- Gain Knowledge about settlement about grievances.

First Year

**CORE CHOICE COURSE – II
2. MARKETING MANAGEMENT**

Semester-II

Code:

(Theory)

Credit: 4

COURSE OBJECTIVES :

- Familiarize with the marketing activities for the product, ready for distribution.
- Comprehend the distribution system and the concepts of Logistics and Supply Chain.
- Develop knowledge to identify the promotional strategies in
- Marketing and the concept of consumer behaviour.

UNIT – I INTRODUCTION TO MARKETING :

Meaning of marketing- Nature of marketing- Importance of marketing- Scope of marketing- Modern marketing concept – Basics of e-Marketing Evaluation of marketing - concept- Features and importance of modern marketing- Recent innovations in modern marketing- Distinction between marketing and selling.

UNIT – II MARKET SEGMENTATION AND MARKETING MIX :

Concept of market segmentation- Requirement of effective segmentation- Benefits of market segmentation- Methods of market segmentation- Meaning of marketing mix- Elements of marketing mix- Factors determining marketing mix- Importance of marketing mix- Meaning and nature of marketing research- Objective and functions of marketing research- Elements of marketing research- Process of marketing research- Advantages and limitations of marketing research.

UNIT – III PRODUCT AND PRICING :

Concept of product- Levels of product- Product planning- Significance of product planning- Product mix- Factors affecting product mix- Product standardization and simplification-Product identification, Branding Packaging, Labelling, Positioning and after sales service. New product development- Product life cycle- Product management. Significance of price in marketing- Pricing objectives pricing policy pricing decisions- Problems in pricing.

UNIT – IV DISTRIBUTION SYSTEM :

Meaning of channel of distribution- Importance of distribution channel-Selection of distribution channel- Distribution policies and strategies- Wholesaler and retailer functions and services. Objectives of physical distribution- Concepts of logistics and supply chain- Functions and methods of transportation – Functions and types of warehousing- Inventory management.

UNIT – V PROMOTION AND CONSUMER BEHAVIOR :

Meaning, Objectives, Strategies, Approaches, Kinds and Methods of promotion- Promotion mix and factors affecting promotion mix. Advertising - Meaning- Objectives- Significances and kinds of advertising- Characteristics of effective advertisement- Different media of advertisement. Consumer behavior - Factors influencing consumer behaviour. Social marketing, Direct marketing, green marketing and online marketing.

UNIT-VI CURRENT CONTOURS (for continuous internal assessment only) :

The problems and prosperous of E – Marketing in India

REFERENCE BOOKS :

1. Philip Kotler, Kevin Lane Keller, Marketing Management, 15th edition (2017), Pearson India Education Services, Chennai, ISBN: 978-9332587403.
2. Gupta C.B & Nair Rajan, Marketing Management, (2016), Sultan Chand & sons ltd, New Delhi, ISBN-978-93-5161-083-0.
3. R.S.N. Pillai and Bagavathi, Marketing Mangement, 1st Edition (2010), Reprint 2014, S.Chand & Company Pvt.Ltd, New Delhi, ISBN – 81-219-3244-0
4. Seema Gupta, Digital Marketing, 2nd edition 2020, McGraw Hill, Noida, ISBN: 978-9353169787
5. Marketing Management - Dr.C.B.Gupta, Dr.N.Rajan Nair, Sultan Chand & Sons New Delhi
6. Retailing Management – Michael levy, Barton Weitz & Ajay Pandit (Mc Graw Hill Education) India Pvt.Ltd.
7. Logistics and Supply – G.Raghuram N.Rangaraj Macmillan Chain Management Publishers India Ltd.
8. Ramaswamy V.S & Namakumari. S Marketing Management Global Perspective – Indian Context, Om Books, Chennai, ISBN – 9780230637290
9. S.H.H. Kazmi Marketing Management, Excel Books, New Delhi ISBN: 8174465421
10. Sherlekar.S.A “Marketing management” 14th Edition, Himalaya publishing house Mumbai.

COURSE OUTCOMES :

Upon Successful completion of this course the students would be able

- Apply the modern marketing concepts in the business scenario.
- Develop appropriate marketing mix for various market segments.
- Identify and develop the product required by the customers and fix competitive price.
- Apply the distribution strategies and eliminate the place hindrance of the customers.
- Identify the customer taste and preferences and adopt sales promotion techniques to compete in the market

First Year

ELECTIVE COURSE – II

Semester-II

1. ORGANISATIONAL BEHAVIOUR

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.
- To understand how individual- groups and structure have impacts on the organizational effectiveness and efficiency.
- To appreciate the theories and models of organizations in the workplace.
- To creatively and innovatively engage in solving organizational challenges.
- To learn and appreciate different cultures and diversity in the workplace.

UNIT – I OVERVIEW OF OB :

Nature of Organisational Behaviour: Concept of Organizations - Concept of Organisational Behaviour – Challenges. Background and Foundation of Organisational Behaviour: Scientific Management – Fayol’s Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNIT – II PERSONALITY :

Personality: Determinants of Personality- Theories of Personality- Individual Difference-Matching Personality and Jobs- Personality and Organization- Perception: Meaning- Perceptual process- perception and O B- Learning and Behaviour Modification: Learning process- Theories of Learning- Attitude - Characteristics and Components of Attitude- Attitude and Behaviour- Attitude Formation- Measurement of Attitude- Attitude and Productivity.

UNIT - III ATTITUDES AND ITS RELVANT THEORY :

Attitudes and Values: Attitudes – Attitudes Relevant for Organisational Behaviour –Attitude Change – Values. Motivation: Concept – Theories –Maslow’s theory- Herberg’s motivational theory-Vroom’s expectancy theory- Equity theory- Theory of X-Y and Z-Motivational Pattern in Indian Organizations.

UNIT – IV QUALITY OF LIFE :

Motivational Application: Reward System-Quality of life-Job satisfaction-Morale and Morale building. Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process – Group Decision Making: Intergroup Behaviour.

UNIT - V AUTHORITY AND LEADERSHIP ASPECTS :

Work teams: concept of team-team creation-task force. Power and Politics: concept bases of power-politics –sources of authority. Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development.

UNIT-VI CURRENT CONTOURS (for continuous internal assessment only) :

Role of organisational behaviour in modern business

REFERENCE BOOKS :

1. Organisational Behaviour, Prasad LM, Sultan Chand & Sons, 2019
2. Organisational Behaviour & Managerial Effectiveness, Michael- V.P. Sultan Chand & Sons. 2021
3. Organisational Behaviour, S.S.Khanka, Sultan Chand & Sons, 2020
4. Organisational Behaviour, Aswathappa, Himalaya Publisher, 2016, 12th Edition,
5. Organisational Behaviour, Robbins- Stephen P Prentice Hall of India, 2014, 16th Edition
6. Organisational Behaviour, Luthans- Fred, Tata McGraw Hill, 2010, 12th Edition
7. Organisational Behaviour, Inder Jeet & Suman Solanki, 2020, Taxmann Publications.
8. Organizational Behaviour & Principles & Practice Of Management by Pardeshi, P. C. Nirali
9. Organizational Behaviour: Concepts & Cases by Ghanekar, Anjali Everest, 2021
10. Human Relations & Organisational Behaviour: Global Perspective by Dwivedi, R.S. Macmillan Publishers, 2020

WEBSITES :

1. <https://openstax.org/books/organizational-behavior/pages/1-introduction>
2. <https://www.mooc.org>
3. <https://swayam.gov.in>

COURSE OUTCOMES :

- To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
- To deeply understand the role of individual- groups and structure in achieving organizational goals effectively and efficiently.
- To critically evaluate and analyse various theories and models that contribute to the overall understanding of the discipline.
- To develop creative and innovative ideas that could positively shape the organizations.
- To accept and embrace working with different people from different cultural and diverse background in the workplace.

First Year

ELECTIVE COURSE – II

Semester-II

2. INVESTMENT MANAGEMENT

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- Understand the techniques involved in deciding upon purchase or sale of securities
- Enables student to Understand the nuances of stock market operations

UNIT – I :

Investment Management – Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment - gilt edged securities – Sources of Investment information.

UNIT – II :

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT – III :

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT – IV :

Portfolio Selection, performance evaluation and portfolio revision Formula plans. – Capital Asset Pricing Model (CAPM)

UNIT – V :

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds and role of regulators in India – RBI, SEBI, AMFI – Rights and Obligations of the investors

UNIT – VI : Current Contours (for Continuous Internal Assessment Only):

Credit rating – Security market indicators

BOOKS FOR REFERENCE :

1. Punithavathy Pandian: Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Gupta L.C.: Return of Equities – The Indian Experience (New Delhi OXFORD).
4. Bhalla V.K.: Investment Management and Portfolio Management (S.Chand & Co. Delhi).
5. Fisher & Jordon: Security Analysis and Portfolio Management.
6. Preeti Singh: Security Analysis (Himalaya Publishing House).
7. Avadhani V.A.: Investment and Securities Markets in India.
8. SEBI: Guidelines 1992.
9. Jack dark Francis Investment: Analysis and Management (McGraw Hill 1990).
10. Gara.K.L : Stock Exchanges in India. 11.Yasasway: Equity Investment Strategy.
11. Free material on the website – www.nseindia.com
12. Kevin.s. Security Analysis and Portfolio Management, prentice hall of India

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understanding the chronological environment of Investment Management thoughts.
- Know various concepts of new issue Market
- Get knowledge of security analysis, approaches and Investment theory
- Comprehend the theories of investment management & evolution portfolio analysis.
- Learn to investment companies and mutual funds in India

First Year

NON MAJOR ELECTIVE COURSE – I

Semester-II

INTRODUCTION TO ACCOUNTING

Code:

(Theory)

Credit: 2

COURSE OBJECTIVES :

- Understand the importance of accounting method.
- Understand the techniques involved in deciding upon purchase or sale of Goods

UNIT – I :

Meaning of accounting – meaning and objects of Book Keeping – accounting – concepts and conventions – Principles of double entry – kinds of accounts – journal and ledge accounts.

UNIT – II :

Subsidiary books – purchase book, sales book, purchase returns book, bills receivable book, bills payable book, cash book, Analytical petty cash book and journal proper – bank reconciliation statement.

UNIT – III :

Trial balance – preparation – errors disclosed and Errors not disclosed by its suspense account – rectification of errors.

UNIT – IV :

Preparation of final accounts – trading account, profit and loss account, balance sheet –

UNIT – V :

Adjusting and closing entries in final accounts

UNIT – VI : CURRENT CONTOURS (for Continuous Internal Assessment Only):

Methods of Depreciation (Fixed Percentage on Original Cost Method and Diminishing Balance Method only).

Note: Problem-80% Theory–20%

REFERENCE BOOKS :

1. Principles of accountancy, by N. Vinayakam, P.L. Mani, K.L. Nagarajan, EURASIA Publishing House (PVT) ltd. Ram Nagar, New Delhi 110 055.
2. Advanced Accountancy” by Jain & Narang, KALYANI Publishers, New Delhi.
3. Financial Accounting For B.Com. (Hons.) Paperback – 1 January 2016 by P C Tulsian (Author), Bharat Tulsian (Author)
4. Financial Accounting by T.S Reddy & A. Murthy Publisher Margham publications.
5. Financial Accounting by V.K, Goyal Publishers Excel Books India
6. Financial Accounting by M. Hanifa & A. Muherjee Publishers McGraw Hill Education.
7. Financial Accounting by Dr. S. N. Maheshwari, Suneel K. Mahewhwari, Sharad Mahewhwari Publisher Vikas Publishing House.
8. Financial Accounting by Jawahar Lal, Seema Srivastava Publisher S.Chand Publishing
9. Financial Accounting (Volume 1) by B.S. Raman Publisher United Publisher
10. Basic Financial Accounting by J.R Monga, Raja Bahadur Publisher Scholar Tech Press

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understanding the concept of accounting, Principles of double entry
- Know the various types of subsidiary books
- Get the knowledge of Error types and Trial balance
- Know about final accounts
- Learn methods of depreciations.

Second Year

**CORE COURSE –VII
ADVANCED CORPORATE
ACCOUNTING**

Semester-III

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enable the students to have a comprehensive practice in the preparation of corporate accounts
- To familiarize with the provisions of Companies Act that are suitable to corporate sector.
- To acquaint with the knowledge relating to Holding Company Accounts along with the accounting standards.
- To able to construct the accounting process relating with liquidation process.
- To elaborate the knowledge relating principles and provisions relating to banking and insurance companies.

UNIT – I GOODWILL AND SHARES :

Basic accounting standards – Provisions relating to Valuation of Goodwill (AS No.26) and Shares

UNIT – II MERGER AND ACQUISITIONS :

Nature of Merger – Nature of Purchase (AS No. 14) and Re-Construction of Companies – Internal Re-Construction and External Re-Construction – Companies final accounts

UNIT – III HOLDING COMPANY :

Holding Company Accounts AS No. 21(excluding chain and cross owing)

UNIT – IV LIQUIDATION :

Liquidation - Final Statement of Accounts – Statement of affairs – Deficiency account.

UNIT – V BANKING AND INSURANCE COMPANIES :

Accounts of Banking Companies – Insurance Companies (New Format only) – Life insurance – General Insurance (New Format) - Human Resource Accounting – Definition, Objectives and Valuation Methods.

Note: Problem-80% Theory – 20%

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Case study of any one Indian merger

REFERENCE BOOK(S) :

1. Advanced Accounts - M.C.Shukla and T.S.Grewal, 2021, S.Chand.
2. Corporate Accounting - T.S.Reddy and A.Murthy, 2020 Margham Publishers.
3. Corporate Accounting – R.L.Gupta and Radhasamy, 2021, Sulthan Chand.
4. Advanced Accountancy - Jain and Narang, 2021 Kalyani Publications.
5. Advanced Accountancy - R.S.N.Pillai , Bhagavathi and S.Uma, 2021, S.Chand & Co.,
6. Advanced Accountancy – Arulanandam and Raman,2020, Himalaya Publishers.
7. Corporate Accounting – S N Maheswari, 2020, S.Chand Publishers
8. Advanced Accountancy – S N Maheswari, 2020, S.Chand Publishers
9. Advanced Accountancy - CA G.Sekar & B.Saravana Prasath, 2022, Commercial Law Publishers Ltd.
10. Advanced Accountancy - M. A. Arunachalam & K. S Raman

WEBSITES :

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org
5. <https://swayam.gov.in/explorer>

COURSE OUTCOMES :

- The students will be able Construct the financial statements of company within the frame work of Ind AS 2
- The students will be able to devise a plan for reconstruct the capital structure in the financial statement of Joint stock company ltd.
- The students will be able to determine how the companies are analysed at the time of Merger and Acquisition and its accounting procedures
- The students will familiarize about the concepts and the legal requirements related to presentation of accounts by a holding company
- The students will be able to justify the outstanding claims against the Company and satisfy those claims in the manner and order prescribed by law.
- The students will be to elaborate the various principles, provisions that govern the banking and insurance companies and how the Human resources are maintained in an organization in order to achieve cost effective organizational objectives

Second Year

**CORE COURSE –VIII
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-III

Code:

Credit: 5

COURSE OBJECTIVES :

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware Computerized Accounting

UNIT – I :

Introduction to Computers - Definition, Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT – II :

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT – III :

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT – IV :

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT – V :

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting
- Procedure for Creating a new company – Groups Creation - Ledger Creation - Vouchers
creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal
voucher – Contra voucher.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Recent developments in computer world

(Theory - 100 marks; UE: 75; IA: 25)

REFERENCE BOOKS :

1. P.K.Sinha, - Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

COURSE OUTCOMES :

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware Computerized Accounting

Second Year

**CORE PRACTICAL-I
INFORMATION TECHNOLOGY
CONCEPTS
(Practical)**

Semester-III

Code:

Credit: 5

COURSE OBJECTIVES :

- To create company, ledger and alteration, and Voucher entry.
- To reconcile bank transactions
- To process sales and purchase orders,
- To calculate GST and TDS
- To enter journal, vouchers and prepare balance sheet.

LIST OF PRACTICALS :

1. Company creation, ledgers, vouchers
2. Bank reconciliation
3. Sales and purchase order processing
4. GST calculation
5. TDS and its calculations
6. Contra, journal and manufacturing vouchers
7. Ledgers and Trail balance
8. Profit & Loss account and Balance sheet

COURSE OUTCOMES :

On successful completion of the course, the students will acquire skill on:

- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation
(Practical- 100 Marks- UE-60, IA-40)

Second Year

**CORE CHOICE COURSE –III
1. BRAND MANAGEMENT
(Theory)**

Semester-III

Code:

Credit: 4

OBJECTIVES :

- To understand concept of brand.
- To gain expert knowledge in the Brand positioning.
- To have the basic knowledge of Brand Image.
- To gain Knowledge about Brand valuation.
- To create awareness about Brand Portfolio Management.

UNIT – I :

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

UNIT – II :

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference - Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT – III :

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

UNIT – IV :

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – Issues & Challenges.

UNIT – V :

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need,

methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Case study of any one brand

REFERENCE BOOKS (Latest revised edition only) :

1. Anandan & Prasanna Mohan Raj – Brand Management – Vijay Nicole Imprints Pvt. Ltd.,
1. Chennai
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excel Books, New Delhi.
4. Sengupta, Brand Positioning, Tata McGraw Hill.
5. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
6. Majumdar, Product Management in India, PHI.
7. Chandrasekar, Product Management, Himalaya.
8. Rameshkumar, Managing Indian Brands, Vikas.

COURSE OUTCOMES :

On successful completion of the subject, the students acquired knowledge about:

- Branding challenges & opportunities.
- Strategies for positioning the brand for competitive advantage
- Managing Brand image
- Implications for buying & selling brands.
- Co-branding & Licensing Brands.

Second Year

**CORE CHOICE COURSE –III
2. CUSTOMER RELATIONSHIP
MANAGEMENT**

Semester-III

Code:

(Theory)

Credit: 4

COURSE OBJECTIVES :

- To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

UNIT – I :

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers. Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

UNIT – II :

"CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features. Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement Quality Standards in services marketing."

UNIT – III :

"CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet. Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination."

UNIT – IV :

"CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM – Projects Bank Marketing – Insurance Marketing – Transport Marketing."

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Current Contours - Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centres using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies"

REFERENCES BOOKS :

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003) Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of customer relationship management.
- Student will acquaint knowledge in concept of CRM process, 4 Cs and modules.
- Students will have analytical skills in CRM tools, OLAP and customer care.
- Students will strong knowledge in CRM solution, framework, process and its phases.
- The commerce graduate can understand the development of customisations, use of call centres and ERP system

Second Year

**ELECTIVE COURSE –III
1. MANAGEMENT INFORMATION
SYSTEMS
(Theory)**

Semester-III

Code:

Credit: 3

COURSE OBJECTIVES :

To enable the students to trace the growing importance of information system, vital role in decision making, role of computers in this task and its emphasis on the system, development process & approaches.

UNIT – I :

Information System – Establishing the framework - Business model – information system architecture – Evolution of information systems.

UNIT – II :

Modern information system – System development Life Cycle – Structured methodologies – Designing computer-based method - procedures control and designing structured programs.

UNIT – III :

Functional areas - Finance, Marketing, Production, Personnel – Levels, Concepts of DSS, EIS, ES – Comparison - concepts and knowledge representation – managing international information system.

UNIT – IV :

Testing security – Coding Techniques – Detection of Error – Validation – Cost benefit analysis – Assessing the value and risk of information systems.

UNIT – V :

MIS in Indian organizations – Recent developments in information technology - Installation of Management Information & Control System in Indian organization

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Problems and issues in Indian MIS

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Management Information Systems, Management Perspectives, D P Goyal, Second Edition, Macmillan, New York.
2. Management Information Systems, Dr. S.P. Rajagopalan, Margham Publications, Chennai.
3. Gordon B.Davis, Management Information System: Conceptual Foundations, McGraw Hill, U.S.A.
4. Information Systems Today, By Leonard Jessup and Joseph VALACICH INDIAN Edition, PHI learning PVT Ltd.,
5. Management Information System, M Azam, Vijay Nicole Imprints Pvt. Ltd., Chennai-91.
6. Management Information system, By EFF OZ, Indian Edition, Cengage learning. Management of Information systems by S.A. Kelkar, PHI learning PVT Ltd., Management Information systems Indian Edition, Gordon B. Davis and Margrethe H. Olson, Tata Mcgraw Hill.
7. Introduction to Information Systems by Alexis Leon and Mathews Leon Tata Mcgrawhill Co.
8. India GST for Beginners 2nd Edition, by Jayaram Hiregange & Deepak Rao, White Falcone Publishing.
9. James O'Brien & George Marakas, Management Information Systems, McGraw Hill, 2011.
10. Kenneth Laudon & Jane Laudon, Essentials of MIS, Prentice Hall, 2010.

COURSE OUTCOMES :

- Learn the principles of Management Information System for organizations
- Understand the uses, function of application MIS in organization.
- Analyze the scope of MIS for business organizations.
- Know about the coding techniques and detection of error.
- Identify the recent development in information technology

Second Year

**ELECTIVE COURSE –III
2 PROJECT MANAGEMENT**

Semester-III

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- To make them understand the concepts of Project Management for planning to execution of projects.
- To make them understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To enable them to comprehend the fundamentals of Contract Administration- Costing and Budgeting.
- Make them capable to analyse- apply and appreciate contemporary project management tools and methodologies in Indian context.

UNIT – I OVERVIEW OF PROJECT MANAGEMENT :

Project Management Meaning and scope - Need of project management-Life cycle of a project - Conception and selection- planning and scheduling- implementation and control-Evaluation and Termination.

UNIT – II PROJECT SPECIFICATIONS :

Project Analysis and Selection Identification of investment opportunities- project initiation- Market and Demand Analysis- Technical Analysis- Economic and Financial Analysis- Social Cost and Benefit Analysis- Formulation of Detailed project report.

UNIT – III PLANNING AND SCHEDULING OF PROJECTS :

Project Planning & Scheduling Planning Resources - Planning of Physical Resources- Planning of Human Resources - Planning Financial Resources - Project Organizing - Planning Time Scales - Network/PERT Analysis – CPM Analysis.

UNIT – IV MANAGEMENT INFORMATION SYSTEM :

Implementation and Control Project Management Information System - Monitoring and Reporting Physical resources - human resources-and financial resources - cost control.

UNIT – V PROJECT EVALUATION :

Project Completion and Evaluation Integrated Project Management Control System -managing Transition for project to operation - project completion and evaluation - project review - project termination.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Recent developments in Project Management

REFERENCE BOOKS :

1. Chatterjee S.K. Bu Project Management
2. Jagdish Prakash Project Management
3. Om Prakash Project Management
4. Arun Kanda- PROJECT MANAGEMENT- PHI- Delhi- 2011
5. Panneer selvam & senthil kumar- PROJECT MANAGEMENT- PHI- Delhi- 2009
6. Ramakrishna- ESSENTIALS OF PROJECT MANAGEMENT- PHI- Delhi- 2010
7. The Project Management Answer Book, by Jeff Furman (Author), 2011.
8. Effective Project Management Paperback, Robert K. Wysocki, Wiley Pulibshers, 2019
9. Project Management: The Managerial Process, Erik Larson (Author), Clifford Gray (Author),6th Editio, 2017
10. Project Management: The Managerial Process, by Clifford F. Gray, Erik W. Larson and Gautam V. Desai, 6th Edition, 2019.

WEBSITE :

1. onlinepmcourses.com
2. <https://www.careers360.com/courses/project-management-course>

COURSE OUTCOMES :

- Understand project characteristics and various stages of a project.
- Understand the conceptual clarity about project organization and feasibility analyses: Market- Technical- Financial and Economic.
- Analyse the learning and understand techniques for Project planning- scheduling and Execution Control.
- Apply the risk management plan and analyse the role of stakeholders.

Second Year

**NON MAJOR ELECTIVE COURSE –II
MANAGEMENT CONCEPTS**

Semester-III

Code:

(Theory)

Credit: 2

COURSE OBJECTIVES :

- To understand the nature and scope of management
- To know the difference between management and administration
- To understand various levels of management
- To describe the various skills that are necessary for successful managers.

UNIT – I NATURE AND PROCESS OF MANAGEMENT :

Meaning, Features, Functions and Importance of Management, Management as Science, Art and Profession; Managerial Skills, Tasks of Management, Role of Managers.

UNIT – II PLANNING :

Features, Nature, Importance, Benefits, Limitations, Elements, and Principles of Planning, Planning Process. Strategy- Meaning, Features, Benefits, Limitations and Process of Strategy, Implementation of Strategies, Levels of Strategy, Environmental Analysis and Diagnosis. Decision Making-Features, Nature, Process, Types of Decision Making, Approaches to Decision Making, Techniques of Decision Making, Models of Decision Making.

UNIT – III ORGANIZING :

Elements, Nature, Process and Importance of Organizing, Organization Chart, Principles, Advantages, Limitations and Kinds of Organization Chart, Organization Manuals, Span of Management, Principles of Organizing, Women in Workplace. Motivation- Meaning, Nature and Importance of Motivation, Approaches to Motivation, Theories of Motivation.

UNIT – IV DIRECTING :

Nature, Principles and Importance of Directing, Supervision, Supervisor's role, Qualities of Supervisor. Leadership: Meaning, Elements, Process, Nature and Importance of Leadership, Leadership Styles, Management and Leadership, Effective Leadership, Qualities of a leader.

UNIT – V CONTROLLING :

Meaning, Nature, Importance and Types of Control, Resistance to Control, Ways to overcome resistance to Control, Focus of Control, Control Process, Essentials of an Effective Control System, Principles of Control.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Motivation and Communication

REFERENCES BOOKS :

1. Sanjay Gupta, (2022), “Management Concept and Practices”, 1st Edition, SBPD Publications, Agra.
2. Sanjay Gupta and Jay Bansal (2021), “Management Concepts”, 1st Edition, SBPD Publications, Agra.
3. David Baddy, (2018), “Management: An Introduction”, Seventh Edition, Pearson, New York.
4. Peter Eichhorn and Ian Towers,(2018), Principles of Management: Efficiency and Effectiveness in the Private and Public Sector, Springer International Publishing, Switzerland.
5. Women in the Workplace, (2017), McKinsey & Company Report.
6. Supriti Bezbaruah, (2015), Banking on Equality: Women, Work and Employment in the Banking Sector in India, Routledge, Oxen.
7. Stephen P. Robbins, Rolf Bergman, Ian Stagg, Mary Coulter, (2015), Management, (7th Revised Edition), Pearson Education, India.
8. Samuel C. Certo and Trevis Certo. S, (2014), “Modern Management: Concepts and Skills”, 14th Edition, Pearson, New York.
9. Chand S. N, (2009), “Management Concept, Theory and Practices”, Atlantic Publishers & Distributors Pvt Ltd, New Delhi.
10. Neeru Vashist, (2009),”Principles of Management”,(3rd Edition),Taxmann Publications, New Delhi.
11. Peter F. Drucker , (2006), “Practice of Management”, Pan Books, London.
12. Stephen P. Robbins and David A. Decenzo, (2001),” Fundamentals of Management”, (3rd Ed.), Pearson Education Asia.

ONLINE REFERENCES :

1. MOOC Material: *Critical Perspectives on Management*, created by IE Business School, delivered by: Coursera, Taught by: Rolf Strom-Olsen .
2. MOOC Material: *Managing the Company of the Future*, created by London Business School, delivered by Coursera, Taught by: Julian Birkinshaw.
3. MOOC Material: *Leadership, Identify, Influence and Power*, created by Macquarie Graduate School of Management, delivered by Open2study, Taught by: Randal Tame.
4. MOOC Material: *Human Resources*, created by Open Training Institute, delivered by Open2study, taught by: Christina Dahdal.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand the historical backdrop and fundamentals of Management thoughts vital for understanding the conceptual frame work of Management as a discipline.
- Know various concepts of planning, Decision making and controlling to help solving managerial problems.
- Get Knowledge on motivation theories.
- Comprehend the theories of management & evolution of management thought.
- Run the business effectively by applying the management theories.
- Act as an effective manager by applying the controlling techniques.

Second Year

**CORE COURSE –IX
STRATEGIC MANAGEMENT**

Semester-IV

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- Enable students to understand the principles of strategy
- Build Knowledge on formulation, implementation and control in organization
- Develop Knowledge to apply these concepts in developing the solution to business problems
- Import knowledge on evaluating the decisions based upon the basic / strategic situation
- To help participants develop skills for applying these concepts to the solution of business problems.

UNIT – I INTRODUCTION TO STRATEGIC MANAGEMENT :

Definition, nature, scope, and importance of strategy; and strategic management (Business policy). Strategic decision-making. Process of strategic management and levels at which strategy operates. Role of strategists.

UNIT – II DEFINING STRATEGIC INTENT :

Vision, Mission, Business definition, Goals and Objectives. Internal Appraisal – The internal environment, organizational capabilities in various Functional areas and Strategic Advantage Profile. Methods and techniques used for organizational appraisal (Value chain analysis, Financial and non-financial analysis, historical analysis, Industry standards and benchmarking, Balanced scorecard and key factor rating). Identification of Critical Success Factors (CSF).

UNIT - III SWOT ANALYSIS :

Environmental Appraisal- Concept of environment, components of environment (Economic, legal, social, political and technological). Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS). Corporate level strategies-- Stability, Expansion, Retrenchment and Combination strategies. Corporate restructuring. Concept of Synergy. Business level strategies- Porter's framework of competitive strategies; Conditions, risks and benefits of Cost leadership, Differentiation and Focus strategies. Location and timing tactics. Concept, Importance, Building and use of Core Competence.

UNIT - IV INDUSTRY LEVEL ANALYSIS :

Strategic Analysis and choice—Corporate level analysis (BCG, GE Nine-cell, Hofer's Product market evolution and Shell Directional policy Matrix). Industry level analysis: Porters's five forces model. Qualitative factors in strategic choice.

UNIT - V STRATEGY IMPLEMENTATION :

Resource allocation, Projects and Procedural issues. Organization structure and systems in strategy implementation. Leadership and corporate culture, Values, Ethics and Social responsibility. Operational and derived functional plans to implement strategy. Integration of functional plans. Strategic control and operational Control. Organizational systems and Techniques of strategic evaluation.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :

To present the various perspectives and concepts in the field of Strategic Management

REFERENCE BOOKS :

1. Business Policy, 2nd Ed. - Azhar Kazmi.
2. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. and A.J.Strickland
3. Management Policy and Strategic Management (Concepts, Skills and Practices) - R.M.Shrivastava.
4. BusinessPolicyandStrategicManagement-P.SubbaRao.
5. Strategic Management – Pearce.
6. Strategy & Business Landscape - Pankaj Ghemawat
7. Strategic Planning Formulation of Corporate Strategy – Ramaswamy.
8. Contemporary Strategic Management Case Studies, Robert M.Grant, Publisher: Wiley India PVT Ltd
9. Contemporary Strategic Management, Robert M.Grant, Publisher: Wiley India PVT Ltd
10. Statagic Management by Ireland, Hoskisson & Hitt, Indian Edition, Cengage Learning.

COURSE OUTCOMES :

Upon Successful completion of this course the students would be able

- Acquire knowledge on basic concepts of strategy and levels of strategy.
- Understand the strategic options and formulate realistic strategies to formulate vision mission and analyse a firm's internal strengths and weaknesses based on available resources and capabilities using various techniques.
- Develop Knowledge on firm's external environment including competitive forces in the industry environment, forces in the macro environment, and competitors
- Demonstrate the knowledge on the strategic approaches to manage a business successfully in a firm with a sustainable competitive advantage.
- Evaluate the challenges faced by managers in implementing and evaluating strategies based on the nature of business and industry

Second Year

**CORE COURSE –X
ADVANCED COST AND
MANAGEMENT ACCOUNTING**

Semester-IV

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand- develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding- developing- preparing and presenting the financial report in the business corporates
- To acquaint with the knowledge relating to budgetary control and its concepts
- To understand the various costing technique that are useful for the company's financial activities.

UNIT – I OVERVIEW OF MANAGEMENT AND COST ACCOUNTING :

Nature-Scope of Management Accounting-Nature and scope of Cost Accounting-Cost Concepts-Cost Sheet-Classification of Costs - Fixed- Variable- Semi- variable- and Step Costs – Product - and Period Costs; Direct - and Indirect Costs - Relevant- and Irrelevant Costs - Shut-down- and Sunk Costs-Controllable - Uncontrollable Costs - Avoidable- Unavoidable Costs - Conversion Cost. Cost Ascertainment: Cost Unit and Cost Centre. Overhead allocation - Overhead Apportionment- (Simultaneous Equation - Repeated Distribution methods) and Overhead Absorption.

UNIT – II PROCESS COSTING :

Process costing - concepts of normal loss - abnormal loss - abnormal effectiveness. Preparation of process accounts - normal loss account - abnormal loss account - abnormal gain account. Process costing with opening and closing WIP; equivalent units (using FIFO) and Cost allocation. Joint and by products: Allocation of joint costs based on Physical units method - Relative market value methods (Sales value at split off method and Net realisable value method). Introduction to the concept of Target Costing- Life Cycle Costing- Quality Costing- and Activity based Costing.

UNIT – III BUDGETARY CONTROL :

Budgets and Budgetary Control: Meaning - Types of Budgets- Steps in Budgetary Control-Fixed and Flexible Budgeting - Sales budget- Production Budget- Raw material consumption Budget- Raw Material Purchase Budget- Overhead Budgets- Cash Budget- and Master Budget-Zero based budgeting.

UNIT - IV STANDARD COSTING :

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing-Advantages- Limitations and Applications-Material Cost Variance- Price and Usage Variance

and Mix and yield Variance; Labour Cost Variance- Rate and Usage Variance- Idle time- Mix and Yield variance.

UNIT - V CVP ANALYSIS :

Cost-Volume - Profit Analysis - Marginal cost - Contribution per unit and Total contribution. Profit - Volume Ratio - Break-even Analysis - Cost Break - even Point - Composite Break-even Point- Cash Break-even Point- Margin of safety - Relevant Costs and Decision Making such as - Key Factor- Pricing - Product Profitability - Dropping a product line- Make or Buy - Export Order- Sell or Process Further- Shut down vs Continue operations.

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Ratio Analysis

NOTE: PROBLEM-80% THEORY – 20%

REFERENCE BOOKS :

1. Cost Accounting by T.S. Reddy & Y. Hari Prasad Reddy, 2021, Margham Publications
2. Cost Accounting - Principles and Practice book online at best prices in India on Amazon.in. by S.P. Jain & K.L. Narang, 2021 Kalyani Publications
3. Management Accounting, 2021, R. Anthony, G. A. Walsh:
4. Management Accounting, 2021, M. Y. Khan. K. P. Jain, Vikas Publication
5. Management Accounting, 2021, I. M. Pandey, Vikas Publications
6. Management Accounting, J. Betty: Arora, M.N. 2016 A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.7 Chapters 8, 18.
7. Cost Accounting: Theory and Problems, Maheshwari, S.N. and Mittal, S.N. 2016. Shree Mahavir Book Depot Chapters 9,21, 22, 23
8. Cost and Management Accounting T.S.Reddy and Y.Hariprasad Reddy, 2021, Margham Publications
9. Taxmann's Cost and Management Accounting by Ravi M Kishore, 2021, Taxmann.
10. Advanced Cost and Management Accounting by C.Vashist and Saxena, 2021, S.Chand Publications.

WEBSITE :

1. <https://www.mooc.org>
2. <https://swayam.gov.in>

COURSE OUTCOMES :

- Understand the basis of conventional and contemporary costing systems
- Determine the costs of products and services
- Critically analyse relevant costs and provide recommendations for decision making
- Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control

Second Year

**ENTREPRENEURSHIP/INDUSTRY
BASED COURSE
ENTREPRENEURSHIP
DEVELOPMENT**

Semester-IV

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enable the students to understand the concept of Banking and entrepreneurial development, financial assistance by bank, govt and make them to become entrepreneurs.

UNIT – I :

Concept of Entrepreneurship – Meaning –Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT – II :

Entrepreneurship Development Programmes –Meaning, Objectives- Stages. Sources of Business ideas – Project identification – Project formulation – Project Report- Project appraisal - Technical- Commercial appraisal.

UNIT – III :

Demand forecasting – Sources of market information – Financial appraisal – Capital cost of project – Sources of finance – Financial problems.

UNIT – IV :

Financing of trade – domestic and foreign – loans and advances – type – secured and unsecured – securities - documentation – procedures syndicated advance – participation – project financing.

UNIT – V :

Role of promotional & Consultancy organizations- Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – DICs –Role of financial institutions in the entrepreneurial growth.

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Women entrepreneurship

REFERENCES BOOKS :

1. P.N. Singh – Developing Entrepreneurship for Economic Growth
2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT

3. Gupta & N. Srinivasan – Entrepreneurship Development
4. D. Vasant desai - Dynamic of Entrepreneurial Development and Management- Himalaya Publishing House, Mumbai.
5. S.S.Khanka- Entrepreneurial Development,S.Chand and company New Delhi
6. Jayshree Suresh- Entrepreneurial Development.
7. P. Saravanavel - Entrepreneurial development.
8. Munish Vohra- Entrepreneurial Development.

COURSE OUTCOMES :

- To offer the students to understand the basic knowledge of entrepreneurship.
- To understand the EDP practices and preparation of project report.
- To familiarise in project market information, sources and financial problems.
- To explain the finance to trade.
- To describe the importance various organisations involved in entrepreneurial growth.

Code:

Credit: 5

Each candidate shall be required to take up a Project Work and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the student in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT /EVALUATION /VIVA-VOCE:**PROJECT REPORT EVALUATION (Both Internal & External):**

Plan of the Project - 20 marks

Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

Individual initiative - 15 marks

VIVA-VOCE / INTERNAL& EXTERNAL - 20 marks**TOTAL** - **100 marks****PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate shall be declared to have passed in the Project work if he/she gets not less than 40% in each of the Project Report and Viva-voce but not less than 50% in the aggregate of both the marks for Project Report and Viva-voce.

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Second Year

**VALUE ADDED COURSE-II
BASICS OF GST (GOODS AND SERVICE
TAX)
(Theory)**

Semester-IV

Code:

Credit: 5

COURSE OBJECTIVES :

- To Understand the Basics Of GST.
- To Study the Registration and Computation Of GST.
- To Acquaint the Students with Filing of Returns In GST.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT - I GST AN OVER VIEW :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT – II REGISTRATION PROCESS OF GST :

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT – III INPUT TAX CREDIT :

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT – IV ASSESSMENT AND RETURN PROCEDURES OF GST :

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT – V GST AND TECHNOLOGY :

GST AND TECHNOLOGY -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

***Note: Theory 80%Problems 20%**

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Analysis of GST collection in the current year

REFERENCE BOOKS :

1. V.S Datey – Taxman’s: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

WEBSITE :

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOMES :

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.
