

**Avinashilingam Institute for Home Science and Higher Education for Women,
Coimbatore - 641 043
Scheme of Instruction
M.COM Course - Semester System
For the students admitted from 2017-2018 onwards**

PROGRAMME SPECIFIC OUTCOMES

- * Develop academic professionals
- * Enrich research aptitude
- * Acquire knowledge on global business
- * Acquire computational skills
- * Career in government and private sector

Sem	Subject code	Title of the Paper	Hours of instruction/week		Scheme of Examination					
			T	P	Duration of exam	CIA	CE	Total	Credit	
I	17MCOC01	Management and Organizational Behaviour	4	-	3	40	60	100	3	
	17MCOC02	Managerial Economics	4	-	3	40	60	100	3	
	17MCOC03	Advanced Accounting	4	-	3	40	60	100	3	
	17MCOC04	Marketing Management	3	-	3	40	60	100	3	
	17MCOC05	Quantitative Techniques for business	4	-	3	40	60	100	3	
	17MCOC06	Cost Accounting	4	-	3	40	60	100	3	
	17MCOC07	Computer Applications Practical I – MS Office & RDBMS	2	3	3	40	60	100	3	
		CSS	2	-	-	-	-	-	-	
II	17MCOC08	Financial Markets and Services	4	-	3	40	60	100	3	
	17MCOC09	Management Accounting	4	-	3	40	60	100	3	
	17MCOC10	Accounting Software -Tally	-	5	3	100		100	2	
	17MCOC11	Business Research Methods	5	-	3	40	60	100	3	
	17MCOC12	Entrepreneurship and Small Business Management	4	-	-	100	-	100	3	
			Interdisciplinary Course I	4	-	3	40	60	100	4
	17MCOC13	Mini Project	1	-	-	-	-	100	2	
		CSS	2	-	-	-	-	-	1	
		Internship during summer vacation for 30 days								
III	17MCOC14	Legal Aspects of Business	4	-	3	40	60	100	3	
	17MCOC15	Financial Management	5	-	3	40	60	100	3	
	17MCOC16	Business Environment (Open Book Test)	3	-	3	100	-	100	3	

	17MCOC17 A	Elective I Paper – I Finance – Security Analysis and Portfolio Management (or)							
	17MCOC17 B	Elective II Paper – I Marketing - International Marketing	5	-	3	40	60	100	3
Sem ester	Subject code	Title of the Paper	Hours of instruction/ week		Scheme of Examination				
			T	P	Duratio n of exam	CIA	CE	Total	Cre dit
	17MCOC18 A	Elective I Paper II Finance – Tax Planning and Management (or)	5	-	3	40	60	100	3
	17MCOC18 B	Elective II Paper II Marketing – Service Marketing							
	17MCOC19	Banking and Insurance Services (Self study)	1	-	3	40	60	100	4
	17MCOC20	Human Resource Management	4	-	3	40	60	100	3
		Multi-disciplinary course	2	-	3	40	60	100	2
	17MCOC21	Internship						100	2
IV	17MCOC22	International Business	4	-	3	40	60	100	3
	17MCOC23 A	Elective I Paper – III Finance – Funds Management in Commercial Banks (or)	5	-	3	40	60	100	3
	17MCOC23 B	Elective II Paper – III Marketing - Retail Management							
	17MCOC24 A	Elective I Paper IV Finance –International Financial Management (or)	5	-	3	40	60	100	3
	17MCOC24 B	Elective II Paper I V Marketing - Customer Relationship Management							
	17MCOC25	Project work	-	-	-	100	100	200	6
		Professional Certification Course	-	-	-	-	-	-	2
		Total	-	-	-	-	-	-	85

*(T) Theory, (P) Practical Total Credits to earn the degree

1. Part I - 80

2. Part II -

Internship - 2

CSS - 1

Professional Certification - 2

MOOC - 2

- Under Part II any one subject under Massive Open Online Course (MOOC) is to be completed by the Post Graduates Students of Commerce between 2nd or 3rd Semester and an additional 2 Credits will be allotted.
- Other courses offered by the department.
 - **Professional certification course**

The following papers are offered to the students of any course including commerce (2nd or 3rd Semester).

 1. 17MCOP01 Certificate Course on Securities Market
 2. 17MCOP02 Digital Marketing
 - **Inter-Disciplinary courses**

The following papers are offered to the students of Faculty of Humanities and Business Administration

 1. 17MCOI01 Accounting with Tally (4 hrs) Semester II
 2. 17MCOI02 Commercial Banking (4hrs) Semester II
 - **Multi Disciplinary course**

The following papers are offered to the students of other domains in Semester III

 1. 17MCOM01 E-Commerce (2 hrs)
 2. 17MCOM02 Small Business Enterprises (2 hrs)

MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

Semester I
17MCOC01

Hours of instruction per week - 4
No. of credits - 3

Objectives:

1. To learn the concepts of management and managerial functions
2. To understand the significance of organizational behaviour
3. To acquire knowledge on organizational conflicts and stress management.

Unit I Schools of Management Thought

Scientific Process, Human Behavior and Social System School; Decision Theory School
Quantitative and System School; Contingency Theory of Management; **Functions of a Manage** 5
(self study).

Unit II Functions

Planning –Concept, Significance; Types; Organizing –Concept, Principles, Theories, Types o 15
Organizations, Authority, Responsibility, Power, Delegation, Decentralization; Staffing
Directing; Coordinating; **Control –Nature, Process, and Techniques(self study).**

Unit III Organizational Behavior and Individual Behavior

Organizational Behavior –Concept and Significance; Relationship between Management and
Organizational Behavior; Contributing Disciplines to the Organizational Behavior. OB MOI 15
and Behavior Modification. Values and Attitudes; **Perception; Learning; Personality, and**
Emotions (self study).

Unit IV Group Dynamics and Team Development

Group Dynamics –Definition and Importance, Types of Groups, Group Formation, Group
Development, Group Composition, Group Performance Factors; Principle –Centered Approach 10
to Team Development. **Individual Versus Group Decision Making(self study)** Nominal Group
Technique and Delphi Technique.

Unit V Organizational Conflict and Stress Management

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflict; Traditional and 15
Modern Approaches to Conflict; Functional and Dysfunctional Organizational Conflicts
Resolution of Conflict. Individual and Organizational Factors of Stress, **Consequences of Stress**
on Individual and Organization, Management of Stress(self study).

Total Hours: 60

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Knowledge on concepts and functions of management
2. Understand on organizational and individual behavior
3. Gain knowledge on group behaviour
4. Knowledge on organizational conflicts and methods to resolve
5. Understand the concepts of stress management

Text Books:

1. *Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich, Essentials of Management*, Tata McGraw-Hill, New Delhi, 11th edition, 2014
2. *Hellreigel, Don, John W.Slocum, Jr., and Richard W. Woodman, Organisational Behaviour*, South Western College Publishing, Ohio, 2011.

Books for Reference:

1. *Griffin, Ricky W, Organisational Behaviour*, Houghton Mifflin Co., Boston, 2011.
2. *Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organisational Behaviour, Utilising Human Resources*, Prentice Hall, New Delhi, 2011.
3. *Robbins, Stephen P, and Mary Coulter, Management*, Prentice Hall, and New Delhi, 2014.
4. *Sukla, Madhukar: Understanding Organisations, Organisation Theory and Practice in India*, Prentice Hall, New Delhi, 2009.
5. *Luthans, Fred, Organisational Behaviour*, McGraw-Hill, New York, 2011.
6. *Robbins, Stephen P, Organisational Behaviour*, Pearson Education, 2014.
7. **Vikram Puri, Organisational Behaviour, APH Publishing, 2013.**
8. *Stephen P Robbins, Timothy A Judge, Neharika Vehra, Organisational Behaviour*, Dorling Kindersly, 2013.

MANAGERIAL ECONOMICS

Semester I
17MCOC02

Hours of instruction per week - 4
No. of credits - 3

Objectives:

1. To understand the market demand and techniques of demand forecasting.
2. To learn about production function and its application on cost.
3. To study about pricing policies and practices to determine price.

Unit I: Nature and Scope of Managerial Economics

Nature and scope – objectives of business firm- business decisions and economic analysis- gap between theory and practice and the role of managerial economics. Fundamental economic concepts and principles –time perspective- managerial economist- role and responsibility. Theory of Consumer Choice : Cardinal utility approach- law of diminishing marginal utility ; applications and uses – principle of equi-marginal utility- consumers equilibrium- indifference curve analysis of demand, properties, – effects – Giffen Paradox - **Marshall's cardinal utility analysis vs. indifference curve analysis – application and uses of indifference curve(Self study).** 12

Unit II: Demand Analysis

Demand Analysis - Determinants of Market Demand - demand distinctions- demand estimation for consumer and non-consumer durable products- demand forecasting- Techniques of Demand Forecasting - recent trends – control of demand. Law of demand- exceptions to the law of demand- demand functions and demand curve- changes in demand- elasticity of demand – meaning and importance - **price elasticity of demand- income elasticity and cross elasticity- using elasticity in managerial decisions (Self study).** 12

Unit III: Production Theory

Factors of production- Theory of production – Importance – production function – Law of variable proportions – Law of diminishing returns – Production function with two variable factors- Iso-quants – Types – Production function with all variable inputs – Cost of Production and Cost Curves : Concept of cost – Accounting cost and Economic cost – Short run and long run cost – Fixed and variable cost – Marginal cost – Average cost - Determinants of cost – Relationship between average and marginal cost curves – Cost output relationship in the short run and in the long run – **Cost functions – Economies and Diseconomies of scale(Self study).** 12

Unit IV: Price Determination Under Market Conditions (12 hrs)

Classification of marketing firms – Characteristics of different market structures – concept of Average and marginal revenue – Equilibrium of the firm and industry under perfect competition – Perfect competition – price determination under perfect competition – Pricing Under Imperfect Competitions : Price determination under pure monopoly – Monopoly pricing and output decisions in the long run and in the short run – Price discrimination under monopoly – **Pricing and output decisions under monopolistic competition – Pricing and output decisions under oligopoly (Self study) – Kinked demand curve analysis(Self study).** 12

Unit V: Pricing Practices and Business Cycles (12 hrs)

Pricing Practices : Pricing policies – Methods of price determination in practice – Pricing of multiple products – Price determination- International price discrimination and dumping, Transfer pricing – Problems in pricing – Price forecasting . Business Cycles : Nature and phases of a business cycle: Theories of business cycle – Psychological, Profits monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation definition, characteristics and types: Inflation in terms of Demand – Pull and cost-push factors; **Effects of inflation (Self study).** 12

Total Hours: 60

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course outcomes:

1. Knowledge about economic theories and principles and their applications in managerial decision making.
2. Understand law of demand and techniques of demand forecasting.
3. Knowledge on production function and its application on cost determination.
4. Knowledge on pricing policies and practices under different market conditions.
5. Know on theories of business cycles.

Text Book:

1. **Varshney. R.L and Maheshwari K.L, Managerial Economics**, Sultan Chand & Sons, New Delhi, 19th edition, 2014.

Books for Reference:

1. **Baumol, William J, Economic Theory and Operations Analysis**, Prentice Hall, London, 2011.
2. **Baya, Michael.R, Managerial Economics and Business Strategy**, McGraw Hill Inc., Newyork, 2011
3. **Chopra O.P, Managerial Economics**, Tata McGraw Hill, Delhi, 2011.
4. **Adhikary.M, Business Economics**, Excel Books, New Delhi, 2011.
5. **Shankaran.S, Managerial Economics**, Marcham publications, 2011
6. **Dwivedi.D.N, Managerial Economics**, Vikas Publishing House Private LTD., New Delhi, 2009.
7. **Ahuja.H.L, Principles of Micro Economics**, Sultan Chand & co. LTD., New Delhi, 2011
8. **Samuelson William F, Managerial Economics**, Wiley, 2012.
9. **Singh, Jaswinder, Managerial Economics**, Dreamtech Press, 2012.

ADVANCED ACCOUNTING

Semester I
17MCOC03

Hours of instruction per week - 4
No. of credits – 3

Objectives:

1. To acquire knowledge on accounting procedure on issue of shares and Debentures and redemption.
2. To gain accounting knowledge under mergers and acquisitions
3. To understand the valuation of shares and goodwill.

Unit: I Financial Accounting

Meaning - Definition - Accounting Principles and policies(AS 8) - Concepts and Conventions of financial accounting - Capital and Revenue expenditures - Capital and Revenue receipts - Contingent assets and Contingent liabilities - Accounting Process : Books of accounts leading to the preparation of trial balance - **Preparation of final accounts for sole proprietors(Self study).**

Unit II: Company Accounts – Issue of shares

Company - Formation - Kinds of joint stock companies - Shares - different classes of shares - Share capital - Issue of shares - Forfeiture of shares - Reissue of Forfeited shares - Rights issue - Bonus issue- Buyback of shares - Redeemable preference shares - Issue of debentures : Nature of debentures - Differences between Shares and debentures - Types of debentures - Issue of debentures - **SEBI Regulation on issue of debentures (Self study)** - Issue of debentures at par, at premium and at discount - Own debentures - Ex-interest and cum interest - Redemption of debentures.

Unit III: Company Accounts – Acquisition of Business

Acquisition of business - Meaning - when new set of books are opened - Same set of books are continued - Profit prior to incorporation – underwriting - Final Accounts of Company : Legal position regarding final accounts of companies Form and contents of profit and loss account and balance sheet of a company (AS 1, AS 10, & AS 38)- Managerial remuneration - **Divisible profits and dividends (Self study).**

Unit IV: Amalgamation, Absorption and External Reconstruction

Amalgamation - types - Accounting in the books of transferor company and transferee company - Alteration – Reductions - Reconstruction – goodwill methods of valuing goodwill - valuation of shares – needs - Human Resource Accounting- valuation methods - **advantages - objections - HRA in India (Self study).**

Unit V: Valuation of Goodwill, shares and Human Resource Accounting

Goodwill - methods of valuing goodwill - valuation of shares – needs - Human Resource Accounting- valuation methods - **advantages - objections - HRA in India (Self study).**

12

Total Hours: 6

NOTE: Questions on theory and problems to be distributed as to 20% and 80% respectively.

Course Outcomes:

1. Knowledge on financial accounting principles, policies and conventions
2. Acquire accounting knowledge on issue of shares and debentures
3. Ability to prepare financial statement as per Indian accounting standards
4. Gain knowledge on corporate restructuring
5. Learn the concepts related to value of shares and goodwill of companies.

TEXT BOOK:

1. *Jain S.P. and Narang K.L. Advanced accountancy, Kalyani publishers, New Delhi, 2014*

BOOKS FOR REFERENCE:

1. *Fisher p.m., W.J.Taylor and J.A.Leer, Advanced Accounting, South western, Ohio, 2011.*
2. *Gupta R.L. Advanced Accounting, S.Chand & Co., New Delhi, 2011*
3. *Maheswari S.N Advanced Accountancy Vol-II, Vikas publishing House, 2011*
4. *Shukla. S and T.S.Grewal, Advanced Accountancy, Sultan Chand & co., New Delhi, 2014.*

MARKETING MANAGEMENT

Semester I
17MCOC04

Hours of instruction per week - 3
No. of credits – 3

Objectives:

1. To design marketing mix strategies for products and services
2. To understand consumer decision making process.
3. To compare and contrast buyer behaviour

Unit I: Introduction

Meaning and definition of marketing - Scope of marketing - Evolution of marketing concepts - Production concept - Product concept - Selling concept - Marketing concept - Societal marketing concept - Objectives of marketing - Role of marketing in economic development - Marketing and its Environment - Micro environment - Company – Suppliers - Marketing intermediaries – Customers - Connectors- Public - Macro environment - Demographic - Economic - Natural - Technological - Political - Legal and regulatory - Cultural - Social - international marketing - **Global markets(Self Study)**. 10

Unit II: Marketing Mix

Marketing mix - Product, price, place, promotion - Concept of product - Branding decision - New product development - Product life cycle - Pricing - pricing objectives - Pricing strategies - Physical distribution - Designing physical distribution system – Transportation - Warehousing - Inventory management - Role and importance of distribution channels – Promotion - **Sales promotion - tools and techniques - advertising(Self Study)**. 10

Unit III: Marketing Strategy and Planning

Corporate strategic planning - Vision - Mission - Objectives - Business strategic planning - SWOT analysis - Goal formulation - Strategy formulation - program formulation – Implementation - Feedback and control - The marketing process - The nature and contents of a marketing plan. Marketing segmentation – Concept Types- Patterns – Bases- Benefits- Requirements for effective segmentation - Market segmentation analysis for given products- Product positioning – Types of positioning . **Concept of target market- Diffused market- concentrated market- Clustered market(Self Study)** . 12

Unit IV: Consumer Behaviour

Consumer Behaviour - Nature - Scope - Importance - Factors influencing consumer behaviour - Economic - Psychological - Cultural - Social and personal - models of consumer behaviour – Marshalling - Maslow Freudian - Howard Sheth. **Steps in consumer decision process - Post purchase behavior - Cognitive dissonance (Self Study)**. 8

Unit V: Buyer Behaviour

Organisational buyer - Industrial markets, resellers market, government market – **Characteristics of organisational buying process(Self Study)** . 5

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Able to apply marketing concept effectively in the changing environment.
2. Ability to adopt appropriate marketing mix and strategies for marketing of product and services.
3. Understand the cost effective methods for promoting sales.
4. Acquire knowledge on market segmentation
5. Compare and contrast consumer and buyer behavior to improve the marketability of the product.

TEXT BOOKS:

1. *Ramasamy, V.S. Namakumari.S - Marketing Management, Macmillan India, New Delhi, 2013*

BOOKS FOR REFERENCE:

1. *Philip Kotler, Marketing Management, Prentice Hall of India, New Delhi, 2014.*
2. *Basotia, Vijay, marketing management, Mangal Deep Publications, Jaipur, 2011.*
3. *Mathur, Reeta, Marketing Management, Wide Vision, Jaipur, 2011*
4. *Palekar, DR, & Patten Shetty. P.T, Marketing Management, R.Chand, New Delhi, 2011.*
5. *Hester E.L., Successful Marketing Research, John Wiley, New York, 2011*
6. *Assael, Consumer Behaviour, Thomson,2011*

QUANTITATIVE TECHNIQUES FOR BUSINESS

Semester I
17MCOC05

Hours of instruction per week - 4
No. of credits – 3

Objectives:

1. To learn the different quantitative techniques for application in business
2. To enable decision making in complex business situations.
3. To apply the appropriate techniques for the effective utilization of resources.

Unit I: Quantitative Approach In Management

Quantitative approach in management - Need for quantitative Approach in management - Sets - Events - Random variables - Expectation of random variable: 12
– Probability - Importance - Calculation of probability - Theorems of probability - Addition and multiplication theorem - Conditional probability - Bayes's theorem.

Unit II: Binomial and Poisson Distribution

Binomial distribution - Properties of binomial distribution - Importance - Fitting a binomial distribution - Poisson distribution - Properties - Importance - Fitting a poisson distribution - Normal distribution (without deviations and proof) : 12
Importance – Properties - Fitting a normal distribution - **Relationship between binomial, poisson and normal distribution(Self Study).**

Unit III: Operations Research an Overview

Operations research - origin - meaning - nature and features – models – phase - methodology of operations research - Problems on Linear programming : 12
Graphical method - Simplex method (simple problems only) (Self Study).

Unit IV: Transportation Problems

Transportation problems - Methods and finding initial and optimum solutions - Northwest corner method - least cost method - Vogels approximation method : 12
Unbalanced transportation - Assignment problems - Unbalanced - Constrained assignment - Revenue maximization model - **Traveling salesman problem (Self Study)**

Unit V: Network Scheduling by Pert /CPM

Network analysis - Critical path method - Project evaluation method and review techniques - Resource Analysis in Network Scheduling : Project cost - Time cost optimization, algorithm - Linear programming evaluation - Resource allocation and scheduling - Management Operation System Technique (MOST) - Graphical Evaluation and Review Technique (GERT) - **Precedence planning - Line of balance (LOB) (Self Study).** 12

NOTE: Questions on theory and problems to be distributed as to 40% and 60% respectively.

Total Hours: 60

Course Outcomes:

1. Understand the probability theorems
2. Application of transportation techniques and allocation of resources in business
3. Learn to apply queuing models
4. Builds strategies for the effective utilization of resources.
Application of operational research techniques for decision makings

TEXT BOOKS:

- 1) *Gupta.S.P, Statistical Methods, Sultan Chand & Sons, New Delhi, 2010*
- 2) *Anand Sharma, Quantitative Techniques for Decision-making, Himalaya Publishing House, Mumbai 2010.*

BOOKS FOR REFERENCE:

- 1) *Mithani.M, Quantitative Techniques for Economic and Commerce, Himalaya Publishing House, Mumbai 2011.*
- 2) *GoelB.S,Mittal B.S ,Operations Research- Pragati Prakashan, 2011.*
- 3) *Gupta.P.k, Manmohan, Problems in Operations Research Methods and Solution, Sultan Chand and Sons Publication, New Delhi, 2011*
- 4) *Vohara N.D, Quantitative Techniques in Management, Tata McGraw Hill Publishers, New Delhi, 2009.*

COST ACCOUNTING

Semester I
17MCOC06

Hours of instruction per week – 4
No. of credits – 3

Objectives:

- 1.To understand various elements of costs and preparation of cost sheet
- 2.To apply cost accounting techniques to different industries
- 3.To understand the techniques involved in cost management techniques

Unit I

Cost accounting - Nature and scope of cost accounting - Importance - Limitations of cost accounting - Cost accounting information system - Installation of a costing system - Methods of costing - Types of costing - Evolution and development of cost accounting - Elements of cost - Preparation of cost sheet - Cost concepts - Cost classification - Materials - purchase control - levels of material control - aspects of material control - stores control - types of stores - Fixation of stock levels - EOQ, ABC analysis, VED analysis, Pareto analysis, FNSD analysis, perpetual and periodic inventory system - **Methods of valuing material issues - FIFO-LIFO-simple and weighted average-pricing of returns-valuation of inventories(Self Study).** 12

Unit II

Labour cost - Control - Functions of different departments in relation to labour cost control - Job analysis - Time keeping - Methods - Remuneration and incentives 12
Systems of wage payments - Labour turnover. Overhead cost -Importance - classification of overhead cost - Apportionment and absorption of overhead - **Non manufacturing costs - Administrative overhead - Selling and distribution overhead - Research and development costs(Self Study).**

Unit III

Accounting system for recording costs - Cost ledger accounting - Reconciliation of cost accounts with financial accounts - integral accounting. Specific order costing 12
Job costing - Batch costing - Contract costing - Operation costing - Unit or output costing - **Service Costing (Self Study).**

Unit IV

Process costing - Process gains and losses - Normal and abnormal - inter process profits - Joint products and byproducts. Product pricing - Factors for pricing in 12
export market - Prices below costs - Costs for product pricing - pricing method based on costs - transfer pricing - methods of inter-company transfer pricing

Unit V

Total cost management - Target costing - Total quality management - Benchmarking- Business process reengineering. Cost control and cost reduction- Cost 12
audit - **Cost accounting records and Cost audit (Self Study)** (reports) rules.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% respectively.

Total Hours: 60

Course outcomes:

1. Able to prepare cost sheet and valuation of materials
 2. Familiarity with the estimation of labour cost and overhead cost
 3. Understand the application of costing techniques to manufacturing and service sectors
 4. Application of costing techniques in processing industries
- Understand the cost controlling techniques.

TEXT BOOK

1. Advanced cost accounting, S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi, 2013.

BOOKS FOR REFERENCE:

1. *S.P.Jain and K.L.Narang, KalyaPublishers, Cost Accounting Principles and Practice, New Delhi 2013.*
2. *B.S.Khana, Pandy, CK.Ahuja, S.C.C.Balla, Practical Costing, S.Chand & co.Ltd., New Delhi -2010*
3. *Horngren, C.T.George Foster and Srikant.M, Dater, Cost Accounting Practice, Prentice Hall of India Private Ltd.,2008*
4. *Saxena and vashist, Advanced cost accounting, Sultan Chand & Sons, New Delhi 2011.*
5. *Bhabatosh Banerjee, Cost Accounting Theory and Practice, Prentice Hall of India Private Limited, New Delhi, 2010.*
6. *K.S.Thakur, Cost Accounting Theory and Practice, Excel Books-New Delhi-2009.*
7. *Asish K.Bhattacharyya, Principles and Practice of Cost Accounting, Prentice Hall of India Private Limited, New Delhi, 2010.*
8. *Raiborn and Cecily.A., Cost Accounting Principles, Cengage Learning, 2013.*

Computer Applications Practical I – MS Office & RDBMS

Semester I
17MCOC07

Hours of instruction per week – 5
No. of credits – 3

Objectives:

1. To create financial statement of an organization.
2. To interpret the performance of an industry.
3. To gain knowledge on database management system

Unit I: Basic Concepts

Computer System and Fundamentals- Type and Classifications, I/O Devices and 6
Secondary Storage Devices- Development of Computer Program- Structure of Comput..
Program - **Algorithm and Flow Chart (Self Study).**

Unit II: Documentation and Spreadsheet)

Ms office-Word –Introduction to word, Basic Elements of Window - Working with 6
Document - Mail Merge Concepts. Excel- Introduction to Ms –Excel Calculation by usin 6
Simple Formula. **Relative and Absolute Addressing, Application of Formulas using**
Paste Function(Self Study).

Unit III: Presentation and Database

Power Point Creating a Presentation –Introduction to MS Access, Data Base Concept - 6
Designing and Creating a Table -Working with Relationship. **Working with Query 6**
Working with Forms (Self Study).

Unit IV: Oracle Tables

DDL: Naming Rules and Conventions – Data Types – Constraints – Working with 6
Oracle Table- DML – Adding A New Row/Record – Functions and Grouping: Built-I 6
Functions –Grouping Data.

Unit-V: Multiple Tables

Join & Set Operators- PL/SQL: A Programming Language: Block Structure –Comment 6
– Data Types– – Variable Declaration – Assignment Operation – Bind Variables
Substitution Variables –Printing – Arithmetic Operators.

Total Hours: 75, [T (30) + P (45)]

Course Outcomes:

1. Ability to maintain error free accounts.
2. Capable of preparing and generating the financial report.
3. Enable to analyze the performance of an organization.
4. Create a database without redundancy and complexity.
5. Employ commands to create, modify, retrieve and control database.

Text Book:

1. *Sanjay saxeena - A “ First Course in Computer”, Vikas Publishing House Pvt Ltd. 2010.*
2. *Abraham Silberschatz, Henry F.Korth, S.Sudharson, Database System Concepts, Sixth Edition , Mcgraw-Hill Education, 2010*

Books for Reference:

1. *D.P. Nagpal, “Mastering Microsoft Office 2000”, A.H Wheeler Publishing and Co., 2009.*
2. *Kaltheine. M.Macdonald- “Microsoft Access 1997 Fundamentals”, 2009.*
3. *Alexis Leon and Mathews Leon, Database Management Systems Vikas pub 2008*
4. *Elmasri Navathe, Fundamentals of Database Systems, Pearson Education pub, 6th Edition, 2011.*

List of practical

1. Using mail merge send letters to six persons intimating them about the timing of the seminar that they have to present. Each seminar should be for one hour and only 2 seminars per day.
2. Create a worksheet with student mark sheet.
3. Prepare a worksheet with employee details, calculate net pay
4. Present your Company's Annual report.
5. Create a product database with the following table details

Product Table

Product No	Text	Primary
Product Name	Text	
Unit Price	Number	

Customer table

Product No	Text	Primary
Customer code	Number	
Customer name		
Quantity	Number	

Enter any five records to the above-created table. Consider the product table.

Apply the following simple and complex queries and display corresponding records.

- a. Sort the records in descending order based on the field Product Number.
 - b. Display the records with the following details Product No, Customer Name, unit Price.
 - c. Display the records with customer name as "your name"
6. Create a employee database with the following table details

Employee details

Emp No	Number	Primary
Emp Name	Text	
Department	Text	
Designation	Text	

Salary details

Emp No	Number	Foreign key
Basic pay	Number	
HRA	Number	
DA	Number	
PF	Number	
IT	Number	

Apply the following simple and complex queries and display corresponding records.

- a. Display the records with designation as “Programmer”
 - b. Display the records with following details Emp No, Emp name, BP.
 - c. Display all the records where Basic Pay \geq 5000 with the following fields, Emp No, Emp Name, BP.
 - d. Calculate the net pay using the build function and display records with the fields Emp No, EmpName, BP.
 - e. Display the records with department “Sales” and Netpay \geq 6000 with the fields Emp No, Department, Designation and Net pay.
7. Work out the comparison operators and view the result using student mark sheet.
 8. Work out the Logical operators and view the results using employee table. Work out the sorting order and Add text to the data value for the super market table.
 9. Work out the Number and Number Group, Date and Character Functions.

*5 Hours for each concept

FINANCIAL MARKETS AND SERVICES

Semester II
17MCOC08

Hours of instruction per week – 4
No. of credits – 3

Objectives:

- 1.To understand structure of Indian financial system
2. To learn the operations of financial Market
- 3.To get familiarity on various financial services offered

Unit I Indian financial system and Money market

Introduction –Financial system - Nature - Role of Indian financial system and economic development. Constituents of Financial system - Nature and role of financial institutions, non-banking financial institutions, financial markets and services - Financial instruments. Money market - Functions of money market -- Treasury bill market- Commercial bill market - Commercial paper, Certificate of deposits. Money market intermediaries. Collateralized borrowing and lending obligations- **Recent trends in money market- Regulatory powers of RBI(Self Study).** 12

Unit II Capital Market

Primary market - Intermediaries and Instruments of primary market - New issue market and its operations - Modes of public issue – Book building – SEBI guidelines for public issue. Secondary market – functions – intermediaries- Developments of secondary market. stock exchanges - Organization - Functions Listing of securities - Trading mechanism. Online trading - Stock Exchange operations - BSE, NSE - Stock indices - **Role of SEBI in protecting investors interest- Recent trends in capital market. (Self Study).** 12

Unit III Debt Market

Debt market - Private corporate debt market - Bonds market - Government securities market: Primary and secondary. Depository system - Depositories process – functions – **Dematerialisation-National Securities Depositories Limited (NSDL) – Central Depositories Services Limited(CDSL) (Self Study).** 12

Unit IV Mutual Funds

An over view of financial services. Scope - Innovative financial services- Challenges and Present Scenario. Mutual funds - Types and schemes- **SEBI Guidelines for Mutual funds(Self Study).** 12

Unit V Merchant banking and Credit Rating Agencies

Merchant banking – meaning - origin –services - qualities of merchant bankers – SEBI guidelines – scope for merchant banking in India. Credit rating- mechanism – Credit rating agencies - CRISIL, ICRA, CARE etc. National and international. **Role of credit rating agencies in India(Self Study).** 12

Total Hours : 60

- Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Course Outcomes:

1. Gain knowledge on Indian financial system
2. Understand the capital market operations
3. Acquire knowledge on debt market
4. Familiar with different types of mutual funds.
5. Familiarity on various financial services offered in India

TEXT BOOK:

1. *Bharathi V. Pathak, Indian Financial System, Pearson education 2014.*
2. *Financial Markets and Instructions, Bhole I.M, Tata McGraw Hill New Delhi 2009.*

BOOKS FOR REFERENCE:

1. *Khan MY, Indian Financial System, Tata Mc Graw hill, 2013.*
2. *Manchi Raju HR, Merchant Banking, Wiley Easter ltd New Delhi, 2010.*
3. *Financial Markets and Instructions, Dr.S.Gurusamy, Tata Mc Graw hill, New Delhi 2015.*
4. *Financial services, Dr.Shanmugham, Wiley India Pvt., Ltd., 2010*

MANAGEMENT ACCOUNTING

Semester II
17MCOC09

Hours of instruction per week – 4
No. of credits – 3

Objectives:

1. To understand the nature and importance of Management accounting
2. To learn different techniques of analysing financial statement
3. To understand the importance of management information system for decision making

Unit I: Introduction

Management accounting - Objectives, nature and scope of management accounting - Distinction between financial, cost and management accounting - Management accountant: position, roles and responsibilities. Financial Statement Analysis Financial Statements - Meaning - nature - limitations of financial statements - Financial statement analysis - meaning - Tools of financial analysis - Comparative and Common - size statements - **Trend analysis(Self Study).** 12

Unit II: Ratio Analysis

Ratio Analysis - nature and significance - Ratio for analysis of liquidity, solvency, profitability and efficiency of the concern - Limitation of ratio analysis. Funds Flow and Cash Flow Analysis: Meaning and Concept - Funds flow statement - meaning significance - Schedule of changes in working capital - Statement of sources and application of funds - meaning and classification of cash flows - Uses and significance of cash flow statement - **Preparation of cash flow statement - comparison between funds flow and cash flow statement - Limitations of cash flow statement(Self Study).** 12

Unit III: Marginal Costing and Break – Even Analysis

Marginal costing - Characteristics and Assumptions of marginal costing - Marginal costing vs. absorption costing - Profit-Volume ratio - Cost-Volume- Profit analysis - Break-even analysis - Break-even charts - Managerial applications of marginal costing - Advantages and limitations of marginal costing. Budgeting and Budgetary Control : Nature - objectives of Budgeting and Budgetary control - Determination of key factors - Classification of budgets – Preparation of functional, fixed, flexible and master budget - **Advantages and limitations of budgetary control - Performance budgeting - Zero-base budgeting - Activity based budgeting - Rolling over budgets(Self Study).** 12

Unit IV: Standard Costing and Variance Analysis

Meaning of standard cost and standard costing - Steps involved in standard costing - Type of Standards - Setting of standards - Analysis of variances - Direct material, direct labour and overhead variances - Sales variances - Accounting treatment of variances. Responsibility Accounting: Responsibility accounting -meaning – features - steps involved in responsibility accounting - responsibility centres - Types of responsibility centres - **Transfer prices - methods of transfer prices - Advantages of responsibility accounting (Self Study).** 12

Unit V: Management Information system and Reporting

Elements of MIS - Installation of MIS - Meaning of report - Kinds of report
Principles of good reporting system. Contemporary Issues : Value Chain analysis
Activity based costing - Quality costing - Target costing - **Life cycle costing(Self Study)**. (Including problems) 12

NOTE: Questions of theory and problems to be distributed as to 20% and 80% respectively.

Total Hours: 60

Course Outcomes:

1. Understand the significance of financial statement analysis
2. Able to analyse the financial statements by appropriate methods
3. Ability to interpret the results of financial statement analysis
4. Understand the marginal costing technique for decision making
5. Gain knowledge on preparation of report for managerial decision making

TEXT BOOK:

1. *Pandey I.M. Management Accounting, Vikas Publishing house Pvt.Ltd. New Delhi, 2015.*

BOOKS FOR REFERENCE:

1. *R.K. Sharma, Shashi K. Gupta - Management Accounting, Kalyani Publishers, New Delhi, 2014.*
2. *Lall.B.M and I.C. Jain, Cost Accounting: Principles and practices, Prentice Hall, New Delhi, 2009.*
3. *R. K. Lele Jawaharlal, Accounting Theory, Himalaya Publishing House, New Delhi, 2009.*
4. *Cost Accounting , A Managerial Emphasis, Horngren, George, Foster Prentice Hall India, Delhi, 2005.*
5. *S. N. Maheswari, Management Accounting, Sultan Chand and Sons, New Delhi, 2009.*
6. *M.Y.Khan, I.P.K.Jain, Management Accounting: Text, Problem&Cases, Mcgraw Hill, 2014.*

COMPUTER APPLICATIONS PRACTICAL II ACCOUNTING SOFTWARE TALLY

**Semester II
17MCOC10 (Practicals)**

**Hours of instruction per week – 5
No. of credits – 2**

Objectives:

- 1.To expose the students to computer application in the field of accounting.
- 2.To impart knowledge and skill in accounting software.
- 3.To cater the students on concurrent accounting needs of the industry

List of Practical:

1. Creation of new Company-Creating Groups and Ledger Types.
2. Creation of Accounting and Inventory Voucher.
3. Prepare Inventory Statement .
4. Prepare a Fund Flow Statement and give your opinion.
5. Prepare a Cash Flow Statement and present your view
6. Computation of VAT.
7. Perform Bank Reconciliation Statement.
8. Analyze the Performance of an Organization by using Ratio
9. Data and Security Management in Tally.
10. Purchase and Sale with 'New Reference', 'Against Reference'.
11. Setting and Enforcing Credit Limit and display of out standings
12. Display of Profit and Loss Account, Balance Sheet, Inventory Reports and Stock Summary

*5 Hours for each concept

Course Outcomes:

1. Enhance the computerised accounting skill.
2. Ability to interpret the accounting and inventory statements by applying various financial tools.
3. Capable to extract financial and inventory reports.
4. Acquire knowledge on the preparation of statutory compliance through GST.
5. Acquaint to prepare payroll and BRS.

BUSINESS RESEARCH METHODS

Semester II
17MCOC11

Hours of instruction per week – 5
No. of credits – 3

Objectives:

- 1.To kindle the interest of the students in business research
- 2.To create research design for effective problem solving
3. To learn the statistical tools for analyzing data.

Unit I: Introduction to Research

Meaning and definition of research - Characteristic of research - objectives of business research - Criteria for a good research problem- Types of research - Applied research, Descriptive research, Historical research, Exploratory research, Experimental research, Case study research, Survey research and Inter-disciplinary research. **Research problem - Selecting and defining the problem – Research in functional areas of business - Production, Marketing, Finance, Personnel and accounting. (Self Study)..** 15

Unit II: Research Design

Research Design - Factors affecting research design - Types of research. Design Sampling - Meaning - Types of Sampling design - Probability and Non-Probability Sampling - **Sampling design(Self Study)..** 15

Unit III: Measurement and Scaling

Measurement Scales - Tests of sound measurement. Scaling - Important scalar techniques. Data Collection – primary - secondary. Personal and public documents Tools for primary data collection- Questionnaire and Schedules- Contents Analysis, Steps in framing questionnaire. Interview- Types. Pilot study - Pre-testing. **Secondary Data - Sources (Self Study)..** 15

Unit IV: Processing of Data

Processing - Steps in data processing - Editing - Coding - Classification - Transcription and Tabulation. **Measures of central tendency - Measures of dispersion, - Trend (Self Study) - Correlation and regression (simple problems).** 15

Unit V: Testing of Hypothesis

Hypothesis - Formulation of Hypothesis - Types of Hypothesis - Functions of Hypothesis - Testing of Hypothesis- Parametric and Non parametric test - Chi-square test, F-test, Analysis of variance (one way ANOVA) and t-test - Interpretation Techniques - Precautions in interpretations. Report writing - Significance of report writing – **Types of reports- Steps in drafting research reports (Self Study).** 15

Total Hours: 75

Course Outcomes:

1. Enable to identify and formulate different types of research problems.
2. Familiarity in developing research design and sampling techniques.
3. Knowledge on measurement and scaling techniques and tools for data collection
4. Ability to process of the collected data
5. Application of statistical tools for testing hypothesis and preparation of research report

TEXT BOOK

1. *Kothari C. R, Research Methodology, Sultan Chand publications, New Delhi, 2016.*

BOOKS FOR REFERENCE

1. *Deepak Chawla and Neena Sodhi, Research Methodology, Vikas Publishing House, 2012.*
2. *Zikmund, William .G, Business Research Methods, Dryden Press Fort Worth, 2013.*
3. *Cooper, Donald .R, Schindler, Pamela.S, Business Research Methods, Tata McGraw Hill Publishing, New Delhi, 2014.*
4. *Michael .B.P, Research Methodology in Management, Himalaya Publishing House, Mumbai, 2009.*
5. *Gupta S.P, Statistical methods, Sultan Chand and Sons, New Delhi, 2014.*

ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Semester II
17MCOC12

Hours of instruction per week - 4
No. of credits – 3

Objectives:

1. To inculcate the spirit of entrepreneurship among the students and make them job creators instead of job seekers
2. To inculcate knowledge on the procedure for setting up of enterprises.
3. To provide information regarding the government schemes for the promotion of entrepreneurship in India.

Unit I Concepts of Entrepreneurship and role of entrepreneurs

Evolution- concept-definition- need- characteristics of entrepreneurship. Entrepreneurial process- motivation- approach. Theories of entrepreneurship, Functions of entrepreneurship 12
entrepreneurship development- issues and prospects - role of entrepreneurship in economic development. Entrepreneur-qualities-skills and pre requisites of entrepreneurs- **Types of entrepreneur, responsibilities and challenges of entrepreneurs(self study)**

Unit II Entrepreneurial Environment

Environment assessment: socio-cultural, economic, political and legal influences. Approaches to business idea-creativity process, innovation and value creation. Assessment of business 12
opportunity and developing effective business plan. **Entrepreneurial progress in India(self study).**

Unit III Establishing a new enterprise

Setting up of MSMEs, Role of MSMED Act, 2006 for the furtherance of entrepreneurship 12
development. **Size of business unit- Factors determining the size of business unit(self study)**

Unit V government sponsored schemes and Institutional support

Central and state governments sponsored schemes for MSMEs – Credit Guarantee Trust for 12
Micro and Small Enterprises- Technology Up gradation schemes and Marketing Assistance
schemes- **Institutional support system for MSMEs-finance- technical and marketing(self study).**

Unit V Women Entrepreneurship

Women Entrepreneurship in India-challenges faced by women entrepreneurs-Institutions 12
supporting women entrepreneurs in India viz. Consortium of women entrepreneurs
India(CWEI), Federation of women Entrepreneurs in India(FIWE). Special bank schemes
promoting women entrepreneurship viz. Cent Kalyani of Central Bank of India credit scheme-
National Bank for Agriculture and Rural Development (NABARD). **Women entrepreneurs
around the world(self study).**

Total Hours : 60

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Understand the significance of entrepreneurship for economic development of the country.
2. Able to analyze micro and macro factors influencing entrepreneurship
3. Gain Knowledge on legal procedure for setting up of the enterprises and understand the preparation of projects formulation
4. Acquire knowledge on central and state governments' schemes to startup and existing enterprises Motivation to become entrepreneurs
5. Motivation to become entrepreneurs

Text book:

Poornima M.Charantimath(2014) Entrepreneurship Development and Small Business Enterprises, Pearson Education India.

Reference books:

1. **Sangeetha Sharma(2016).** *Entrepreneurial Development, PHI Learning Pvt.Ltd. Delhi.*
2. **Robert D.Hisrich, Mathew J.Manimala, Michael P.Peters and Dean A.Shepherd(2014)** *Entrepreneurship, McGraw Hill Education (India) Private Limited, Chennai.*
3. **Hisrich Peters(2000).** *Entrepreneurship, Tata McGraw-Hill, New Delhi.*
4. Michel Schaper, Thierry Volery, Paull Weber and Kate LEWIS(2011). *Entrepreneurship and Small Business Management, Wile.y*
5. **Gupta C.B., and Srinivasan M.P., (2014) .** *Entrepreneurial development, Sultan chand Publications New Delhi*
6. **Deshpande M.V. (2012).** *Entrepreneurship of Small Scale Industries, Deepand Deep Publication, Allahabad.*
7. **Prasanna Chandra (2012).** *Project Preparation, Appraisal, Implementation, Tata MCGrawHill, New Delhi.*

LEGAL ASPECTS OF BUSINESS

Semester III
17MCOC14

Hours of instruction per week - 4

No. of credits – 3

Objectives:

1. To understand the major business laws required for running business organizations
2. To educate on law relating to competition and consumer protection
3. To gain knowledge on law relating to pollution control and environment protection

Unit I Law relating to Transfer of Property

Definitions, types of properties, movable and immovable property, property which cannot be transferred, Rule against perpetuities, Provisions relating to sale, mortgage charge, lease, gift and auctionable claim. **12**

Unit II Law relating to Intellectual Property

Concept and development of Intellectual property law in India, Law and procedure relating to patents, Trade marks and copyrights, geographical indications, Design Act, Overview of loss relating to other intellectual property rights, Intellectual property Appellate Board. **12**

Unit III Law relating to Societies and Trusts

Registration of societies, suits by and against societies, enforcement of judgment against societies- disolution- Creation of a Trust, duties and liabilities of trustees, rights and powers- disabilities of trustees, Rights and liabilities of beneficiary. **12**

Unit IV Law relating to Competition and Consumer Protection

Concept- Competition Act 2002- Anti competitive agreements, Abuse of dominant position, combination, regulation of combinations, Competition commission of India, compliance of competition law, Consumer protection in India, Consumer Protection Act 1986, Rights of consumers, disputes and redressal agencies. **12**

Unit V Law relating to Information, Pollution Control and Environmental Protection

Right to information Act, 2005- Definitions, Right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to assess in certain cases, severability, Central information commission- Concept of pollution control and sustainable development, biodiversity and carbon credit, Government policy regarding environment, Law relating to prevention and control of air pollution and water pollution. Environment (protection) Act 1986, National Green Tribunal- Functions. **12**

Total Hours: 60

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Ability to understand the laws relating to the transfer of property and claim settlement procedures
2. Familiarize with the concept of intellectual property law
3. Ability to understand the rights, powers, duties and liabilities of trustees
4. Acquire knowledge on Competition and Consumer Protection Act
5. Knowledge on Right to Information Act and environmental protection

Text book:

Akileshwar Pathak :Legal Aspects of Business Tata Mc Graw hill New Delhi,2007

Reference books:

1. *K.Ramachandra , B.Chandrasekara Chandrakanth Kanakatte Legal Aspects of Business, Himalaya Publishing House,2016.*
2. *Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow 2012.*
3. *Sharma J P ., and SunainaKanojia, Busiess Laws, Ane Books Pvt. Ltd, New Delhi,2013*
4. *Bhandari, Munish, Professional approach to corporate laws and practice, Bharat Law house, New Delhi,2012*
5. *Handbook of Corporate laws, Bharat Law house, New Delhi,2015*
6. *Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mullas The Transfer of Property Act,2015*
7. *V.Balachander S.Thothadri, Business Law.Tata McGraw-hill.NewDelhi 2011*
8. *S.Kathiresan V.Radha Business Law Prassana Publishers Chennai 2011*
9. *Sathish B. Mathur .BusinessLaw,TataMcGraw-hill Education.NewDelh2011*

FINANCIAL MANAGEMENT

Semester III
17MCO15

Hours of instruction per week - 5
No. of credits – 3

Objectives:

1. To gain knowledge on financial functions
2. To impart knowledge on capital investment decisions and mergers and acquisitions
3. To enhance knowledge on working capital management techniques.

Unit I: Financial Management

Financial Management: Meaning - Nature - Objectives and Scope of Finance - Financial goals; Profit Vs Wealth Maximisation; Financial goals and objectives - Finance Functions – Organisation of finance function - Concepts of value and return. Financial Planning :Capital structure - Capital structure theories - **Determining capital structure-Leverages: Types and Measurement - Analysing alternate financial plans. (Self Study)** 15

Unit II: Sources of Long Term Finance

Shares - Debentures and term loans - Role of Financial institutions - **Procedure for availing term loans from banks (Self Study)** - Asset based financing: leasing and Hire purchase - Project financing - Venture capital. Cost of Capital - Meaning and significance of the cost of capital - **Firm Vs Project cost of capital - Specific and weighted average cost of capital.** 15

Unit III: Investment Analysis and Working Capital Management

Capital Budgeting - Techniques of appraisal of capital investment decisions - Risk analysis in capital budgeting - Utility theory and capital budgeting. Mergers and acquisition - Types of business combination - Mergers and acquisition trends in India - Motives and benefits - Value creation - Significance of P/E Ratio and EPS analysis - Tender offer and Hostile takeover - Leveraged buyouts - Regulation of mergers and takeovers in India. Working Capital Management: **Concepts of working capital – Determinants of working capital-Issues in working management. (Self Study),** - Working capital forecasting and Sources - Current asset management. 15

Unit IV: Receivables Management

Credit policy: Nature and goals - Credit evaluation of individual accounts - Monitoring receivables – Factoring - Inventory Management: Nature of inventories - **Objectives and Techniques - The inventory management process. (Self Study)** 15

Unit V: Cash Management (10 hrs)

Facets of cash management - **Motives of holding cash - Cash planning - Managing cash collections and disbursement. (Self Study)** - Determining optimum cash balance - Investment of surplus cash - Selecting investment opportunities. Dividend policy: Aspect 15

and Practical considerations - Dividend theories - Forms of dividends - Stability in dividend policy - Corporate dividend behaviour.

Total Hours: 75

- Questions of Theory and Problems to be distributed as to 40% and 60% respectively

Course outcomes:

1. Understand the finance functions.
2. Gain knowledge on various sources of finance
3. Enhancement of knowledge on working capital management techniques
4. Acquire knowledge on investment decisions using capital budgeting techniques
5. Exposure to investment opportunities and dividend policies

TEXT BOOKS:

1. *Pandey I. M - Financial Management , Vikas Publishing House, 2015.*

BOOKS FOR REFERENCE:

1. *Prasanna Chandra, Financial Management (Tata Mc Graw Hill, 2014.*
2. *Van Horne, Financial Management & Policy (Prentice Hall), 2015.*
3. *Kulkarni, Financial Management (Himalaya Publishing House), 2009.*
4. *S. N. Maheswari, Financial Management (Sultan Chand & Sons), 2013.*
5. *Khan & Jain, Financial Management (Tata Mc Graw Hill), 2015.*
6. *V.K.Bhalla, Financial Management, Sulthan Chand, 2014.*

BUSINESS ENVIRONMENT (Open Book Test)

Semester III
17MCOC16

Hours of instruction per week - 3
No. of credits – 3

Objectives:

1. To gain knowledge on changing dimensions of business environment
2. To educate various environmental factors affecting business
3. To enhance the knowledge on international business environment

Unit I Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environment scanning and monitoring. 9

Unit II Economic Environment of Business

Economic systems and business environment, Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes. 9

Unit III Political and Legal environment of Business

Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act. 9

Unit IV Socio-Cultural Environment

Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India: Indian business system: Social responsibility of business; Consumerism in India. 9

Unit V International and technological Environment -

Multinational corporations; foreign collaborations and Indian business: Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer. 9

Total Hours: 45

Course Outcomes:

1. Understand the significance of business environment
2. Acquire of knowledge on economic system and government policies for businesses
3. Gain knowledge on changing dimensions of legal environment
4. Understand the socio-cultural environment
5. Understand to global business environment

TEXT BOOKS:

1. *Aswathappa K., Essentials of Business Environment – Himalaya Publication, Delhi 2016.*
2. *Francis Cherunilam , Business Environment and Policy, HPH Delhi 2014.*

BOOKS FOR REFERENCE:

1. *Adhikary M., Economic Environment of Business, Sultan Chand & sons, New Delhi 2008.*
2. *Ghosh, Biswanath, Economic Environment of Business, Vikas Publication, New Delhi 2007.*
3. *Government of Indian Economic Survey, Various Issues.*
4. *Sengupta N.K., Government of Business in India, Vikas Publications, New Delhi 2009.*
5. *Ruddar Datt and K.P.M.Sundaram, Indian Economy, Sultan Chand & co, New Delhi 2009.*
6. *The Indian Economic Environment and Policy , Ishwar C. Dhingra, Sultan Chand & sons, New Delhi, 2009.*
7. *Vivek Mittal, Business Environment, Excel Books, New Delhi, 2007.*
8. *Madh Gowda J. Deep publications Private Ltd, 2008*

Elective – I: Paper – I Finance
SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

Semester III
17MCOC17A

Hours of instruction per week - 5
No. of credits – 3

Objectives :

1. To understand the basic concepts of investment
2. To learn the tools and techniques of investment analysis
3. To understand the portfolio construction and evaluation

Unit I: Investment Principles

Basics of Investment - Nature and Scope of Investment Analysis - Elements of Investment - Approaches of Investment – Concepts of Risk & Return- Types of Risk Measurement of Risk and Return - Measurement of Risk and Return through CAPM Elements of the Model - **Financial Assets. (Self Study)** **15**

Unit II: Valuation of Equity Shares

Equity- Risk and Return- Capitalization of Dividend - Earning and Cash Flows - Profit Earning Approach (PE) (simple problems only) Valuation of Debt Securities :Types of Bonds - **Interest Rate Risk and Purchasing Power Risk- Yield Curves - Risk Management in Bonds - Bonds Duration** (simple problems only) . **(Self Study)** **15**

Unit III: Fundamental and Technical Analysis

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, **Odd Lot Theory– Moving Average Analysis - Efficient Market Hypothesis. (Self Study)** **15**

Unit IV: Portfolio Process and Management

Portfolio - Basic Principles - An Overview – Planning and Implementation. Portfolio Objectives - Portfolio Monitoring - Constraints - Portfolio Types and their Needs - Statement of Investment Policy. Portfolio Management: Portfolio Analysis - Traditional Vs Modern - Rationale of Diversification Markowitz Theory - Effect of Combining Two Securities - **Portfolio Selection Measurement of Risk and Return (simple problems only). (Self Study)** **15**

Unit V: Portfolio Analysis

Sharpe the Single Index Model - CML - Constructing Optimal Portfolio (simple problems only) - Evaluation of Portfolio Performance: Measures - Reward to Variability and Rewards to Volatility - Sharpe's, Trynor's, & Jensen's Performance Indices - **Portfolio Revision (simple problems only). (Self Study)** **15**

Total Hours: 75

NOTE: Question paper shall cover 60% theory 40% problem

Course Outcomes:

1. Understand the elements, investment principles and risk return model
2. Acquisition of knowledge on cash flow and profit earning approach
3. Develop the skill to understand the technical analysis
4. Comprehensive know-how in understanding modern portfolio management techniques and measures
5. Application of different measures for portfolio evaluation

Text Book:

1. M, Ranganatham & R.Madhumathi, "Investment Analysis and Portfolio Management", Pearson Education (India) Pvt Ltd, New Delhi, 2012.

Books for Reference:

1. Bhalla V.K: Investment management, Security Analysis and Portfolio Management, Sultan Chand and Company, New Delhi 2014.
2. Fisher, Donald E and Ronald J Jordan: Security Analysis and Portfolio Management Prentice Hall, New Delhi 2009.
3. Avadhani V.A: Investment management, Himalaya Publications, Mumbai 2009.
4. S. Kevin, Security Analysis and Portfolio Management Prentice Hall, New Delhi 2009.
5. Bhutt Suyash, Security Analysis and Portfolio Management, Biztantra, 2015.

Elective - II: Paper I - Marketing International Marketing

**Semester III
17MCOC17B**

**Hours of instruction per week - 5
No. of credits – 3**

Objectives:

1. To familiarize with international market entry strategy
2. To learn the international marketing environment and market segmentation
3. To analyse of the pricing strategies and product classifications globally

Unit-I: Introduction

International Marketing – Definition, importance, Difference between Domestic marketing and international Marketing – management orientations, - Driving and Restraining Forces c 15
International Marketing - Market needs , Technological Cost , quality, Communication an
Transportation , Leverage - **Restraining forces of International Marketing - Market Differences, Myopia, Organisational Culture - Barriers to entry (Self Study).**

Unit – II : International Marketing Environment

International Marketing Environment: Economic Environment - Economic System Market Development - Low Income and High Income countries, Political ,legal and regulatory Environment – International law, Sovereignty of nations - stability of Government policies, protection of intellectual property rights. Basis of Legal Systems - Commercial Law wit 15
countries - Marketing Laws , Green Marketing and Antitrust - Bribery - Gray Marke
counterfeiting - **Cultural Environment - Elements of Culture - Culture Knowledge, Cultural Values. Business Customs in International Marketing - Required Adoptions - Methods of doing Business, Business Ethics (Self Study).**

Unit – III :International Marketing Segmentation, Targeting and positioning

International Marketing Segmentation, Targeting and positioning , Marketing Research - Planning for Global Markets –Decision criteria for International business, Foreign Market entry and expansion strategies,: Exporting , Branches , Subsidies, Licensing agents and Distributors , Joir 15
venture – Manufacturing - Assembly operations - Management operations - Managemer
contracts - **Turkey operations – Acquisitions – Internet - Franchising Consortia - Counter trade, strategic International Alliance - Foreign Direct Investment - Factoring and Forfeiting (Self Study)**

Unit IV: Product and Pricing Decisions

Product Decisions: Product classification for local, national, international and global market+
Product Positioning- Product saturation, Product design considerations, Attitude toward countr 15
of origin, New products in international marketing- Green Marketing and Product Developmen ,
Global Brands , Packaging - International Product Life Cycle- International Product- Industrial
Product - Marketing Services Globally.
Pricing Decision : Environmental influences on Pricing decisions, International Pricing objectives
and strategies, **Gray market goods, Dumping, Transfer pricing, Pricing policy for International markets (Self Study).**

Unit V :Distribution and Promotion decision :

Distribution Decisions: Channel objectives and Constraints, Distribution channels – Consumer products, Industrial products, global retailing, Determinants of Channel Types, International Channel innovation, Channel strategy for new market entry.

Promotion decision : Promotion Mix, Global Advertising and Branding, advertising content selecting an advertising agency, advertising appeals, and product characteristics, Cultural considerations, **Global promotion-Public relations, Personal selling, Sales Promotion, Direct marketing, Tradeshow and sponsorships promotion (Self Study)** 15

Total Hours: 75

- Teaching Methods include class room interactions, case study presentations and group discussion..

Course Outcomes:

1. Understand the fundamental concepts of international marketing
2. Acquire knowledge on international laws relating to market
3. Understand the market segmentation strategies in global market
4. Learn the product selection and pricing strategies for global marketing
5. Understand the distribution channels and promotional activities in global perspectives.

TEXT BOOK

Philip.R. Cateora and John.L.Graham, International Marketing, Tata McGraw Hill, 2014.

BOOKS FOR REFERENCE

Francis Cherunilam, International Marketing, Himalayan Publishing House, New Delhi, 2015.

Elective - I: Paper II - Marketing
TAX PLANNING AND MANAGEMENT

Semester III
17MCOC18A

Hours of instruction per week - 5
No. of credits – 3

Objective:

Objectives:

- 1.To learn the provisions of India Income Tax
- 2.To gain knowledge on computation of gross total income of assesseees
3. To understand the tax planning techniques of assesseees

Unit I: Indian Income Tax Act (15 hrs)

Introduction - Basic Concepts - **Definition of various terms (Self study)** - Tax planning and Tax management - Tax planning versus Tax avoidance and Tax evasion. Residence and Incidence of Tax: Residential status - Determination for different assesseees - Scope of total income based on residence of assesseees. Exempted Income : Income exempt under section 10 - Special provision in respect of newly established units in Free Trade Zone, Special Economic Zone, Hundred percent exports oriented undertaking, Export of artistic, handmade wooden article - **Income exempt under section 13 A (Self study).**

Unit II: Income from Salaries and House Property (25 hrs)

Salaries - Meaning, Allowance, Perquisites, Profits in lieu of salary - Computation of salary income tax - Tax planning. House property - Annual value - Income from self occupied house, Let out properties - Computation of income from house property - Tax planning 15
Profits and Gains from Business or Profession: Meaning - Methods of accounting Deduction of expenses and losses - Expressly allowed and disallowed, **profits chargeable (Self study)** - Computation of profits and gains of business or profession - Tax planning.

Unit III: Capital Gains and Other Sources (10 hrs)

Capital gains - Capital assets - Types of capital gains - Exemption - Computation of capital gain - Tax planning. Income from other sources - Item chargeable - Deduction, exemptions - Computation and Tax planning. Setoff and Carry Forward of Losses: Clubbing of income 15
Setoff and carry forward of losses (Self study) - Deduction from Gross total income Computation of total income - Rates of taxes and tax liability. Tax Deductions Tax deduction at source - Advance payment of tax.

Unit IV: Assessment of Various Assesseees (15 hrs)

Assessment of individual - Partnership firm - Companies - Computation of tax and tax management. 15

Unit V: Tax Planning (10 hrs)

Tax planning with respect to setting up of new business - financial management decisions, specific **managerial decision, and Employee remuneration - Amalgamation or Demerger of companies (Self Study).** 15

Course Outcomes:

1. Compare and contrast tax planning, tax management and tax evasion
2. Knowledge on tax planning under various heads of income
3. Computation of gross total income of an assessee
4. Computation of tax liability of various assessee
5. Understand the provisions relating to corporate tax planning

TEXT BOOK:

1. **Gaur and Narang, Income Tax Law and Practice -Kalyani Publishers, New Delhi, 2015.**

BOOKS FOR REFERENCE:

1. **Singhania, Vinod K. – Direct Tax Planning and Management, Taxmann Publication, New Delhi, 2015.**
2. **Bhagawathi Prasad – Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi, 2010.**
3. **Dinkar Pagare, Income Tax Law and Practice - Sultan Chand & Sons, New Delhi, 2009.**
4. **Mehrotra HC, Goyal SP, Direct taxes Law & Practice, Sahitya Bhavan, New Delhi, 2006**

**Elective - I: Paper II - Marketing
SERVICES MARKETING**

**Semester III
17MCOC18B**

**Hours of instruction per week – 5
No. of credits – 3**

Objectives :

1. To understand the marketing mix elements in service marketing
2. To gain knowledge on segmentation, targeting and positioning of services
3. To analyse the service marketing mix for selected services

UNIT I Introduction to Marketing

Services - Nature and definitions-Classification of services - Evaluation of services as value contribution - Contribution of services sector to the economy - Services marketing –Definition - Difference between services and goods - Significance of service marketing - Marketing mix - Product, Price, Place, Promotion, Physical evidence, People Process , Productivity - **Evolvi 15 environment of services - Macro and micro environment forces driving growth of servic - Global environment of services (Self Study).**

UNIT II: Marketing Planning , Segmenting ,Targeting and Positioning

Marketing Planning - Market opportunity analysis - Market Research - Marketing informati 15 system. **Segmenting - targeting and Positioning of services (Self Study).** Need and importance - Problems of segmentation.

UNIT III : Pricing and Distribution

Pricing of Services - Objectives - A pproaches – Methods - Problems in Pricing - **Distributi 15 of services (Self Study).** Service location decision - Role of intermediaries - Designi communication mix for services.

UNIT IV : Service Quality and new service development

Service Quality - Quality standards - Bench Marking - Measurement of service quality - To 15 quality management - Improving service quality and productivity - The Gap model. No service development - Planning and creating services - Identifying and classifying - **Supplementary services - Product life cycle of services (Self Study) - Branding of services.**

UNIT V : Marketing mix of services.

Marketing of bank , Insurance and Consultancy services - The Users-Marketing segmentatio 15 **Marketing mix - Marketing mix of selected services - Tourism ,Transport, Hospit Telecommunications, Courier and Automobile services (Self Study).**

Total Hours: 75

1. Understanding the contributions of service sectors towards the economic development
2. Acquisition of knowledge on marketing planning, targeting and positioning of services
3. Understand the pricing strategies in marketing of services
4. Ability to measure service quality
5. Understand the marketing mix of various services

TEXT BOOK:

1) Rama Mohana Rao K., Services Marketing, Pearson Education, 2012.

2) Jha S.M, Services Marketing, Himalaya Publishing House , New Delhi, 2011.

BOOKS FOR REFERENCE:

1) Helen Woodruffe, Services Marketing, Macmillan India Ltd, New Delhi, 2009

2) James A. Fitzsimmons and Mona J. Fitzsimmons, Services Marketing , Tata McGraw Hill Publishing Co.Ltd, New Delhi.

3) Reddy P.N., Appannaiah, Nirmala, Services Management , Himalaya Publishinh House, Mumbai, 2010.

4) Valarie A. Zeithaml and Mary Jo Bitnel, Services Management, Tata McGraw Hill Publishing Co.Ltd, New Delhi, 2010.

5) Kenneth K. Clow., Service Marketing: Operation, Management and Strategy, Biztantra Publication, 2010.

6) Zetthaml, Valarie.A, Service Marketing : Integrating Customer Focus Across the Firm, Tata McGraw Hill Education, 2013.

BANKING AND INSURANCE SERVICES

(Self Study)

**Semester III
17MCOC19**

**Hours of instruction per week –1
No. of credits – 4**

Objectives :

1. To acquire knowledge on the banking and insurance services in the era of globalization
2. To develop the skills in knowing the risk management in the banking and insurance sector
3. To get awareness on policy servicing and claims settlements

UNIT- I Introduction to banking business (3 hours)

Growth of business in India - Business of banking - Banker-Customer relationship, bank deposits
Structure of Indian banking system - Reserve bank of India - Commercial banks and types - regional
rural bank and Co-operative Banks - Banking regulations Act, 1949. Development in banking
industry - Meaning of E-Banking - ATM, Internet banking, Electronic clearing services, electronic
fund transfer, tele banking, electronic cheques, credit card, debit card, smart cards, operation of web
based bank accounts - Traditional banking vs. E-Banking-Risk in E-banking - Sources and uses of
bank fund. **3**

UNIT-II Risk Management (3 Hours)

Importance of risk management-Concept of risks, meaning - Nature and causes of business risk -
Types of business risk-Methods of handling risks, enterprise risk management. Insurance - Need
benefits – functions - importance of insurance - Principles of insurance - Nature of insurance
contract -Types of insurance contract - Fundamentals of insurability. **3**

UNIT- III Classification of Insurance (3 Hours)

Classification of insurance - Life insurance - Essential features - advantages and types of life
insurance plans - Fire insurance - Marine insurance - types of marine insurance - Types of marine
losses - claims of marine losses - Marine insurance policies - Motor vehicle insurance - Taxonom
of motor vehicles - Kinds of motor vehicle insurance policies - Servicing and claims - Settlement
under motor vehicle insurance - Health insurance - Types of health insurance policies - Health
insurance schemes in India - Miscellaneous insurance. **3**

UNIT- IV Reinsurance (3 Hours)

Reinsurance - Characteristics of reinsurance - Types of reinsurance - Reinsurance vs. Double
insurance - Over insurance - essentials of reinsurance programme. Insurance pricing - Pricing
objectives - Insurance rating methods-Calculation of premium - Methods of loading - Classificatio **3**

of expenses - Payment of premium - Rate making underwriting –Purpose - principles of underwriting - Underwriting process-Rate determination - Types of underwriting.

UNIT-V Policy servicing and claims settlement (3 Hours)

Channels of distribution - Insurance intermediaries and their functions - Banc assurance - Policy servicing and Claims settlement - Insurance document - Nomination and assignment - Alteration – Revival - Policy loans - Surrender value - Issue of duplicate Policy - Lost policies. Claims Settlement in Life Insurance - Improvements in policy servicing - Indian insurance industry 3 Reforms in Indian insurance sector – implications - Major players in Indian insurance industry Legislations - Indian contract Act 1872 - Consumer protection Act 1986, The GIB Act 1972, LIC Act 1956, IRDA Act 1999, insurance Act 1938 - major provisions.

Total Hours: 15

Course Outcomes:

1. Proficiency in understanding the functions of banking service
2. Acquisition of knowledge on risk management of banking sector
3. Develop the skill to understand the different kinds of insurance and its policies
4. Comprehensive know-how in understanding principles of reinsurance
5. Well-versed in the policy and claim settlement of insurance, various banking and insurance acts with major provisions

TEXT BOOKS

1. Jyotsna Sethi, Nishwan Bhalia, Elements of Banking and Insurance, Priontics Hall of India, New Delhi, 2015.

BOOKS FOR REFERENCE

- 1. Sharma K.C, Modern Banking in India, Deep and deep Publications Pvt Ltd, New Delhi, 2009*
- 2. Bodla B.S, Gars M.C, Singh K.P, Insurance Fundamentals, Environment and Procedure, Deep and Deep Publications Pvt Ltd, New Delhi, 2009*
- 3. Mishra M.N, Mishra S.B, Insurance principles and Practices, sultan Chand and company Ltd, New Delhi, 2009*
- 4. Niti Bhasin, Banking Development in India 1947-2007, New century Publications, New Delhi, 2009.*

HUMAN RESOURCES MANAGEMENT

Semester III
17MCOC20

Hours of instruction/ week: 4
No of Credits: 3

Objectives:

1. To gain knowledge on structure and strategy of HR management
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit-I: Introduction to Human Resources Management

Context and Concept of People Management in a Systems Perspective – Organisation and Functions of the HR and Personnel Department – HR Structure and Strategy; Role of Government and Personnel Environment including that of MNCs. **12**

Unit-II: HR Planning and Selection

Human Resource Information System (HRIS), Manpower Planning – Selection System including Induction – Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs. **12**

Unit-III: Personnel Development and Retirement:

Training and Development – Methods, Design and Evaluation of Training and Development Programmes; Career Development – Promotions and Transfers – Personnel Empowerment including Delegation – Retirement and Other Separation Processes. **12**

Unit-IV: Financial Compensation, Productivity and Morale

Principal Compensation Issues & Management – Job Evaluation – Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life. **12**

Unit-V: Building Relationships and Facilitating Legislative Framework

Trade Unions – Managing Conflicts – Disciplinary Process- Collective Bargaining – Worker and Managerial Decision Making – A Discussion on Concept, Mechanics and Experience. **12**

Total Hours: 60

Course outcomes:

1. Gain knowledge on functions and role of HR management
2. Learn the selection process of manpower
3. Familiarity on training and developmental programmes for personnel
4. Understand the importance of employee motivation and morale qualities
5. Understand the significance of employee participation in managerial decision making

TEXT BOOK:

1. Aswathappa: Human Resource Management, Tata McGraw-Hill Education, 2015.

REFERENCES:

1. Dr.S.S.Khanka Human Resource Management (Text and Cases), Vikas Publishing House, 2016.
2. R.S. Dwivedi: A Text Book of Human Resource Management, Vikas Publishing House, 2009.
3. Seema Sanghi: Human Resource Management, Vikas Publishing House, 2014.
4. P.G.Aquinas: Human Resource Management Principles and Practices, Vikas Publishing House, 2006.
5. Sharon Pande and Swapnalekha Basak: Human Resource Management Text and Cases, Vikas Publishing House, 2016.
6. Biswanth Ghosh: Human Resource Development and Management, Vikas Publishing House, 2010.

Semester IV
17MCOC22

Hours of instruction/ week: 4
No of Credits: 3

1. Objectives:

2. 1.To gain knowledge on international trading environment
3. 2.To get a light upon supply chain management and international logistics system
4. 3.To learn international economic organizations

Unit I: Globalization

Globalization - Introduction - Globalisation of world economy - Implication - Globalisation of Indian business - Globalisation strategies. **International business Environment** : Significance - Economic Environment - Social / cultural Environment - Demographic Environment - Political Environment - Regulatory Environment - Natural environment - Technological Environment - **Social issues in international business (Self study)**. 12

Unit II: International Trading Environment

Protectionism - Tariff and non-Tariff barriers - Commodity agreement - Cartels - State trading - Trade blocs - European union - SAARC - SAPTA - GATT & WTO - GATS - TRIMS, TRIPS and PATENTS. Trade policy and Export Promotion : Trade strategies - Trade strategy of India - EXIM policy - Regulation and promotion of foreign trade. Export promotion - Promotional set up - Incentives - Production and marketing assistance facilities - **EPZs, EOUs, TPIs, SEZs - Export houses and trading houses (Self study)**. 12

Unit III: International Operations Management

Supply chain and value chain management - Make (or) Buy - Global sourcing - Partnering / Relationship marketing - Global networking of operations - Location strategy - International logistics. International Monetary System : The Pre-Bretton Woods period - The Bretton woods system - Emergence of managed floating - EMS, ECU and EURO - The Euro Doll. market - Foreign exchange market - Determination of exchange Rates - Exchange control - Exchange Rate System - Classification - Convertibility of rupees - Devaluation - **Managing currency exchange risk (Self study)**. 12

Unit IV: International Economic Organizations

International monetary fund - Financing facilities and policies - Process of IMF lending - IMF and International Liquidity - World Bank - International finance corporations - Asian Development Bank - UNCTAD - UNIDO - International Trade Center. International Investment and Finance : Types of foreign private investment - Significance of foreign investment - Trade and investment - Factors affecting international investment - Growth - Proportion of FDI - India - **Foreign investment by Indian companies - International trade finance - Institutional finance for export - Forfeiting - Export credit risk insurance (Self study)**. 12

Unit V: International Marketing

Pricing methods - Export price structure - International channel system - Foreign

intermediaries - Marketing environment and internal distribution - Marketing Environment and promotion strategies - Role of export promotion organisations - Trade fairs and exhibitions - Personal selling in International market. International Human Resource Management: Organizational structure - Human resource management - **Factors affecting international HRM (Self study)** - Staffing policy - Staffing policy determinants.

Total Hours: 60

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Understand the concept of globalisation and analyse the international business environment
2. Acquire knowledge on international trade agreements and trade strategies
3. Learn on international logistics system and monetary system
4. Understand to international economic organizations
5. Understand the foreign direct investment and its impact on Indian business

TEXT BOOK:

1. *Francis Cherulinum, International Business, Prentice Hall of India, New Delhi, 2015.*

BOOKS FOR REFERENCE:

- 1) *Avadhani V.A, International Finance, Himalaya Publishing House, 2009.*
- 2) *Justin Paul, International Business, Prentice Hall of India, New Delhi, 2009.*
- 3) *Bhalla.V.K, International Finance Management, Ammol Publications, New Delhi, 2014.*
- 4) *Apte.P.G, International Finance Management, Tata McGraw Hill Publications, New Delhi, 2009.*
- 5) *Charles W.L.Hill, International Business, Tata McGraw Hill Publishing Company, New Delhi, 2009.*
- 6) *Subba Rao.P, International Business, Himalaya Publishing house, 2009.*
- 7) *Aswathappa.K.,International Business, McGraw Hill, 2013.*

Elective - I: Paper III - Finance
FUNDS MANAGEMENT IN COMMERCIAL BANKS

Semester IV
17MCOC23A

Hours of instruction per week – 5
No. of credits – 3

Objectives:

- 1.To learn the theories of liquidity management and management of capital funds
- 2.To get exposure on management of bank deposits, bank loans and reserves
- 3.To evaluate the performance of commercial banks

UNIT I: Introduction

Nature and Scope of Fund Management – Allocation of funds – Misallocation of funds Based Committee Norms – Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy **15**

UNIT II: Liquidity Management in Commercial Funds and Capital Funds

Theories of liquidity Management; Priorities in the employment of bank funds; Problems in resource allocation in India. Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy. **15**

UNIT III: Management of Reserves

Nature and purpose of primary reserves; Legal reserves-nature and function; Working reserve nature and function; cash management in commercial banks. Secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves. **15**

UNIT IV: Management of Bank Deposits and Bank Loans

Relevance of marketing approach to deposit mobilization In banks; Concept of bank marketing Formulating marketing strategies for commercial banks-opportunity analysis, target market competitive positioning; Implementing marketing strategy. Characteristics of commercial loans. Loan policy in a commercial bank, evaluating loan application - credit information, credit analysis, credit decision; Priority sector lending policies of commercial banks in India. **15**

UNIT V: Management of Bank Investments and Performance Evaluation in Bank

Nature and principles of security investment of commercial banks; formulating investment policy; Volume and pattern of investment of commercial banks in India.- Performance Evaluation and monitoring in bank – Branch Expansion, Deposit Mobilisation and credit deployment: Profitability performance-.Structure and pattern of income and expenditure commercial banks in India. **15**

Total Hours: 75

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Exposure on nature and scope of funds management
2. Knowledge on liquidity and capital funds management
3. Knowledge on management of bank deposits, bank loans and reserves
4. Able to evaluate the performance of commercial banks
5. Understanding on policy and pattern of investment of commercial banks

Text Book:

1. *Vinay Dutta & Kanhaiya Singh* “Commercial Bank Management” Mc Graw Hill 2013

Reference Books:

2. *P. Subba Rao:*” Principles of Practices of Bank Management, Himalaya Publishing House, Bombay-2010
3. *G.S. Popli & S.K Puri:* Strategic Credit Management in Banks Prentice Hall of India Learning(P) ltd. Delhi-2013
4. *D.D. Mukherjee:* Credit Monitoring, Legal Aspects and Recovery of Bank loan Jain Book depot-2013
5. *Kotch, Timothy W & S. Scott Mc Donald :* Bank Management , South Western Cengage Learning , Chicago-2010.
6. *Jadhav, Narendra:* Challenges to Indian Banking ed. Macmillan, New Delhi - 2010
7. *Neelam C. Gulati:* ‘Principle of Banking Management” Excel Books, New Delhi- 2010
8. *Sinkey, Joseph F, Jr:* Commercial Banks Financial Management:In the Financial Services Industry, Prentices Hall India Delhi, 2001
9. *Singh Yogesh Singh:* Risk Management in Banks, Excel Books, 2008
10. *Bharati V. Pathak:* Indian Financial System, Pearson Education, 2014

Elective - II: Paper III - Marketing
RETAIL MANAGEMENT

Semester IV
17MCOC23B

Hours of instruction per week – 5

No. of credits – 3

Objectives:

- 1.To learn the types and strategy of retailing
- 2.To study the store location and layout
- 3.To understand the merchandise planning and pricing techniques

UNIT-I: Retailing – Strategy and environment

An overview of retailing – Types of stores – Product retailing vs. Service retailing – Non store retailing Retail strategy – Achieving competitive advantage and positioning Retail environment– legal, social, economic, technological, issues. Trends in the Indian Retail Industry. **15**

UNIT-II: Store location and layout

Retail store location and layout – Country/Region analysis – Trade area analysis – Site evaluation and selection, Store design and layout – Comprehensive store planning, Exterior design and layout – Interior store design and layout – Interior design elements. **15**

UNIT-III: Merchandise planning and pricing

Planning merchandise needs and merchandise budgets – Methods for determining inventory evaluation – Assortment planning, buying and vendor relations, Merchandise pricing Price strategies – Psychological pricing – Mark-up and markdown strategies **15**

UNIT-IV: Retailing communication and selling process

Communication in the Retail selling process – Retail database – In-store customer service- Retail customer – Retail promotion mix-Advertising – Sales promotion – Publicity. **15**

UNIT-V: Retail trends

Globalisation and changing retail formats – Virtual store – E-tailing – International Retailing Opportunities and challenges New Customized formats (Customized stores, Portable store Merchandise depots, Retail theatre, Service malls, Custom-made stores, Interactive kiosks, Shopping arcades) **15**

The classroom interaction is supplemented by Field Retail Outlet Visits, Case Study Presentation, Discussion and team oriented sharing of knowledge inputs via C- group

Total Hours:75

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Knowledge on retailing strategy
2. Knowledge on store location and layout procedures
3. Exposure on merchandise planning and pricing techniques
4. Knowledge on advertising and sales promotion techniques
5. Awareness on e-retailing and malls

TEXT BOOK

1. Swapna Pradhan : Retail Management Text and cases , (Tata McGraw-Hill Education) 2015.

REFERENCES:

1. Chetan Bajaj, Rajinish Tuli , Nidhi Varma Srivastava : Retail Management , Published in India by Oxford University Press, 2010.
2. Ronald W. Hasty, James Reardon: Retail Management (McGraw Hill Publishers) 2009.
3. Gibson G. Vedamani: Retail Management Functional Principles and Practices, Jaico Publishing House, 2011.
4. Helen Goworek, Peter Mc Goldrick : Retail Marketing Management Principles and Practice, Pearson Education Limited, 2015.
5. Dr. Harjit Singh: Retail Management A Global Perspective, Vikas Publishing house, 2014.

Elective - I: Paper IV – Finance
INTERNATIONAL FINANCIAL MANAGEMENT

Semester IV
17MCOC24A

Hours of instruction per week – 5
No. of credits – 3

Objectives:

1. To acquaint knowledge on international financial functions
2. To gain knowledge on foreign exchange market mechanism
3. To get exposure on international financial instruments

Unit I: An overview of International Financial Management

Meaning - Nature and scope of international financial management - Comparison between International financial management and domestic financial management - Rewards and risks in International business. Balance of payments - Structure of BOP – Equilibrium - Disequilibrium and adjustment- Convertibility of rupee -**Developments in International monetary system - Floating exchange rate - International liquidity (Self Study).** 15

UNIT II: Foreign exchange Market

Foreign Exchange Market: Features - Exchange rate quotation – foreign exchange rate theories- **Determination of exchange rate in spot market and forward market - Factors influencing exchange rate (Self Study).** Management of foreign exchange mechanism- Exchange risk- classification of exchange exposure- Translation, Transaction and Real operating exposure - management of foreign exchange exposures. 15

Unit III: International capital budgeting and taxation

International capital budgeting- evaluation criteria- computation of the cash flow-cost of capital- real options and project appraisal- International working capital management- working capital policy- financing of current assets- International taxation- **Bases of International tax system- types of taxes- Tax havens- International Tax Management Strategy (self study).** 15

Unit IV: International Financial Instruments

Channels of international flow of funds - Euro currency markets - Euro credit - Euro bonds - Types of euro bonds - Euro currency deposits - Euro notes - Euro issues - foreign currency convertible bonds - Depository receipts - Global depository receipts and American depository receipts – External commercial borrowings-Issue mechanism – International banking- **International financial institutions - IMF - World bank, ADB and NDB (Self Study)** 15

Unit V: Financing of foreign Trade

Introduction to foreign financing - Export financing - Pre-shipment and post- shipment finance - Documentation formalities and procedures for the grant of packing credit -Documentations formalities and procedures for the grant of post shipment finance. Sources of Import Finance 15 Modes and sources of import finance - Methods of payment - **Role of letter of credit in import finance – Role of EXIM Bank (only theory) (Self Study)**. Currency futures and options markets: derivatives- currency futures and options- financial swaps.

Total Hours: 75

The classroom interaction is supplemented by Field visits to International Financial Institutions / Short term courses / Projects in Business units Case Study Presentation, Discussion and team oriented sharing of knowledge inputs via C- group

Course Outcomes:

1. Knowledge on nature and scope of international financial management
2. Knowledge on foreign exchange exposure and management
3. Understand the working capital management and capital budgeting in the global scenario
4. Knowledge in various international financial instruments for raising funds in international market
5. Awareness on financing of foreign trade

TEXT BOOKS:

1. *Sharan. V, international Financial Management-Prentice Hall of India private Limited, New Delhi, Sixth edition 2016.*
- 2 *Madhu Vij, International Financial Management – Excel Books private limited, New Delhi, 2015.*

BOOKS FOR REFERENCE:

- 1 *Apte P.G, International Financial Management- Tata McGraw Hill, New Delhi, 2011 (fourth edition).*
- 2 *Bhalla V.K, International Financial Management –Anmol Publications, New Delhi, 2014.*
- 3 *Jain P.K. Surrwender Yadav, Jusette peyrard, Interenational Financial Management –Mac Millan India Limited, 2005.*
- 4 *Jeevandam.c, Foreign Exchange and risk management, Sultan Chand and Sons, New Delhi, 2015.*
- 5 *Shapiro, Multinational Financial Management, PHI, 2009.*

Elective - II: Paper IV – Marketing
CUSTOMER RELATIONSHIP MANAGEMENT

Semester IV
17MCOC24B

Hours of instruction per week – 5
No. of credits – 3

Objectives:

- 1.To get familiarity on the concept of customer Relationship management
- 2.To gain exposure on event based marketing and call centres
- 3.To gain knowledge on customer information database and data analysis

Unit I

CRM concepts: Acquiring customers, customer loyalty, and optimizing customer relationships. CRM - three levels of Service/ Sales Profiling - **Service Level Agreement (SLAs) - creating and managing effective SLAs (Self Study).** 15

Unit II

CRM in Marketing: One-to- one Relationship Marketing - Cross Selling & Up Selling - Customer Retention - Behaviour Prediction - Customer Profitability & Value Modeling, Channel Optimization - Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting - **Customer Satisfaction Measurement (Self Study).** 15

Unit III

Sales Force Automation - Sales Process - Activity Contact - Lead and Knowledge Management. Field Force Automation - CRM links in e-Business: E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP) - Supply Chain Management (SCM) - **Supplier Relationship Management (SRM) - Partner relationship Management (PRM) (Self Study).** 15

Unit IV

Analytical CRM: Managing and sharing customer data - Customer information databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts - Data analysis: Market Basket Analysis (MBA) - **Click stream Analysis - Personalization and Collaborative Filtering (Self Study).** 15

Unit V

CRM Implementation: Defining success factors, preparing a business plan –requirements – justification - processes. Choosing CRM tools: Defining functionalities, Homegrown versus out-sourced approaches - Managing customer relationships: **conflict complacency, Resetting the CRM strategy. Selling CRM. (Self Study).** Internally: CRM development Team - Scoping and prioritizing - Development and delivery-Measurement. 15

Total Hours: 75

- Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

1. Knowledge on CRM concepts and its importance
2. Understand on enterprise resource planning
3. Familiarity with e-commerce and supply chain management
4. Exposure to data mining and data analysis
5. Knowledge on CRM tools and development CRM team

TEXT BOOK

1. ***Stanley A.Brown: Customer Relationship Management (Crm): Erarbeitung Und Umsetzung Einer Strategie, John Wiley & Sons, Canada ltd, 2002.***

BOOKS FOR REFERENCE

1. ***Alok Kumar, Chhabi Sinha and Rakesh Sharma, Customer Relationship Management, Concepts and Applications, Biztantra, 2015.***
2. ***Bcrnd H Schmitt :Customer Relationship Management: A Revolutionary Approach To Connecting With Your Customers.***
3. ***Paul Greenberg: Crm At The Speed Of Ligh Capturing And Keeping Ccustomers In Internet Real Time***
4. ***Jill Dyche: The Crm Handbook: A Business Guide To Customer Relationship Management, Addison Wesley Information Technology Series***
5. ***Dr. Jas Preet Kaur Bhasin, Customer Relationship Management, Dream Teach, 2014.***