

**CMS COLLEGE OF SCIENCE AND COMMERCE  
(AUTONOMOUS)**

**An ISO 9001:2000 Certified institution and accredited at the A level by NAAC  
Chinnavedampatti, Coimbatore - 641 049**

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**SCHOOL OF COMMERCE (M.Com[IB], M.Com[FC], M.Com)**

**M. COM DEGREE**

**SYLLABUS**

**SCHEME OF EXAMINATION (CBCS)**

**(2017 onwards)**

## **SCHOOL OF COMMERCE**

### **M.Com**

## **REGULATIONS**

### **INTRODUCTION:**

The Department of Commerce which transforms students into corporate professionals offers courses that are highly relevant and job oriented in the modern business world. This course not only has demand in the employment market, but also enriches the students with entrepreneurial skills. The Department also offers research programs like M. Phil and Ph.D. The Department is supported by a sophisticated computer laboratory with 24 hours internet facility. The teaching-learning process inside the classroom is strengthened by technologies such as OHP and LCD. The teachers are highly qualified and motivated.

From 2017-19 Batch onwards “**OUTCOME BASED EDUCATION**” has been implemented.

### **VISION**

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings

### **MISSION**

1. “To secure and deliver knowledge through teaching research and extension”
2. “To seek continuous improvement in the quality of education to remain globally competitive”

## **Objectives & Outcomes**

### **Programme Educational Objectives (PEOs)**

#### **Program Objective - I**

To provide graduates with sound knowledge and personal skills appropriate for a career in the broad area of commerce

**Program Objective - II**

To develop competence in the management of core areas of commerce such as accounting, finance, banking, investment, business ethics, communication, corporate governance and human resources.

**Program Objective - III**

To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.

**Program Objective - IV**

To cultivate the ability to organize, plan and work both autonomously and as part of a team and to communicate both quantitative and qualitative information effectively.

**PROGRAMME OUTCOMES (POs)**

After completion of the programme the graduates will be able to

- 1) Demonstrate a systematic and conceptual understanding of theory and applications in business and management.
- 2) Possess an understanding of professional, ethical, legal, financial, marketing, sales, logical security and social issues and responsibilities
- 3) Acquired the skill to apply conceptual business principles to solve practical decision making problems, both individually and as part of team with ability to communicate effectively both in writing and orally.
- 4) Imbided the ability to face challenging and rewarding careers in business (Successful career and immediate employment).

**Mapping of PEO's and PO's**

	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>
<b>PO1</b>	✓		✓	
<b>PO2</b>		✓		
<b>PO3</b>				✓
<b>PO4</b>		✓		

**ELIGIBILITY:**

Any UG Degree, as per Bharathiar University Regulations

**DURATION OF PG COURSE:**

The course shall extend over a period of two years comprising of four semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

**CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049****(Autonomous)****M. COM DEGREE COURSE****SCHEME OF EXAMINATION - CBCS PATTERN****(For the students admitted during the academic year 2017 onwards)**

Annexure No.17-19 PMF BOS Date 12.06..2017
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Sem	Sub code	Subject / Paper	Ins. hrs/ week	Examinations				
				Dur. In hrs	CIA	ESE	Total marks	Credit
I	13A	Business Environment	5	3	25	75	100	4
	13B	Managerial Economics	6	3	25	75	100	4
	13C	Marketing Management	5	3	25	75	100	4
	13D	Applied Cost Accounting	6	3	25	75	100	4
	13P	Computer Practical – I (MS OFFICE)	4	3	40	60	100	4
	13E	Elective I – Banking Law and Practice	4	3	25	75	100	4
	<b>Total</b>						<b>600</b>	<b>24</b>
II	23A	Financial Management	6	3	25	75	100	4
	23B	Business Research Methods	6	3	25	75	100	4
	23C	Insurance Principles and Practices	6	3	25	75	100	4
	23P	Computer Practical – II (Tally)	6	3	40	60	100	4
	23E	Elective II– Central Banking	6	3	25	75	100	4
	<b>Total</b>						<b>500</b>	<b>20</b>
III	33A	Direct Taxes	6	3	25	75	100	4
	33B	Corporate Accounting	6	3	25	75	100	4
	33C	Investment Management	6	3	25	75	100	4
	33D	Human Resource Management	6	3	25	75	100	4
	33R	Institutional Training (Report 40 marks and Viva 10 Marks)	-	-	50	-	50	2

	33E	Elective III – Commercial Bank Management	6	3	25	75	100	4
		<b>Extra disciplinary course*</b>	-	3	25	75	100	4
	<b>Total</b>						<b>650</b>	<b>26</b>
IV	43A	International Marketing Management	6	3	25	75	100	4
	43B	Management Accounting	6	3	25	75	100	4
	43C	Consumer Behaviour	6	3	25	75	100	4
	43D	Indirect Taxes	6	3	25	75	100	4
	43R	Project and Viva (Project 60 & Viva Voce 40)	-	-	40	60	100	4
	43E	Elective IV – Customer Relationship Management in Banks	6	3	25	75	100	4
	<b>Total</b>						<b>600</b>	<b>24</b>
	<b>Grand total</b>						<b>2350</b>	<b>94</b>

- The student has to compulsorily select one Extra Disciplinary Course offered by other departments and are eligible to get 4 extra credits. This paper is offered as self study from the 2015 batch onwards in the third semester. School of Commerce(PG) offers **Global Business and Finance** paper as self study for the **PG students other than M.Com, M.Com(FC) and M.Com(IB)**.
- **Note: Extra Disciplinary Course** - The student has also the option of selecting one more extra disciplinary course offered by the departments and is eligible to get another 4 extra credit points. It is offered as self study from 2017-18 batch onwards in the fourth semester. School of commerce-PG offers **“Innovation and Entrepreneurship”** for the **PG students other than M.Com, M.Com(FC) and M.Com(IB)**.

**The College can choose any one of the following Group papers as electives:**

**Group A - Banking**

1. Banking Law and Practice
2. Central Banking
3. Commercial Bank Management
4. Customer Relationship Management in Banks

**Group C - Insurance Management**

1. Principles of Life and Health Insurance
2. Principles of General Insurance
3. Insurance Law
4. Actuarial Concepts and Principles

**Group B - Services Marketing**

1. Principles & Practices of Marketing
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

**Group D - Capital Markets**

1. Financial Market
2. Financial Services
3. Indian Stock Market
4. Derivatives

**NOTE:**

1. In the core subjects, Number of papers both theory and practical are include wherever applicable. Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
2. In the III semester, Industrial / Institutional Training are made compulsory. The student should take it up training during the II semester holidays and submit a report in the III semester.

**INSTITUTIONS TO BE VISITED:**

Banks, Insurance Companies, Stock broking firms, MNCs, Corporate Offices, Service Organisations, Auditor's Office and other International Financial Institutions.

**Duration of the Training:** Minimum 30 days.

1. Marks for the industrial/ institutional training which is out of 50 should be sent to the Controller of Examinations section along with the III semester Internal Marks.
2. During the IV semester, Project Work and Viva-Voce examination will be compulsory and 100 marks with 4 Credits will be awarded. The break-up of marks will be 60 marks (60%) and 40 marks (40%) for Project work and Viva – Voce.
3. External Examiner will be appointed by the Controller of Examination for evaluation of the project and conducting the Viva-Voce Exam along with the concerned internal examiner.

**Online Examinations**

<b>SEM</b>	<b>Subject</b>
I	Marketing Management
II	Financial Management
III	Corporate Accounting
IV	International Marketing Management

**100% Theory****SEMESTER I****Internal 25****External 75****COURSE TITLE: BUSINESS ENVIRONMENT****COURSE CODE: 13A****OBJECTIVES:**

1. To enable the students to understand the various environments impacting a business.
2. To help the students to apply the subject knowledge in exploiting the various environments in favour of business.

**OUTCOMES:**

CO1 : Understand the concept of business and business environment(K2)

CO2 : Explain the impact of political environment and its components on business(K2)

CO3 : Describe the economic environment and its parameters(K5)

CO4 : Analyse social and cultural environment(K4)

CO5 : Identify the aspect of environmental pollution and strategic management(K2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓			✓
CO3	✓			✓
CO4		✓		✓
CO5			✓	✓

**CONTENTS****UNIT I**

Business: Meaning – Features – Scope and Objectives – Concept of business environment – Nature and Significance – Legal, Political, Social, Economic and Cultural environment and their impact on business.

**UNIT II**

Political Environment: Government and Business relationship in India – Govt. control over business – Price and distribution control — Govt. in Business – Public Sector - Need,



achievements and its short comings - Recent trends in privatization - Disinvestment – Legal Environment: Impact of law in business – Consumerism – Law relating to consumer protection.

### **UNIT III**

Economic Environment: Economic system and their effects on business – Macro Economics parameters like National Income – Monetary policy – Fiscal Policy and their impact on business decisions – Industrial Policy of the government since independence – Recent trends in industrial policy .

### **UNIT IV**

Social and Cultural Environment: Their impact on business – Social attitudes – caste and communities – Social organization – Population – Size, Growth rate, Sex Composition and urbanization – Cultural heritage – Impact of Foreign culture – Social responsibility of business towards various social groups-**Corporate social responsibility(self study)**.

### **UNIT V**

Environmental pollution – Causes and consequences, measures for control of pollution – Problems of child labour — Liberalization-Privatization – Globalization – Ethics in business – Strategic Management – definition, scope-Levels of strategy –Strategic management process-benefits and limitations.

### **TEXT BOOKS**

- 1.Essentials of Business Environment - K.Aswathappa, Tata Mc Graw hill
- 2.Business Environment: - Francis Cherunilam, Himalaya Publishing House

### **REFERENCE BOOKS**

- 1.Environment & Entrepreneurs - B.C.Tandon
- 2.Social Responsibility of business - Justice Mukargee
- 3.Business Environment - Vivek Mittal,Excel Books
- 4.Business Environment Modern Era – Bipin Chandra Dave, Paradise Publishers
- 5.Business Environment – Suresh Bedi,Excel Books

**100% Theory****SEMESTER I****Internal 25****External 75****COURSE TITLE: MANAGERIAL ECONOMICS****COURSE CODE: 13B****OBJECTIVES:**

1. To enable the students to learn the basic structure of economic systems and the various market conditions
2. To help the students to understand the application of principles of economics in the field of managerial decision making.

**OUTCOMES :**

CO1: Understand the concept of managerial economics and also its relationship with other disciplines (k2)

CO2: Explain demand analysis and supply (k2)

CO3: Classify the types of costs of production and explain production function (k2)

CO4: Identify different market situations and price – output decisions (k2)

CO5: Discuss various macro economic concepts that affect the economy (k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓			✓
CO3	✓			✓
CO4		✓		✓
CO5			✓	✓

**CONTENTS****UNIT I**

Managerial Economics - Nature and Scope – Principles – uses - ME in relation with other disciplines-Role and Responsibilities of a Managerial Economist- Goals of Corporate Enterprises.

## **UNIT II**

Demand Analysis - Demand Determinants - Demand distinctions- Law of Demand - Elasticity of Demand - Factors influencing elasticity of demand - Types - Applications – Demand Forecasting – purpose and its methods – Supply - Law of supply – Factors affecting supply.

## **UNIT III**

Cost and production analysis – Cost concepts – cost and output relationship in short and long run – cost control – production functions – Law of Variable proportion – Isoquants and its Properties – Returns to Scale - Break – even analysis – Economies of Scale.

## **UNIT IV**

Pricing and output decisions in different market situations – Perfect, Imperfect, Monopoly, Discriminating Monopoly and Oligopoly competition – Pricing Objectives and Methods

## **UNIT V**

Business cycles – meaning – phases - National Income –concept – GDP,GNP,NNP, Personal Income ,Disposable personal income - methods of measuring National Income - problems in measuring National Income -Monetary & Fiscal Policy - Public Finance and its Sources –Inflation - **causes and effects(self study).**

## **TEXT BOOK**

1. Managerial Economics - P.L.Metha, Sultan Chand & Sons.

## **REFERENCE BOOKS**

1. Managerial Economics – R.Cauvery,U.K.Sudhanayak,M.Girija,R.Meenakshi, S.Chand&Co.
2. Managerial Economics - Joel Dean, Prentice Hall India.
3. Managerial Economics- Geetika,Piyali Ghosh & Purba Roy Choudhury,Tata McGraw Hill.
4. Managerial Economics - G.S.Gupta, Tata McGraw Hill.
5. Managerial Economics – Manoj Kumar Mishra, Vayu Education of India.
6. Managerial Economics - Maheswari and Varshney, Sultan Chand & Sons.

**100% Theory****SEMESTER I****Internal 25****External 75****COURSE TITLE: MARKETING MANAGEMENT****COURSE CODE: 13C****OBJECTIVES:**

1. To initiate the students to learn and understand the various marketing approaches in the competitive world.
2. To enable the students to gain an in-depth knowledge and skill in the field of marketing.

**OUTCOMES :**

CO1: Understand the concept of marketing management (k2)

CO2: Discuss about the product development and pricing (k2)

CO3: State the channels of distribution and sales promotion (k2)

CO4: Analyse the components of advertising (k4)

CO5: Evaluate green marketing and its benefits(k5)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓	✓		✓
<b>CO2</b>		✓		✓
<b>CO3</b>		✓		✓
<b>CO4</b>		✓		✓
<b>CO5</b>			✓	✓

**CONTENTS****UNIT I**

Definition and Meaning of marketing and marketing management – Scope, Nature and importance of marketing management – Problems of marketing management – Difference between Sales management and marketing management – Functions and Principles of marketing management – Market Organization Structure-Ethics in Marketing.

## **UNIT II**

Product Development – New Product Planning and Development – Steps in New product development – Management of Product Life cycle – Product Line and Product Mix Strategy – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

## **UNIT III**

Channels of Distribution – Meaning – Basic channels of distribution – Selection of a suitable channel – Factors influencing selection of a channel – Sales Promotion – Meaning and definition – Objectives – Types of sales promotion – Salesmanship and Personal Selling – Qualities of a good Salesman - Buyer behavior – meaning - factors influencing buyer behavior – buyer behavior model.

## **UNIT IV**

Meaning and Definition of Advertising – Advertising and Publicity – Objectives, Functions – Advantages of advertising – Advertisement copy – Qualities of a good advertisement copy – Elements of an advertisement copy – Objection against advertisement copy – Media of Advertisement – Factors governing the selection of the media advertising agencies – Meaning and definition – Benefits or Services of advertising agencies.

## **UNIT V**

Green Marketing: History – The Green Marketing Mix – Strategies of Green Marketing – Golden Rule of Green Marketing – Benefits to Business and customers – Challenges - Present trends in Green Marketing in India – **Future of Green Marketing(self study).**

## **TEXT BOOK**

1. Marketing Management - C. B. Memoria & Joshi, sultan chand publishers.

## **REFERENCE BOOKS**

1. Marketing Management – Saxena.R, Tata Mcgraw Hill.
2. Marketing Management - Ramaswamy V.S., Macmillan India Ltd.
3. Marketing Management - Philip Kotler, Prentice hall India
4. Modern Marketing – S.A.Sherlekar, Himalaya Publishing House.
5. Marketing Management- Rajan Nair .N, Sultan Chand & Sons.
6. Green Marketing: Theory, Practice, and Strategies – Dalhstrom Robert, Cengage Learning.
7. Modern Marketing – R.S.N.Pillai, S.Chand & Company Ltd.

**60% Problem****SEMESTER I****Internal 25****40% Theory****External 75****COURSE TITLE: APPLIED COST ACCOUNTING****COURSE CODE: 13D****OBJECTIVES:**

1. To make the students conversant with the ever enlarging frontiers of Cost Accounting.
2. To enable the students to understand the elements of costing and the different methods of costing in practice.

**OUTCOMES :**

CO1: Understand the basic concepts of cost accounting and preparation of cost sheet (k2)

CO2: Apply the principles of material purchase, issue and pricing (k3)

CO3: Evaluate the labour cost computation, batch and contract costing (k5)

CO4: Elaborate the components of overhead and preparation of overhead costs(k2)

CO5: Outline the process costing, joint product and by-product costing (k5)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓		✓	✓
<b>CO2</b>	✓	✓		✓
<b>CO3</b>	✓	✓		✓
<b>CO4</b>		✓		✓
<b>CO5</b>		✓		✓

**CONTENTS****UNIT I**

Introduction to cost accounting - Meaning and definition - Difference between financial and cost accounting - Nature and significance of cost accounting - Methods of costing - Elements of costing - Cost concepts: fixed cost and variable costs - Preparation of cost sheet.

**UNIT II**

**MATERIAL:** Classification and Coding of materials -fixation of maximum, minimum and reorder levels - Economic Order Quantity - Purchase procedure – Storage of materials - issues and

pricing of material - Inventory control physical verification - **Periodical and perpetual Inventory(self study).**

### **UNIT III**

**LABOUR:** Classification of labour - Time keeping - Preparation of pay roll - Wage payment and incentive system - idle time, overtime. Contract costing - Batch costing - Operating/Service costing - cost control report.

### **UNIT IV**

**OVER HEADS:** Meaning and classification of overheads - Classification according to function - Variability and elements - Steps in overhead accounting - Absorption of overhead cost, difference between cost allocation, apportionment and reapportionment -Predetermined overhead recovery rates.

### **UNIT V**

Features of Process Costing - Comparison between joint costing and process costing - Process losses - Inter process profit - Joint products and By-products. Reconciliation of cost and financial accounts

### **TEXT BOOK**

1. Advanced Cost Accounting - S.P. Jain & Narang, Kalyani publishers, 2008

### **REFERENCE BOOKS**

1. Cost and Management Accounting - S.N. Maheshwari , Sultan Chand publishers,2007
2. Cost Accounting Theory, Problems and Solutions, - Dr R.Ramachandran & Dr.Srinivasan , Sri Ram Publications , 2010.
3. Principles and Practices of Cost Accounting – N.K.Prasad, Syndicate Pvt. Ltd. Calcutta

**SEMESTER I****Internal 40****External 60****COURSE TITLE: COMPUTER PRACTICALS – I (MS OFFICE)****COURSE CODE: 13P****OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To facilitate the acquisition of requisite skills in business automation tools.

**OUTCOMES :**

CO1:An understanding of MS Word and preparation of documents with relevant process (k2)

CO2: Design power point slides and apply animation effects (k3)

CO3: Preparation of Excel sheet with business related functions(k3)

CO4: Creation of Access database and apply commands(k3)

CO5: Create e-mail and collecting information from websites (k2)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓		✓	✓
<b>CO2</b>	✓		✓	✓
<b>CO3</b>	✓		✓	✓
<b>CO4</b>	✓		✓	✓
<b>CO5</b>	✓		✓	✓

**CONTENTS****MS-WORD**

1. Type an error free document and perform various formatting operations
2. Type a cost-audit report and perform the following:
  - ✧ Right alignment, Bold the important words
  - ✧ Center-align the second paragraph and perform Italics for the important words.
  - ✧ Change third paragraph into two column paragraph
  - ✧ Insert page numbers at the bottom ,insert date time, and heading in the header section
  - ✧ Character spacing for side headings



3. Type a sample research-report, and perform the following functions:

✧ Insert the symbols Caption, Page break, and justification of text, indent a text and re-arrange paragraphs using mouse.

4. Identify an organisation and prepare an organisational chart prevailing in that concern.

5. Prepare a diagrammatic representation showing the elements of cost using auto shapes.

### **MS-POWER POINT**

6. Prepare a simple invitation

7. Design an advertisement slide with animation effects

8. Design various slides for seminar and create a hyperlink among the slides

### **MS –EXCEL**

9. Prepare a table showing customer details of a bank (Customer name, Nature of Account, Account number, Address, E-mail – ID and perform the following operations:

✧ Delete the customer number who has closed the A/c

✧ Insert the row in between the 1<sup>st</sup> and 2<sup>nd</sup> customer

✧ Insert a column between Address and E-mail ID and name it as telephone number

✧ Hide the column Address

10. Prepare the pay roll for the employees (10 employees) of an organisation and count the number of employees who are getting a salary of more than Rs.10,000/- Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, netpay of all employees.

11. Create a table showing the following:

- Years (Minimum 5 years)

- Profit

- Depreciation

- Profit after depreciation

- Tax

- Profit after tax

- Cash Inflows ,Cumulative cash inflows of a project and find its Pay back period

### **MS – ACCESS**

12. Create a students' database Find total average display list where average is greater than 60% and retrieve the students according to the highest marks

13. Create a students' database using design view for students mark details:

- Add atleast 10 records

- Sort the names in alphabetical order
- Find Total and Average
- Display the list where total is greater than 50 and greater than 400
- Apply Sort option to display records
- Generate reports by using the above queries.

### **INTERNET**

14. Create e-mail ID
15. Learn how to use search engines and list some of your search results
16. Visit RBI.com and collect some information

**100% Theory****SEMESTER I****Internal 25 External 75****COURSE TITLE: ELECTIVE I : BANKING LAW & PRACTICE****COURSE CODE: 13E****OBJECTIVES:**

1. To enable the students to learn the banking law theory and practice
2. To make student understand the various aspects and recent trends in the banking sector.

**OUTCOMES :**

CO1: Explain about banker customer relationship (k2)

CO2: Discuss Prevention of Money Laundering Act 2012 (k2)

CO3: Analyse the non-performing assets and management of NPAs(k4)

CO4: Summarise the concept of hi-tech banking(k2)

CO5: Evaluate the mergers and acquisitions trends in the Indian banking sector(K5)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>			✓	✓
<b>CO4</b>			✓	✓
<b>CO5</b>			✓	✓

**CONTENTS****UNIT I**

**Banker customer relationship:** Definition of a banker and a customer Banker customer relationship as debtor- creditor, agent-principal and trustee-beneficiary Features of the relationship Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India limited. Right of set off, Garnishee order, Law of limitation, Termination of relationship Customer's service : Goiporia Committee Norms.

## **UNIT II**

**Introduction to Prevention of Money Laundering Act, 2002:** Provisions relating to: Preliminary (Section 1 and 2) - Offence of money laundering (Section 3 and 4) - Attachment, adjudication and confiscation (Section 5 and 11) - Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) - Summons, searches and seizures (Section 16 and 24)

## **UNIT III**

**Non-Performing Assets:** Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms) Strategic approach in reduction of non performing assets Management of investment Portfolio- Regulatory aspects. Types of NPA – measures to solve problems of NPA.

## **UNIT IV**

**Hi-tech banking :** Electronic payments, (Internet, Phone and Mobile banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), Toll Free Number Facility.

## **UNIT V**

**Mergers and Acquisition in banking sector:** Meaning of Merger and Acquisition : **Recent cases of mergers and acquisition in Banking sector of India(self study)** - Consolidation of Banks.

## **TEXT BOOK**

1. P.N. Varshney - Banking Law and Practice

## **REFERENCE BOOKS**

1. Tannan - Banking', Law and Practice in India Banking
2. Justin Paul and Padmalatha Suresh - Management of Banking and Financial Services

**60% Problem****SEMESTER II****Internal 25****40% Theory****External 75****COURSE TITLE: FINANCIAL MANAGEMENT****COURSE CODE: 23A****OBJECTIVE :**

- 1.To enable the students to acquire knowledge of Financial Management
2. To impart knowledge on Finance Functions, Cost of capital, Capital structure, Capital Budgeting, Working capital management Etc.

**OUTCOMES :**

CO1: Understand the concept of financial management (k2)

CO2: Analyse the cost of capital and evaluating different capital budgeting techniques (k4 &amp; k5)

CO3: Evaluate the leverage and capital budgeting techniques (k5)

CO4: Analyse the dividend policies and theories(k4)

CO5: Interpret the determinants and computation of working capital, cash, receivables and inventory management (k5)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓	✓	✓
<b>CO3</b>		✓		✓
<b>CO4</b>		✓		✓
<b>CO5</b>		✓		✓

## **CONTENTS**

### **UNIT I**

Financial Management: Meaning, Scope and Objectives - Role and Functions of financial manager - Financial decisions - Relationship between risk and return - sources of finance - short-term and Long-term finance – Time value of money

### **UNIT II**

Cost of Capital: Meaning and Importance - Cost of debt, Preference, Equity and retained earnings - weighted average cost of capital - capital budgeting – Importance - Techniques - ROI, payback period, ARR, IRR, NPV and discounted cash flow.

### **UNIT III**

Leverages: Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure - Net Income Approach, Net operating income Approach, MM Hypothesis - Determinants of capital structure- Capitalisation - **Over and Under capitalization - Merits and Demerits ( self study).**

### **UNIT IV**

Dividend policy - Forms of Dividend - Determinants of dividend policy - Dividend Theories: Walter's model - Gordon - MM's models – financial planning – objectives – **factors influencing financial planning(self study)**

### **UNIT V**

Working Capital Management – Types of working capital – Determinants and Computation of Working Capital - Cash Management - Receivables Management - Inventory Management

## **TEXT BOOK**

1. Financial Management, Dr. R.Ramachandran & Dr. R.Srinivasan, Sri Ram Publications 2010

## **REFERENCE BOOKS:**

1. Financial Management, I M Pandey,2004, Vikas Publishing House PVT
2. Elements of Financial Management, Dr. S.N.Maheswari, Sultan Chand & Sons, 2009
3. Financial Management, P.V.Kulkarni & B.G.Sathyaprasath, Himalaya publishing House, 2007
4. Financial Management Text , Problems and Cases, M.Y.Khan & P.K Khan, Tata McGraw Hill Publishing House 2009
5. Fundamentals of Financial Management, Prasanna Chandra, Tata Mc Graw Hills, 2004.

**60% Theory****SEMESTER II****Internal 25****40% Problem****External 75****COURSE TITLE: BUSINESS RESEARCH METHODS****COURSE CODE: 23B****OBJECTIVES:**

1. To acquaint the students with the process and techniques of conducting research.
2. The course is expected to train the students to plan and execute the research studies in business.

**OUTCOME :**

CO1: Describe the scope and significance of business research and also the research process (k2)

CO2: Discuss various sampling techniques and methods of data collection (k2)

CO3: Explain the statistical tools used in research (k3)

CO4: Analyze the various measures of central tendency (k4)

CO5: Evaluation based on test of significance (k5)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓			✓
CO3			✓	✓
CO4			✓	✓
CO5			✓	✓

**CONTENTS****UNIT I**

Business Research - Meaning - Scope and Significance - Utility of Business research - Qualities of a good researcher - Types of research - Research process - Identification, Selection and formulation of research problems - Hypothesis - Research design.

**UNIT II**

Sampling - Methods and techniques - Sample size - Sampling error - Fieldwork and data collection - Methods of data collection - Interview schedule - Questionnaire - Observation, interview and mailed questionnaire - pilot study and final collection of data.

### **UNIT III**

Measurement and scaling techniques - Processing and analysis of data - Editing and coding - Transcription and Tabulation - Statistical tools used in research - Interpretations and report writing - Types , contents and style of reports - **Steps in drafting reports(self study).**

### **UNIT IV**

Measures of Central tendency: mean, median and mode - Standard deviation - Correlation - simple, partial and multiple correlation – Rank correlation - Regression models

### **UNIT V**

Test of significance - 't' Test - large sample and 'f' Test, Analysis of Variance (ANOVA) - Chi-square test.

### **TEXT BOOKS**

1. Business Research Methods – Cooper Donald.R and Pamela.S, Tata Mc Graw Hill.
2. Research methodology and Techniques - C.R. Kothari, Vishwa prakashan 1999

### **REFERENCE BOOKS**

1. Research Methodology, P.Saravanavel, Kitab Mahel Publication, 2009.
2. Statistical methods, S P Gupta & C.P.Gupta, Sultan Chand & Sons, 2005.
3. Business Research Methodology, Srivastava, T. N. and Rego, Shailja, Tata McGraw Hill.
4. Business Research Methods, William G. Zikmund, Thomson.
5. Business Research Methods and Techniques, P.C.Mittal & Sushil Mehra, Vayu Education of India, 2008
6. Research Methodology, Ranjith Kumar, Pearson Education, 2011



**100% Theory****SEMESTER II****Internal 25****External 75****COURSE TITLE: INSURANCE PRINCIPLES AND PRACTICE****COURSE CODE: 23C****OBJECTIVES:**

- 1.To enable the students to learn the basics of insurance practices.
2. To help the students to gain insight into insurance fundamentals and working of the Insurance industry.

**OUTCOMES :**

CO1: Define insurance and have an overview of Indian insurance industry (k1)

CO2: Explain various insurance intermediaries and IRDA (k2)

CO3: Elaborate the practical aspects of life insurance and its procedures (k2)

CO4: Discuss about general insurance and its products (k2)

CO5: Study about health and crop insurances

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2	✓			✓
CO3			✓	✓
CO4			✓	✓
CO5			✓	✓

**CONTENTS****UNIT I**

Insurance –Introduction, Definition – Principles - Functions - Kinds – Benefits. Indian Insurance Industry — Globalization and its Impact on Insurance industry in India.

**UNIT II**

Insurance Intermediaries – Agents, Brokers, Surveyors and Loss Assessors – Third Party Administrators – Corporate Agents – Bank assurance – Taxation aspects of Insurance. IRDA Act (Insurance Regulatory Development Authority)

### **UNIT III**

Practical aspects of Life Insurance – Basic Procedure for Issuing Life Insurance Policy – Nomination – Assignment – Revivals – Policy loans – Surrender value – Claim settlement – Relevant Insurance documents – Proposals Forms, First Premium Receipts, Policy contract, Endorsement renewal notice/Bonus notice .

### **UNIT IV**

General Insurance – Products of General Insurance – Forms used in General Insurance – Specialized Classes.

### **UNIT –V**

Miscellaneous Insurance: Health insurance – objectives – uses – Types of health insurance policies – Personal accident insurance – Settlement of claims – Employee benefits – Retirement plans – Crop insurance – salient features – Uses – Operation of crop insurance scheme – Practical problems

### **TEXT BOOK**

1.Principles and practices of Insurance- Mishra M.N, sultan chand.

### **REFERENCE BOOKS**

- 1.Principles and Practice of insurance: Kothari and Paul
- 2.Principles of Health Insurance Coverage – Prem Nagpal, Cyber Tech Publishers.
- 3.Significance of Insurance – Dr. Usha Virwel, Bhasker Publications, Kanpur
- 4.Laws and Regulations of Insurance - Dr. Usha Virwel, Bhasker Publications, Kanpur
- 5.Risk Management and Insurance- Harrington and Niehaus, Tata McGraw Hill.
- 6.Insurance and Risk Management:-Dr. Gupta P. K., Himalaya publishing.

**SEMESTER II****Internal 40****External 60****COURSE TITLE: COMPUTER PRACTICALS – II (Tally)****COURSE CODE: 23P****OBJECTIVES:**

To impart knowledge on the different accounting applications using Tally

To prepare financial statements using Tally

**OUTCOMES :**

CO1: Understand the Tally software (k2)

CO2: Execute p&l a/c and B/S (k3)

CO3: Execute business related transactions like foreign gain/loss, interest calculations etc (k3)

CO4: Prepare stock group, stock items and stock summary (k2)

CO5: Describe various vouchers like purchase order, sales order, rejection in etc (k5)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2	✓		✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓
CO5	✓		✓	✓

**CONTENTS**

## 1. Creating a company

Create a company with all relevant details including vat options

## 2. Creating ledger

Create the ledgers under appropriate predefined groups

## 3. Create vouchers and view profit and loss a/c and balance sheet

## 4. Prepare trading profit and loss account and b/s, with inventory details

5. Create stock items, stock groups, sales categories, god owns, units of measure view the stock summary:

## 6. Maintain bill wise details

7. Consolidation of accounts
8. Calculate forex gains/loss
9. Memo voucher
10. Cheque printing
11. Ratio analysis
12. Interest calculations
13. Create various vouchers including vat calculation for the following
  - a) Purchase order   b) Sales order
  - c) Rejection out   d) Rejection in
  - e) Stock journal   f) Delivery note
  - g) Receipt note   h) Physical stock

Work out problems from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

### **SAMPLE PROBLEMS:**

#### **1. CREATING A COMPANY**

Create a Company with all relevant details including VAT options

#### **CREATING LEDGER**

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

3. Create vouchers and view profit and loss a/c and balance sheet for the following:

**Hindustan Ltd. started the business on 01-04-....**

1. Contributed capital by cash Rs 2,00,000

Cash deposited in Indian bank Rs 50,000

Credit purchases from Krishna traders Rs. 20000 invoice no 12

Credit purchases from PRAVIN traders Rs 20,000 invoice no 12

Credit purchase from KRISHNA traders Rs 20000 invoice no 14

Credit purchase from PRAVIN traders Rs 20,000 invoice no 44

Returned goods to KRISHNA traders Rs 5000 invoice no 12

Returned goods to PRAVIN traders Rs 5000 invoice no 44

Credit sales to RAVI & Co Rs 50,000 inv no 1

Credit sales to KUMAR & Co Rs 50,000 inv no 2

Cash sales Rs 20,000 inv no 3

Credit sales to RAVI & Co Rs 50,000 inv no 2

Credit sales to RAVI & Co Rs 50000 inv no 5

Goods returned by RAVI & Co Rs 5000 inv no 1

Goods returned by KUMAR & Co Rs 5000 inv no 1

Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580

Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592

Received cheque from: Ravi& Co and kumar & Co 75,000 each.

**Payments made by cash**

Paid to petty cash by cash Rs.1000

Furniture purchased Rs.20000

Salaries paid Rs. 10000

Rent Rs.4000

Electricity charges Rs.3000

Telephone charges Rs.3500

Cash purchases Rs.5000

**Payments made by petty cash**

Conveyance Rs.150

Postage Rs.100

Stationeries Rs.200

Staff welfare Rs.100

Stationeries purchased from sriram & co 1500 on credit

Depreciation on furniture 10%

**4. Emerald & Co., started a business of home appliances from 1-4\_....**

1-4 received cash for capital 5,00,000

**7-4 credit purchases from LG Limited invoice no 123**

Ovan	100nos	at Rs 800
Mixies	100nos	at Rs 1000
DVD player	100nos	at Rs 1500
Fridge	100nos	at Rs 2000

**10-4 credit Sales to AMN invoice no 1:**

Ovan	70nos	at Rs 1000
Mixies	70nos	at Rs 1500
DVD player	70nos	at Rs 2000
Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

**10-4 Cash Sales invoice no 2:**

Ovan	10nos	at Rs 1000
Mixies	10nos	at Rs 1500
DVD player	10nos	at Rs 2000
Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limited Rs 2,00,000

15-4 Received cheque from AMN&co Rs 3,00,000

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000

Wages Rs 7,000, Carriage inward Rs 1500,

**25-04 Payment made by petty cash**

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

**5. From the Balances of Ms. Kavitha, Prepare Trading And Profit And Loss A/C And Balance Sheet For The Year Ending ----**

Stock	9,300	Misc income	200
Repairs	310	Purchases	15,450
Machinery	12,670	Purchase return	440
Furniture	1330	Sales return	120
Office expenses	750	Sundry creditors	12,370
Trading expenses	310	Advertisement	500
Land and buildings	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5870
Capital	24,500	Sales	20,560
Loan	5,000	Sundry expenses	150
Closing stock	7580	Insurance	500
		Traveling expenses	200

**INVENTORY VALUATION**

**6. From the Information given below create unit of measurement, stock groups and stock items. Find the stock summary:**

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

**MAINTAIN BILLWISE DETAILS****7. Create bill wise details from the following**

Ravi commenced business with a capital of Rs 2,00,000

Purchased goods from kumar & Co Rs.15, 000 Paid in three instalments within 5 days gap

Purchased goods for cash Rs.8000

Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalment

Sold goods for cash for Rs .5000

Received cash from ratna & co Rs. 75000

Paid to kumar & co Rs. 7500

Sold goods for cash Rs.5000

**CONSOLIDATION OF ACCOUNTS**

8. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

Capital: 20,00,000	cash at bank:	10,00,000
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Cash in hand: 5,00,000	furniture:	5,00,000
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Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen	Rs 35 per dozen	pencil	Rs. 30 per dozen
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Ink pens	Rs 140 per dozen
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The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

Stores ledger, Trading account, Income statement, Balance sheet

Account summary Ignore dates

**FOREIGN GAINS/LOSS****9. Calculate**

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500



03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate rs 53/ £)

Dollar \$:			Pound £:		
Std rate	- 1\$	- 43 Rs	Std rate	- 1 £	- 51 Rs
Sales rate	- 1\$	- 44 Rs	Sales rate	- 1 £	- 50 Rs
Buying rate	- 1\$	- 42 Rs	Buying rate	- 1 £	- 52 Rs.

### 10. MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

### 11. CHEQUE PRINTING

Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

### 12. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

### 13. INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to ganesh 50,000

Interest parameters rate 14% per 365 days year



**17. Using the above exercise create various vouchers including VAT calculation for the following**

Date	Transactions
9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

**18. Create the following Inventory vouchers with data from any cost accounting book.**

Purchase order b. sales order

c. Rejection out

d. rejection in

e. Stock journal

f. delivery note

g. Receipt note

h. physical stock

In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

**100% Theory SEMESTER II Internal 25 External 75****COURSE TITLE: ELECTIVE-II CENTRAL BANKING****SUBJECT CODE: 23E****OBJECTIVES:**

- 1.To enable the students to understand the role and importance of central banking.
2. To acquaint the students with evolution of RBI and its role as the monetary authority.

**OUTCOMES :**

CO1: Understand the concept of a central bank and RBI (k2)

CO2: Summarise the functions of RBI (k2)

CO3: Explain regulations and supervision of RBI over commercial banks (k2)

CO4: Evaluate the role of RBI in economic development (k5)

CO5: Discuss about NBFC and its importance (k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓			✓
CO3			✓	✓
CO4			✓	✓
CO5		✓		✓

**CONTENTS****UNIT I**

Evolution of central banking: Origin, Need and rationale of central bank. Evolution of Reserve Bank of Indian (RBI)

**UNIT II**

Function of Reserve bank of India -The Reserve Bank of India as currency authority: issue, Distribution of currency - Currency chests - Recent developments in currency management - The Reserve Bank as banker to Government: Maintenance of Government accounts, Banker to the Central Government and the State Governments, Management of public debt - RBI as a Banker Bank: Controller of Credit, Lender of Last Resort - RBI as a Custodian/Manager of Foreign Reserves - Promotional Functions of RBI

### **UNIT III**

Regulation and supervision of RBI over Commercial banks: Licensing of banks - Opening of new banks - Branch Licensing - Foreign banks - Cash reserves and liquid assets - **Prudential norms, capital and reserves(self study)** - Control over methods of operation.

### **UNIT IV**

Role of central bank in economic development - Credit Information Bureau - Inspection of banks: Board for financial Supervision (BFS) and system of inspection. Money supply measures of Reserve Bank of India. Demonetization – 2016 bank note demonetization – effects of demonization – advantages and disadvantages of demonetization.

### **UNIT V**

Non-banking financial companies (NBFCs): Importance – classifications of NBFC – difference between banks and NBFC- Measures for supervision over NBFCs.

### **TEXT BOOK**

1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.

### **REFERENCE BOOKS**

1. Central Banking for emerging market economies - A. Vasudevan
- 2) Govt. of India- Economic Survey
- 3) R.B.I.: Functions and Working – R.B.I. Publication.
- 4) R.B.I. Bulletins.
- 5) R.B.I. Annual Reports.
- 6) Trends & Progress of Banking in India- R.B.I. Annual

**60% Problem****SEMESTER III****Internal 25****40% Theory****External 75****COURSE TITLE: DIRECT TAXES****COURSE CODE: 33A****OBJECTIVES:**

1. To familiarize the students with the terminology and calculation of Income tax..
2. On successful completion of the course, the students will be well versed in the prevailing provisions of the Act.

**OUTCOMES:**

- CO1: Outline the basic concepts of Income Tax. (k2)
- CO2: Gives knowledge about Computation of taxable income. (k4)
- CO3: Interpret the concept of Profits and Gains. (k4)
- CO4: Explain the Clubbing of Income. (k5)
- CO5: Outline the Assessment of Individuals and tax planning (k5)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓		✓	✓
CO3		✓		✓
CO4	✓		✓	✓
CO5			✓	✓

**CONTENTS****UNIT I**

Tax – Objectives – Income Tax Act 1961 - Definition – Basis of Charge - Residential Status – Capital and Revenue receipts – Exempted Income.

**UNIT II**

Computation of taxable income under various heads - Salary - House property

**UNIT III**

Profits and gains of Business or Profession - Capital Gain – Other Sources

**UNIT IV**

Clubbing of Income – Set-off and carry forward of losses – Deductions from Gross Total Income.

## **UNIT V**

Assessment of Individuals – Procedure for Assessment – Authorities of Income Tax – Penalties and Revision – e –filing – Tax planning – **Concept and application of tax planning (self study).**

### **TEXT BOOK**

1. Income tax Law and Practice: V.P Gaur and D. B Narang, Kalyani Publishers, New Delhi.

### **REFERENCE BOOKS**

1. Law & Practice of Income Tax in India - Dr. Bhagavathi Prasad, Wisha Prakasan, New Delhi.
2. Income Tax Law and Practice- Hariharan, Vijaya Publications. Income Tax : Mehorothra, Sultan Chand & Sons, New Delhi
3. Direct Taxation - T. N. Manoharan, Snow White Publications
4. Direct Tax Laws – Girish Ahuja & Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
5. Direct Tax Law and Practice: Dr.Vinod, K.Singhania & Kapil Singania, Tax Man Publication Pvt Ltd.

**80% Problem****SEMESTER III****Internal 25****20% Theory****External 75****COURSE TITLE: CORPORATE ACCOUNTING****COURSE CODE: 33B****OBJECTIVES:**

1. To enable the students to learn the various accounting concepts followed in corporate.
2. To gain insight into the procedure relating to preparation of Company Final Accounts.

**OUTCOMES:**

CO1: To recall basic accounting concepts and apply it in preparation of final accounts,(k1&amp;k3)

CO2: Understand the methods of business combination and their accounting treatment(k2)

CO3: Interpret the holding company concept and its accounting treatment(k4) and to understand the accounting procedure on winding up of companies (k2)

CO4: Evaluate the accounting treatment of banking and insurance companies(k4)

CO5: Categorize different macro concept in accounting (such as inflation accounting, HR accounting, responsibility accounting and accounting standards(k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2		✓		✓
CO3		✓		✓
CO4			✓	✓
CO5			✓	✓

**CONTENTS****UNIT I**

Preparation of Final accounts — Profit prior to incorporation – Managerial remuneration – dividend declaration out of the past and the current profits.



## **UNIT II**

Amalgamation – Absorption (excluding inter-company holdings) – External reconstruction – Internal reconstruction (including scheme of reconstruction).

## **UNIT III**

Holding Company accounts including inter-company holdings (two or more subsidiaries) – Liquidation of companies.

## **UNIT IV**

Accounts of Banking companies and Insurance Companies

## **UNIT V**

Inflation accounting - Human resource accounting – Indian and International Accounting Standards – **Responsibility Accounting {THEORY ONLY}(self study)**

## **TEXT BOOK**

1. Corporate Accounting- T.S.Reddy & Moorthy, Margham Publications.

## **REFERENCE BOOKS**

1. Company Accounts – Dr.A.K.Singhal, Ajay Mittal, Dr.Vinod Kumar Pardhan, Vayu Education of India.
2. Advanced Accounting - R.L.Gupta and Radhasamy , Sultan Chand & Sons.
3. Advanced Accounting - M.C.Shukla & T.S.Grewal, S.Chand & Company Ltd.
4. Advanced Accounting - Jain & Narang, Kalyani Publishers.

**100% Theory****SEMESTER III****Internal 25****External 75****COURSE TITLE: INVESTMENT MANAGEMENT****COURSE CODE: 33C****OBJECTIVES:**

1. To enable the students to learn the basic investment concepts.
2. The students will gain knowledge of investment management, fundamental and security analysis.

**OUTCOMES:**

CO1: Understand the investment concepts (k2)

CO2: Explain the functioning of capital markets and stock exchanges in India (k2)

CO3: Describe the concept fundamental and technical analysis and security evaluation(k5)

CO4: Identify the importance investment alternatives (k2)

CO5: Discuss DEMAT and summarise the methods of portfolio revision (k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2	✓	✓		✓
CO3		✓	✓	✓
CO4	✓			✓
CO5			✓	✓

**CONTENTS****UNIT I**

Nature, meaning and scope of investment – Importance of investment – Factors Influencing investment – Features of an Investment Programme -Investment process – Risk and Return. Types of investment - Characteristics - Objectives - Types of investors - Investment vs. Gambling, Speculation, Speculation Vs. Gambling

## **UNIT II**

Capital Market and stock exchange in India – structure of capital market – New Issue market – stock exchanges in India – Mechanics of trading – Legal control of stock exchangers – SEBI and its role – stock market operation – security market indicators – SENSEX and NIFTY index.

## **UNIT III**

Fundamental and Technical analysis and security evaluation: Economic Analysis – Industry analysis – Company Analysis – Technical analysis. Portfolio analysis Management: types of portfolio – portfolio selection – Risk and return .

## **UNIT IV**

Investment alternatives: Preference and Equity shares - Bonds — LIC – Unit Trust of India – Provident funds – Mutual funds – Merchant Banking – **National savings scheme(self study)**.

## **UNIT V**

Depository - Participants – DEMAT (NSDL) ,CDSL -Portfolio Revision: Needs and Problems – Methods of revision – formula plan for revision – constant ratio and variable ratio and plans.

## **TEXT BOOK**

1. Investment Management - Preeti Singh, Himalaya publications

## **REFERENCE BOOKS**

1. Security analysis and portfolio management – Donald E Fisher, Prentice hall
2. Investment Management -Khan & Jain,
3. Portfolio Management –Samil K.Barua, J.R.Varma and V.Raghunathan-Tata McGraw Hill.
4. Manuals of SEBI-Vabhi Kumar Jain, A Nabhi Publication.
5. Security Analysis and Portfolio Management- V.A.Avadhoni, Himalaya Publishing.
6. Investment Management - V. K. Balla, S.Chand Co ltd.

**100% Theory****SEMESTER III****Internal 25****External 75****COURSE TITLE: HUMAN RESOURCE MANAGEMENT****COURSE CODE: 33D****OBJECTIVES:**

1. To enable the students to understand the concept of human resources management and the importance of labour relations in an organization.
2. To familiarize the students with performance appraisal techniques , compensation management and emerging trends in HRM

**OUTCOMES:**

CO1: Understand the importance of HR management and distinguish between personnel management and HRM management (k2)

CO2: Describe various steps involved in HR planning (k1)

CO3: Evaluate the training programmes and methods of training (k5)

CO4: Analyse the methods of performance appraisal and its techniques (k4)

CO5: Understand compensation management and settlement of disputes (k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1				✓
CO2	✓			✓
CO3		✓		✓
CO4			✓	✓
CO5		✓		✓

**CONTENTS****UNIT I**

**Human Resources Management:** Introduction and Importance - Evolution – difference between Personnel Management and HRM - Strategic HRM- role of a HR Manager.

## **UNIT II**

**Human Resources Planning** – Objectives – Importance - HRP Process - Manpower Estimation - Job analysis - Job Description - Job Specification. Recruitment - Sources of Recruitment - Selection Process - Placement and Induction - Retention of Employees

## **UNIT III**

**Training and Development** - Objectives and Needs - Training Process - Methods of Training – Tools and Aids - Evaluation of Training Programs. Career planning and development - Managing promotions and transfers

## **UNIT IV**

**Performance appraisal:** Methods - Problem and solutions - MBO approach – The appraisal techniques - Competency management.

**Retirement/Separation-Superannuation-Voluntary Retirement Schemes – Resignation – Discharge – Dismissal – Suspension - Layoff**

## **UNIT V**

**Compensation Management** – Concepts and Components - Job Evaluation - Incentives and Benefits

**Emerging trends in HRM:** Competency mapping – meaning – types (Assessment Centre - Critical Incidents Technique - Interview Techniques - Questionnaires - Psychometric Tests)

**Challenges for human resource management and global business strategy(self study)**

## **TEXT BOOK**

1. Human Resource Management – Aswadappa , Tata McGraw-Hill Education, 2010

## **REFERENCES BOOKS**

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
2. David A. DeCenzo & Stephen P.Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
3. VSP Rao, Human Resource Management: Text and cases, First edition, Excel Books, New Delhi - 2000.
4. Dr. R.Venkatapathy & Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.

5. Robert L.Gibson and Marianne H.Mitchell, Introduction to Counseling and Guidance, VI edition, PHI, 2005.

6. Personnel Management – C. V. Memoria

**SEMESTER III**  
**INSTITUTIONAL TRAINING**  
**SUBJECT CODE : 33R**

Each student is required to undergo training in a reputed bank, insurance company, stock broking firm, corporate office, auditor's office, service organisation or a co-operative institution for a prescribed period of thirty days during the summer vacation between the second and third semesters. After the training, each student shall submit a detailed report of the work done, to the department. There will be a Viva Voce examination based on the report submitted by the student which carries 50 marks, 40 for the report and 10 marks for Viva-Voce examination.

**Course Objectives**

- 1.To facilitate Practical exposure and training leading to development of competence and skills appropriate for future career.
2. To cultivate the ability to learn new things and work with co-ordination and team spirit

**Course Outcomes:**

1. Understanding of practical difficulties in the organizations and methods of overcoming them.  
(k2)
2. Create entrepreneurial skills with innovative ideas (k5)

**Mapping with Program Outcomesally**

	PO1	PO2	PO3	PO4
CO1			✓	✓
CO2	✓		✓	✓

**100% Theory****SEMESTER III****Internal 25****External 75****COURSE TITLE: ELECTIVE – III COMMERCIAL BANK MANAGEMENT****COURSE CODE: 33E****OBJECTIVES:**

1. To enable the students to learn the importance of the Commercial Bank Management.
2. To enable the students to learn the role of commercial banking, functions of Bank management and credit management.

**OUTCOMES:**

CO1: Outline commercial banks in India (k1)

CO2: Analyse the functions of bank management at each level of hierarchy (k4)

CO3: Describe credit management in banks (k5)

CO4: Examine investment policy of commercial banks (k4)

CO5: Explain organization of investment function in banks (k2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2			✓	✓
CO3		✓		✓
CO4			✓	✓
CO5	✓			✓

**CONTENTS****UNIT I**

Overview of Commercial Banking in India – Role and Functions of Commercial Banks – Changing Role of Indian Banks – Management of Private Sector Banks and Public Sector Banks – Management of Banks in Rural Areas.

**UNIT II**

Functions of Bank Management – Planning, Organizing, Directing, Coordinating, and Controlling – Hierarchy of Management and functions at Each Level – RBI and its Role in Bank Management and Regulation, Prevention of Money laundering Act, 2002



### **UNIT III**

Credit Management in Banks – Principles of Sound Bank Lending – Loan Policy – Compliance with RBI guidelines – Credit Appraisal and Credit Decision Making – Monitoring and Review of Loan Portfolio

### **UNIT IV**

Bank's Investment Policy – SLR Requirements – Non-SLR Investments – Nature and Significance of Investment Management in Commercial Banks.

Capital Adequacy in Banks - Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – **Capital adequacy norms in Indian commercial banks(self study)**

### **UNIT V**

Fundamental Principles of Security Investment – Management of Security Investment – Reviewing Investment Portfolio – Organisation of Investment Function in Bank

### **TEXT BOOK**

1. Justin Paul and Padmalatha Suresh : Management of Banking and Financial Services

### **REFERENCE BOOKS**

1. Tannan's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice
3. Indian Institute of Bankers: Laws and Practices relating to banking
4. K.P.M. Sundharam, Money Banking Trade and Finance, Sultan chand & sons, educational publishers.

**100% Theory****SEMESTER IV****Internal 25****External 75****COURSE TITLE: INTERNATIONAL MARKETING MANAGEMENT****COURSE CODE: 43A****OBJECTIVES:**

1. To enable the students to learn the basic international marketing concepts
2. To impart students knowledge of International Markets and Marketing concepts.

**OUTCOMES :**

CO1 : Identify the basic concept of international marketing management (K2)

CO2 : Outline the process of managing marketing and retaining customers.(K1)

CO3 : Explain the concept of international market segmentation ( K1)

CO4 : Recall international marketing decisions and pricing strategies (K1)

CO5 : Distinguish between direct and indirect marketing and elaborate on online marketing (K2)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓	✓		✓
CO2	✓			✓
CO3			✓	✓
CO4			✓	✓
CO5		✓		✓

**CONTENTS****UNIT I**

International Marketing – Definition, National & International Marketing - Special features of International Marketing - Benefits of International marketing – Difficulties & Barriers in International Marketing - Future of Global Marketing.

**UNIT II**

Managing Marketing - Defining Customer Value & Satisfaction – retaining customers- delivering customer value & satisfaction-Implementing total quality marketing-Competitive marketing strategies-Balancing customer and Customer Orientation.

### **UNIT III**

International market selection and segmentation – market selection process - research – planning and control. International marketing channels - International advertising.

### **UNIT IV**

International Marketing decisions - Product strategies and product planning- Branding and Packaging decision-Pricing strategies.-New Product Development-international product life cycle- Intellectual property rights - patent - trademark – industrial design – geographical indication – copyright and related right – world intellectual property organization.

### **UNIT V**

Managing direct and On-line marketing-the growth and benefits of direct marketing –indirect marketing –major channels for direct marketing-on-line marketing- conducting on –line marketing – **Challenges of on-line marketing(self study).**

### **TEXT BOOKS**

1. International Marketing – Philip R Cateora, Mc Graw Hill
2. International Marketing - Sak Onkvist & John J.Shaw, Routledge, 2007

### **REFERENCE BOOKS**

1. Marketing Management - Philip Kotler (Millennium edition), Prentice Hall India, 2007
2. Global Marketing Management – Warren J Keegan, Prentice Hall of India,
3. International Marketing - Francis Cherunilam, Himalaya Publishing House, 2007.
4. International Marketing - Varshney & Bhattacharya, Sultan chand & Sons company ltd.

**60% Problem****SEMESTER IV****Internal 25****40% Theory****External 75****COURSE TITLE: MANAGEMENT ACCOUNTING****COURSE CODE: 43B****OBJECTIVES:**

1. To acquaint the students with the Management Accounting Techniques that facilitate managerial decision - making.
2. To provide a through knowledge on the Management Accounting Techniques in business decision-making.

**OUTCOMES :**

CO1: Explain the concept of management accounting and interpret financial statements (k2)

CO2: Apply ratio analysis and standard costing (k3)

CO3: Analysis of fund flow and cash flow statement (k4)

CO4: Judge business decisions by applying marginal costing (k5)

CO5: Interpret different budgets in business (k4)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>		✓	✓	✓
<b>CO4</b>			✓	✓
<b>CO5</b>	✓		✓	✓

**CONTENTS****UNIT I**

Management Accounting: Meaning - Nature - Scope - Functions - Objectives - Importance - Limitations - Distinction between Financial Accounting and Management Accounting - Relationship between Cost and Management Accounting - Tools and Techniques of Management Accounting -Financial statement Analysis and Interpretation.

## **UNIT II**

Ratio Analysis - Meaning - Advantages- Limitations - Classification – Liquidity – Efficiency - Long-term Financial position - Profitability - Standard costing and variance Analysis (Material and Labour only) - **Advantages and Limitations of standard costing(self study).**

## **UNIT III**

Funds Flow statement - Meaning and concept of Funds and Flow of Funds - Importance or uses of Funds Flow statements - Limitations - Schedule of changes in working capital -Preparation of Funds Flow statement - Cash Flow statement - Comparison between Funds Flow statement and Cash Flow statement - uses of Cash Flow statement - Limitations - Preparation of Cash Flow Statement.

## **UNIT IV**

Marginal Costing - Definition of Marginal cost and Marginal Costing - Salient features - Advantages- Limitations - Break-Even Analysis - Cost-volume-profit Analysis - Application of Marginal costing for Business Decision making.

## **UNIT V**

Budgeting and Budgetary control - Meaning- Definition - Objectives of Budgetary control - Essentials of Budgetary control - Advantages - Limitations - Classification and Types of Budgets - Sales, Production, Cost of Production, overhead budget, Purchase and Flexible Budgets - Cash Budget

## **TEXT BOOK**

1. Management Accounting - R.K.Sharma & Shashi k.Gupta, Kalyani Publishers .

## **REFERENCE BOOKS**

1. Accounting for Decision Making and control: - Jerold I. Zimmermann, McGraw-Hill, 2010
2. Management Accounting Theory Problems & Solutions - Dr.R.Ramachandran & Srinivasan, Sri Ram Publications 2010
3. Management Accounting - Manmohan Goyal, Shakithabhavan Publication, Agra
4. Management Accounting - T.S.Reddy & Y Hari Prasad Reddy, Margham Publications
5. Management Accounting - Khan & Jain, Tata McGraw-Hill
6. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, 2007.

**100% Theory****SEMESTER IV****Internal 25****External 75****COURSE TITLE: CONSUMER BEHAVIOUR****COURSE CODE: 43 C****OBJECTIVES:**

1. To enable the students to understand the basic concepts of Consumer behaviour
2. To explain the various issues in understanding consumer behaviour and help students gain an in depth knowledge of the subject.

**OUTCOMES:**

CO1: Understand the Concepts of. Consumer behaviour (k2)

CO2: Gives knowledge about Consumer needs and goals (k2)

CO3: State the. Consumer attitudes. (k2)

CO4: Summarize the concept of. Group dynamics affecting consumers. (k4)

CO5: Explain the importance of. Social and economic classes and family in purchasing.(k2)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>		✓		✓
<b>CO4</b>			✓	✓
<b>CO5</b>	✓			✓

**CONTENTS****UNIT – I**

Consumer Behaviour – Meaning and Definition – Buying Behaviour – Types – Stages of buying process – Personal consumer Vs Industrial consumer – Consumer satisfaction.

**UNIT – II**

Consumer needs and goals – Consumer perception, Consumer learning – Meaning – Basic principles of learning – Role of motivation.

**UNIT – III**

Consumer attitudes – Nature, functions and models of attitudes – Nature of personality – Brand personality and Life style concept.

#### **UNIT – IV**

Group dynamics – Meaning, Nature, Characteristics and types of groups – Reference Groups – Meaning and Nature, Factors affecting reference group influence – Consumer relevant groups.

#### **UNIT – V**

Social and economic classes – Meaning and definition of social class – Different social classes in India. Family – Definition, Role and functions of family – Life style of family – Role of family in decision-making.

#### **TEXT BOOK**

Consumer Behaviour in Indian Perspective - **Text and Cases – Suja R Nair**

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#### **REFERENCE BOOKS**

1. Consumer Behaviour - P.C. Jain & Monika Bhatt
2. Consumer Behaviour - Leon.G.Schiffman & Lesslie Lazar Kannak
3. Consumer Behaviour - Reynolds & Wells
4. Consumer Behaviour - James F.Tngel Roger D.& Blackwell
5. Consumer Behaviour Buying Having and Being -Michael R.Solomon

**100% Theory****SEMESTER IV****Internal 25****External 75****COURSE TITLE: INDIRECT TAXES****COURSE CODE: 43 D****SUBJECT DESCRIPTION:** This subject aims to provide knowledge on the Indirect Tax.**OBJECTIVES:**

1. To familiarize the students with the major indirect tax enactments and provisions affecting a business.
2. To acquaint the students with the concepts of Indirect taxes and amendments in the various Indirect tax provisions.

**OUTCOMES:**

CO1: Outline the major provisions of Central Excise Act1944.(k2)

CO2: Examines Customs Act 1962. (k4)

CO3: Explains the concept of Central Sales Tax 1956. (k5)

CO4: Illustrates the Value Added Tax. (k2)

CO5: Interprets Service Tax rules and GST provisions. (k5)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>		✓		✓
<b>CO2</b>		✓		✓
<b>CO3</b>			✓	✓
<b>CO4</b>		✓		✓
<b>CO5</b>			✓	✓

**CONTENTS****UNIT I**

Central Excise Act 1944: Meaning - Definitions – types of excise duty – collection/ payment of excise duty: Based on removal of goods, under TRE challan, under protest and through personal ledger account – clearance of goods: physical control, compounded levy scheme and self assessment procedure (SAP) – classification and valuation of excisable goods – registration procedure – powers of central excise officers – penalties and punishments



## **UNIT II**

Customs Act 1962: objectives of customs duties – **similarities and differences between excise duty and customs duty(self study)** – types of customs duty – valuation of goods – customs valuation rules 1988 – clearance of goods - warehousing – Baggage rules – Powers of Customs Officers – Penalties and Offences.

## **UNIT III**

Central Sales Tax Act 1956: meaning – objectives – features – sale or purchase in the course of interstate trade - sale or purchase in the course of export or import – procedure for registration – restriction on levy of tax on declared goods – exemptions from central sales tax - Levy and Collection of tax – offences and penalties.

## **UNIT IV**

Value Added Tax (VAT) – Meaning – definitions – salient features of state VAT act - Scope – Objectives – Importance – Assessment. Goods and Service Tax – meaning – GST tax slabs – taxes submerged under GST - benefits of GST - types of GST – GST counsel – role of GST counsel – GSTN – role of GSTN in GST regime.

## **UNIT V**

Service Tax – meaning – Nature & Scope – Taxable services – service provider and service receiver - Procedure for Registration – Assessment – Appeals – Offences & Penalties.

## **TEXT BOOK**

1. Business Taxation, Dinakar Pagare, Sultan Chand & Sons

## **REFERENCE BOOKS:**

1. Taxman, Vinod K Singhana, Taxman Publication, 2008.
2. Indirect Taxation, P.Radhakrishnan, Kalyani Publishers - 2009

**SEMESTER IV**  
**PROJECT WORK**  
**SUBJECT CODE : 43R**

Each student is required to submit a project report at the end of the fourth semester. They have to select a topic for the project in the third semester itself. Project can be a topic or relating to a particular industry or company. Project must be relating to the field of commerce like banking, finance, marketing, HR etc. The students have to appear for Viva-Voce examination at the end of the fourth semester which carries 100 marks, 60 marks for project report and 40 marks for Viva Voce. The project report shall be valued by two examiners – one valuation by supervisor / guide and another valuation by external examiner and VIVA VOCE examination will be conducted. Results are to be published along with other papers.

**OBJECTIVES:**

1. To initiate the student to undertake a research project to gain practical exposure leading to development of competence and skills appropriate for the future career.
2. To enable the students to learn the much needed research methods for business

**OUTCOMES:**

CO1: Understand the method of data collection and analysis (k4)

CO2: Interpretation based on analysis and predict future (k5)

**Mapping with Program Outcomes**

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2	✓		✓	✓

**100% Theory****SEMESTER IV****Internal 25****External 75****COURSE TITLE: ELECTIVE- IV CUSTOMER RELATIONSHIP MANAGEMENT IN BANKS****COURSE CODE: 43E****OBJECTIVES:**

1. To enable the students to understand the application of effective CRM in banks.
2. To understand HRM in banks and modern banking services.

**OUTCOMES :**

CO1: Define the customer relationship management in banks(k2)

CO2: Explain about bank marketing management and marketing mix for bank services (k2)

CO3: Describe the human resources management in banks (k2)

CO4: Outline about ombudsmans scheme and analyse different E-CRM techniques used in banks (k2 and k4)

CO5: Discuss about the outsourcing of non-core services (k2)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>			✓	✓
<b>CO4</b>			✓	✓
<b>CO5</b>			✓	✓

**CONTENTS****UNIT I**

Customer Relationship Management in banks – Meaning and objectives of CRM in banks - Strategies for Expanding Customer Base – Services to Different Categories of Customers: Retail, Corporate, International, and Rural.

**UNIT II**

Bank Marketing Management – Marketing of Banking Services – Marketing Mix for Banking Services – Developing Marketing Strategies and plans .

### **UNIT III**

Human Resource Management in Banks – Importance of HRM in Banks– Policies relating to Human Resource Development in India – Selection, Training – Pay Structure in Public Sector Banks and Private Sector Banks

### **UNIT IV**

Banking Ombudsman Scheme – KYC Norms – Customer Retention – Handling Customer Grievances – Evolving Trends and strategies in Modern Banking – E-CRM Techniques used in banks in India - Data warehousing - data mining, Steps in data mining – Internet Banking – Mobile Banking – EFT services

### **UNIT V**

Outsourcing of Non-core Services – **Financial Inclusions(self study)** – Micro Credit – SHGs – RBI Guidelines for Micro Credit – Banking Mergers and Acquisitions

### **TEXT BOOK**

1. Customer relationship Management - Jagdish Seth, Atul Parvatiyar, G Shainesh

### **REFERENCE BOOKS**

1. Stanley A.Brown: Customer Relationship Management, John Wiley & Sons, Canada Ltd.
2. Jagdish Seth, et al: Customer Relationship Management
3. Paul Greenberg: CRM AT THE SPEED OF LIGHT: CAPTURING AND KEEPING C CUSTOMERS IN INTERNET REAL TIME
4. Jill Dyche: THE CRM HANDBOOK: A BUSINESS GUIDE TO CUSTOMER RELATIONSHIP MANAGEMENT, Addison Wesley Information technology Series

**100 % theory****SEMESTER IV****Internal: 25****External:****COURSE TITLE: GLOBAL BUSINESS AND FINANCE****COURSE CODE:****OBJECTIVES:**

1. To enable the students to learn the basic concepts of global business.
2. To impart knowledge of global business and finance practices.

**OUTCOMES:**

1. Understand the various business environment(k2)
2. Distinguish national and international marketing and identify barriers in marketing(k1& k2)
3. Analyse direct and online marketing and its aspects(k4)
4. Recall international financial markets and its major constitutions(k1)
5. Examine ethical issues in marketing management(k4)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>		✓		✓
<b>CO4</b>			✓	✓
<b>CO5</b>	✓			✓

**CONTENTS****UNIT I**

Business environment – meaning – internal and external environment – socio-cultural – Economic – political and legal – technological environments.

## **UNIT II**

International Marketing – meaning –National vs. International Marketing - Benefits of international marketing – Difficulties & Barriers in International Marketing - Future of Global Marketing.

## **UNIT III**

Managing Direct and On - line marketing - benefits of direct marketing – major channel for direct marketing – Indirect marketing – Direct vs. Indirect marketing - On-line marketing - conducting on-line marketing – Challenges of on-line marketing.

## **UNIT IV**

International financial markets –money market- international money market instruments- capital market- Indian stock exchange –BSE- NSE- Major international stock exchanges- New York Stock Exchange (NYSE)- NASDAQ - London Stock Exchange

## **UNIT V**

Ethical issues in marketing management – operations management – purchase management – Human Resource management – Finance – Accounting and other functions – Ethical Dilemmas at work place – corporate Social responsibility - role of business in society

## **TEXT BOOKS**

1. International Marketing – Philip R Cateora, Mc Graw Hill
2. International Business Environment – Sundaram and Black, Prentice Hall India

## IV SEMESTER – EXTRA DISCIPLINARY [OPTIONAL] INNOVATION AND ENTREPRENEUR DEVELOPMENT

### OBJECTIVES:

1. To motivate the students to identify their entrepreneurial skills and nurture it. competency.
2. To understand project management and its various aspects.

### OUTCOMES :

1. Understand the concept, characteristics and role of an entrepreneur(k2)
2. Analyse the components of project management(k4)
3. Explain the impact of government actions in entrepreneurship development.(k2)
4. Evaluate the motivation for starting own business.(k5)
5. Appraise the favourable opportunities for entrepreneurs (k5)

### Mapping with Program Outcomes

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2		✓		✓
CO3		✓		✓
CO4			✓	✓
CO5	✓			✓

**UNIT I** - Entrepreneur - meaning - importance - Qualities, nature types, traits, culture, Similarities and differences between entrepreneur and intrapreneur. Entrepreneurship and economic development - its importance - Role of entrepreneurship - entrepreneurial – environment, Evolution of entrepreneurs - entrepreneurial promotion: Training and developing motivation: factors - mobility of entrepreneurs - entrepreneurial change - occupational mobility - factors in mobility - Role of consultancy organizations is promoting entrepreneurs - Forms of business for - entrepreneurs.

**UNIT II** - Project management: Sources of business idea - Project classifications - identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation. Financial analysis - concept and scope - project cost estimate - operating revenue estimate - Ratio

analysis - investment Process - B E analysis - Profit analysis - Social cost benefit analysis - Project Appraisal methods - Project Report preparation.

**UNIT III** - Project finance: Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT, Commercial Bank - Appraisal of bank for loans. Institutional aids for entrepreneurship development - Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureau - Approaching Institutions for assistance

**UNIT IV** – Innovation in business – the big picture – the IQ-Innovation Quotient-stepping off the cliff- establishing environments for creativity-cycling worlds-creating the climate-taking risks, failing and being OK. Innovation and the Market- Assessing the risk- The Innovation Process- Where are we now?-The Diagnosis-The Consultation of Group-Selecting a strategy preparing the organization-setting up the Investment.

**UNIT V** - Setting small scale industries - location of enterprise - steps in setting SSI unit - Problems of entrepreneurs - Sickness in small industries - reasons and remedies - Incentives and subsidies - Evaluating entrepreneurial performance - Rural entrepreneurship - Women entrepreneurship.

### **TEXT BOOK**

1. Peter F. Drucker, Innovation and Entrepreneurship

### **REFERENCE**

1. Hisrich “Entrepreneurships” TMH Publishing House, 2013.
2. Robin Lowe and sue Marriott, enterprise: Entrepreneurship and Innovation: concept, contexts and Commercialization
3. John Bessant and Joe Tidd, Innovation and Entrepreneurship.



**100% Theory****SEMESTER IV****Internal 25****External 75****COURSE TITLE: CORPORATE GOVERNANCE****COURSE CODE: 43D****OBJECTIVES:**

1. To enable the students to understand the basic concepts of corporate governance.
2. To understand the various norms and problems in corporate governance in the Indian context.

**OUTCOMES:**

CO1: Understand the Concepts of Corporate Governance.(k2)

CO2: Gives knowledge about Corporate Financial Disclosure and Business Ethics. (k2)

CO3: State the Broad Characteristics and Shareholder activism. (k2)

CO4: Summarize reasons for Major Corporate Failures. (k4)

CO5: Explain the importance of corporate social responsibilities. (k2)

**Mapping with Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			✓
<b>CO2</b>		✓		✓
<b>CO3</b>		✓		✓
<b>CO4</b>			✓	✓
<b>CO5</b>	✓			✓

**CONTENTS****.UNIT I****Concepts of Corporate Governance**

Corporate Governance – Meaning & definition – Need for Corporate Governance – **Principles of corporate governance (self study)** – Structure and Process – Code of Corporate Governance – Factors influencing quality of Corporate Governance – Improving the efficiency of Corporate Governance

## **UNIT II**

### **Corporate Financial Disclosure & Business ethics:**

Corporate disclosure – Disclosure norms & Investor’s interest – Corporate financial disclosure – Transparency in financial disclosure – Financial and non - financial disclosure – CII Code of desirable disclosure – Business ethics & corporate sector – Corporate culture & Ethical climate.

## **UNIT III**

### **Board Characteristics and shareholder activism:**

Board of Directors – Role & Responsibility of a good board – Status of Chairman – Code of conduct for Directors – Committees of the board – Management Committees – Audit committee – Risk Management committee – Committee for monitoring fraud – shareholders committee – Customer service committee – shareholders activism – shareholder meeting – share transfer system – listing of shares – Dematerialization of shares.

## **UNIT IV**

**Whistle blowing and Corporate Governance:** Concept - Types of Whistle-blowers - Whistle-blower Policy - the Whistle-Blower Legislation across Countries

**Major Corporate Failures** – Maxwell communication corporation (UK), Enron (USA), Vivendi (France), Satyam computer services ltd (India), Kingfisher ltd (India) - common governance problems noticed in various corporate failures.

## **UNIT V**

**Corporate Social Responsibility (CSR):** Meaning - corporate philanthropy - CSR through triple bottom line – CSR and business ethics - CSR and corporate governance - CSR models- drivers of CSR – Indian and global initiatives in CSR.

### **TEXT BOOK:**

1. Corporate Governance, Arya, Tandon & Vashist, 2006, Deep & Deep Publication Pvt. Ltd. New Delhi.

### **REFERENCE BOOKS:**

1. Creating Excellence in the Board Room, Thomas, Cohn, J. Couson, 2005, Tata Mc Graw Hill, New Delhi.
2. International Corporate Governance, Trocko, Rober, I 2005, Prentice Hall, Singapore.
3. Corporate Governance, Kesho Prasad, 2006, Prentice – Hall of India Pvt. Ltd. New Delhi.
4. Corporate Governance (Indian Edition), Mallin, Christine A., Oxford University Press, New Delhi.

5. Corporate Responsibility, Blowfield, Michael, and Alan Murray, Oxford University Press.
6. Corporate Governance, Business Ethics & CSR, Sharma, J.P., Ane Books Pvt Ltd, New Delhi.
7. Corporate Governance and Social Responsibility of Business, Sharma, J.P., Ane Books Pvt. Ltd, New Delhi.

