

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

**An ISO 9001:2000 Certified institution and accredited at the A level by NAAC
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SCHOOL OF COMMERCE (M.Com [IB], M.Com [FC], M.Com)

**M. COM DEGREE
SYLLABUS**

**SCHEME OF EXAMINATION (CBCS)
(2018-2020)**

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

	PEO1	PEO2	PEO3	PEO4
PO1	✓		✓	
PO2		✓		
PO3				✓
PO4		✓		

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 2018 onwards)**

Annexure No.18-20 PMF

BOS Date 08.06.2018

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 Application Practical – I (MS-Office & Tally)	4	3	40	60	100	4
	13E	Elective I – Principles of Insurance and General insurance	4	3	25	75	100	4
	Total						600	24
II	23A	Advanced Financial Management	6	3	25	75	100	4
	23B	Business Research Methods	6	3	25	75	100	4
	23C	Total Quality Management	6	3	25	75	100	4
	23P	Computer Application Practical-II (Introduction to SPSS)	6	3	40	60	100	4
	23E	Elective II– Principles of Life and health Insurance	6	3	25	75	100	4
	Total						500	20
III	33A	Taxation	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 –Insurance Law	6	3	25	75	100	4
		Extra disciplinary course*	-	3	25	75	100	4
	Total						650	26
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	Foreign exchange management	6	3	25	75	100	4
	43R	Project and Viva (Project 60 & Viva Voce 40)	-	-	40	60	100	4
	43E	Elective IV –Insurance and Risk management	6	3	25	75	100	4
	Total						600	24
	Grand total						2350	94

- 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)**.

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 B - Services Marketing

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

Group C - Insurance Management

1. Principles of Insurance and General Insurance
2. Principles of Life and Health Insurance
3. Insurance Law
4. Insurance and Risk Management

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 Organizations, 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

SEM	Subject
I	Marketing Management
II	Advanced 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 macroeconomic 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 - ME in relation with other disciplines-Role and Responsibilities of a Managerial Economist- Goals of Corporate Enterprises- Uses of Managerial economics.

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 of inflation-**Demonetisation- Meaning 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: Analyze the components of advertising (k4)
 CO5: Evaluate green marketing and its benefits (k5)

Mapping with Program Outcomes

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

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
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

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

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 APPLICATIONS PRACTICAL I (MS Office & Tally)****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: Understand the Tally software (k3)

CO5: Execute business related transactions (k2)

Mapping with Program Outcomes

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

CONTENTS**MS WORD**

1. Type a sample research report and perform the following:

Insert Symbols

Insert Caption

Page break

Indent or Spacing

2. Prepare an Organizational set - up chart for DGFT

3. Prepare a diagrammatic representation showing the elements of a BOP

4. You have a problem with your shipment. So prepare a requisition letter regarding that issue to the following offices using Mail Merge.

Importer

Customs Department

DGFT Office

Shipping Agent / Shipping Company

Your Bank

MS POWERPOINT

1. Prepare a PowerPoint presentation showing the functions of IMF
2. Prepare a presentation showing the different types of ships used in International Logistics
3. Prepare a presentation showing the BOP and BOT by importing an appropriate Excel Sheet

MS EXCEL

1. Prepare a table showing Imports and Exports for period of Five years
2. Prepare a payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
3. Create a table showing the following:

Years

Profit

Depreciation

Profit after depreciation

Tax

Profit after Tax

Cash inflows

Cumulative cash inflows of project and find its pay back period

4. Prepare a chart showing the Export trend of India for the past 10 years

TALLY

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. Ratio analysis
9. Interest calculations

100% Theory**SEMESTER I****Internal 25 External 75****COURSE TITLE: ELECTIVE I : PRINCIPLES OF INSURANCE AND GENERAL INSURANCE****COURSE CODE: 13E****OBJECTIVES:**

- 1 To enable the students to acquire knowledge on Basic insurance
2. To impart knowledge on various general insurance and their procedures

OUTCOMES :

- CO1: : Understand the concept of Insurance
- CO2: Analyse the structure of General Insurance industry in India
- CO3: Discuss about the Marine Insurance
- CO4: Evaluate the Fire insurance procedures
- CO5: Analyse the various Miscellaneous Insurance

Mapping with Program Outcomes

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

UNIT I

Insurance: Origin – Meaning – Types of Insurance – Fundamental principles of insurance – Functions and importance of insurance – Reinsurance- Concepts- -Characteristics- causes- Advantages-Types of reinsurance. Double insurance-Differences between Reinsurance and Double insurance - IRDA 1999.-Objecives,-Powers and functions

UNIT II

General insurance industry structure in India- Distribution of General Insurance-Role of insurance in development of Economy –Kinds of insurance organizations- Profile of General insurance companies in India-**Scope of insurance business (Self study).**

UNIT – III

Marine Insurance – Meaning – Types of Marine policies –Procedure involved in taking a marine policy-conditions of marine policy – Marine losses – Settlement of claims in Marine insurance.

UNIT – IV

Fire Insurance – Meaning – Principles -Features-Scope – Procedure of effecting a Fire insurance policy-Types of Fire Insurance policies – Conditions of Fire insurance Policy – Payment of claim.

UNIT V

Miscellaneous general Insurance – Motor vehicle insurance: Principles- Types of motor vehicles- Types of motor insurance policies- Procedure for effecting motor insurance- Motor policy conditions- Burglary Insurance: Types of policies – Crop Insurance – Fidelity guarantee insurance: Types of fidelity insurance policies.

TEXT BOOK:

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

REFERENCE BOOKS:

- 1: Principles and Practices of Law- . Kothari & Bahl
- 2 Elements of Business Law - N.D. Kapoor
3. Principles and Practice of Insurance - P. Periyasamy
4. Principles and Practices of Insurance - G.S. Panda
- 5: Principles of Insurance and Risk Management - Alka Mittal and S.L. Gupta

60% Problem**SEMESTER II****Internal 25****40% Theory****External 75****COURSE TITLE: ADVANCED 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 & 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

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

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- Capitalization - Over and under capitalization - Merits and Demerits.

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: TOTAL QUALITY MANAGEMENT****COURSE CODE: 23C****OBJECTIVES:**

1. To make the students understand the recent concepts of total quality management
2. To introduce the concept of quality in production including total quality in business Management.

OUTCOMES :

CO1: Understand the basic concepts of Total Quality Management

CO2: Explain the Quality improvement in Total quality Management

CO3: Elaborate the key active areas of TQM

CO4: Discuss about the Motivation for quality development

CO5: Study about the TQM in Service sectors

Mapping with Program Outcomes

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

CONTENTS**UNIT – I**

Total quality management – Basic concepts of total quality –Need for TQM- Elements of TQM.-
 Tools and techniques of TQM – TQM implementation methodologies –Success factors for TQM-
 Differences between Traditional management and TQM

UNIT – II

Management of Quality (VS) Total Quality: Quality-Total Quality-Development of Total quality concept-:Deming's view on quality management- Quality improvement by Juran-Crosby's steps for quality management- -Steps in quality improvement-Quality management (Vs) TQM- Steps for implementing of TQM principles

UNIT – III

TQM Principles and approach: Objectives of TQM- Key active areas of TQM- Principles of TQM- Key issues for achieving TQM objectives- Benefits of cost of quality measurement-TQM and Environment management-Obstacles in implementing TQM-Creativity and innovation in TQM.- Critical issues influencing the implementation of TQM-Roadmap for implementation of TQM

UNIT – IV

Motivation for quality development-People and motivation-Contributions from F.W. Taylor,A.H.Maslow,F.Herzberg,MC.Gregor-Management style-Teamwork and Quality development-Building effective teams-Team leadership-Quality circles: Meaning- Objectives- Characteristics, Advantages and Limitations.

UNIT – V

TQM and ISO 9000: ISO 9000 Accreditation –Requirements of ISO 9000- TQM in services: Requirements of a service quality program-Definition of Service Quality-Dimensions of service quality-Problems in defining the quality of service-TQM in education – TQM in Health care-TQM in Financial services-TQM in the Public sector

TEXT BOOK:

1. Total quality management Principles and practice - S.K.Mandal

REFERENCE BOOKS:

1. Total quality Management –B.S.Sharma
2. Total quality Management – Sundararaju
3. TQM Strategies and Techniques – Stephen George
4. TQM in service sector – R.P. Mohanty and R.R. Lakhe

SEMESTER II**Internal 40****External 60****COURSE TITLE: COMPUTER APPLICATION PRACTICAL –II (INTRODUCTION TO SPSS)****COURSE CODE: 23P****OBJECTIVES:**

To impart knowledge on SPSS

To Make Statistical Analysis

OUTCOMES :

CO1: Understand the SPSS (k2)

CO2: Execute Import and Export Data (k3)

CO3: Execute Tabulation of Data (k3)

CO4: Prepare Statistical Analysis I and Statistical Analysis II (k2)

CO5: Describe Statistical Analysis III (k5)

Mapping with Program Outcomes

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

CONTENTS**UNIT - I**

Introduction - SPSS - Data Types - Defining Variables - Defining Missing Values - Data Entry in SPSS - Exercises with Survey Data.

UNIT- II

Import Data from - Excel - Access Databases - Text files - Delimited Text Files

UNIT - III

Tabulation of Data - Introduction - Frequency Tables - Cross Tabulation - Basic & General Tables
- Multi Response Tables – Graphical charts.

UNIT- IV

Statistical Analysis – I - Descriptive Statistics - Chi – Square test - Statistical Analysis – II - T test
(Comparison of Means)

UNIT- V

Statistical Analysis – III - ANOVA – One way – Two Way - Regression Analysis - Linear
correlation and regression - Multiple regression (linear)- Data Interpretation

100% Theory**SEMESTER II****Internal 25****External 75****COURSE TITLE: ELECTIVE-II PRINCIPLES OF LIFE AND HEALTH INSURANCE****SUBJECT CODE: 23E****OBJECTIVES:**

1. To familiarize the students with the Life Insurance procedures and their policies
2. To enable the students to learn the various Health insurance schemes and their benefits.

OUTCOMES :

CO1:Analyse the basic concepts in Life insurance

CO2: Evaluate the procedure of Life insurance

CO3: Explain the Insurance policy conditions

CO4: Interpret the concept of Health Insurance

CO5: Explain the Mediclaim benefits

Mapping with Program Outcomes

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

CONTENTS**UNIT I**

Life Insurance – Meaning and Definition-Characteristics-Economic uses of Life insurance-advantage of life insurance – Principles of life insurance – objectives of life insurance – Differences between life and nonlife insurance

UNIT II

Procedure for effecting Life insurance- Kinds of policies and plans available-Life insurance premium setting-types of premium-Factors that affect premium- Assignment and Nomination of policies

UNIT III

Life policy conditions-Computation of surrender value-Lost policies-Loan on policies-Conditions relating to loan-Revival of lapsed policies- Investment of funds-Surplus and its distribution- Settlement of claims in life insurance: Maturity claims and Death claims

UNIT IV

Health insurance: Meaning- Basic principles - Importance- Coverage and benefits -Health insurance schemes- Personal accident insurance – Students safety insurance- **Challenges of health insurance in India.(Self study)**

UNIT V

Mediclaim benefits – Deferred mediclaim – Overseas medical benefit conditions-Recent changes in health insurance rules- Health insurance initiatives by State government- Concerns, Challenges and the way ahead.

TEXT BOOK:

1. Fundamentals of Insurance - P. Periyasamy

REFERENCE BOOKS:

1. Principles and Practice of Insurance - Dr. A. Murthy
2. Principles and Practices of Law- . Kothari & Bahl
3. Elements of Business Law - N.D. Kapoor
4. Insurance Principles and Practice - M.N. Mishra
5. Principles and Practices of Insurance - G.S. Panda
6. Principles of Insurance and Risk Management - Alka Mittal and S.L. Gupta

60% Problem**SEMESTER III****Internal 25****40% Theory****External 75****COURSE TITLE: TAXATION****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: Explain the concept of Goods and service tax

Mapping with Program Outcomes

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

CONTENTS**UNIT I**

Tax – Objectives– Income Tax Act 1961 - Definition – Canons of Tax –Difference between Direct Tax and Indirect tax -Basis of Charge - Residential Status – Capital and Revenue receipts – **Exempted Income (self study).**

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

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

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&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 INSURANCE LAW****COURSE CODE: 33E****OBJECTIVES:**

1. To enable the students to understand the concept of Insurance legislation in the country
2. To familiarize the students with various insurance laws

OUTCOMES:

CO1: Understand the importance of Insurance act 1938

CO2: Familiarize the General Insurance business act 1972 and their provisions

CO3: Analyse the regulatory provisions under IRDA act 1999

CO4: Understand the IRDA regulations 2002

CO5: Describe the Consumer protection act 1986

Mapping with Program Outcomes

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

CONTENTS**UNIT I**

Legal framework of Insurance Business – Indian Insurance act 1938- Salient features. Life Insurance Corporation Act 1956 - Essential Features – Management - Finance, Accounts and audit – Powers.

UNIT II

General Insurance business (Nationalization) Act, 1972 - Objectives - Definition – Acquiring Company – Appointed Day – Existing Insurer – Foreign Insurer – General Insurance Business- Main Provisions.

UNIT III

IRDA Act 1999 – Constitution – Objectives – Duties and Powers of IRDA - Establishment and Incorporation of Authority – Composition of Authority - Tenure and removal - IRDA (Appointed Actuary) Regulation 2000 – Procedure for Appointment of an Appointed Actuary - Powers Duties and Obligations.

UNIT IV

IRDA (Protection of Policy holders Interest) Regulations 2002 – Definition - Cover - Proposal Form – Prospectus - Proposal for Insurance – Grievance Redressal Procedure - IRDA(Licensing of Corporate Agents) Regulations 2002 – Issue or Renewal of License – Practical Training.

UNIT V

Consumer Protection Act 1986 – Objective - Definition – Complainant – Consumer – Defect – Consumer dispute – Deficiency – Goods – Manufacturer – Service – Restrictive Trade Practice – Unfair Trade Practice. Consumer Protection Council – Consumer disputes Redressal Agencies.

Insurance Ombudsman – Appointment - Powers - Scope. (Self study)

TEXT BOOK:

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

REFERENCE BOOKS:

- 1: Principles and Practices of Law- . Kothari & Bahl
- 2 Elements of Business Law - N.D. Kapoor
3. Principles and Practice of Insurance - P. Periyasamy
4. Principles and Practices of Insurance - G.S. Panda
- 5: Principles of Insurance and Risk Management - Alka Mittal and S.L. Gupta

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

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

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

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

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.(Self study)**

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**

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: FOREIGN EXCHANGE MANAGEMENT****COURSE CODE: 43D****OBJECTIVES:**

1. To enable the students to learn how the currencies are exchanged.
2. To understand the concept and techniques relating to foreign exchange management.

OUTCOMES:

CO1:Recognises the concept of foreign exchange and administration of foreign exchange. (k1)

CO2: Analyse the foreign exchange market and various exchange quotations. (k2)

CO3: Indicate the various types of transactions and essentials of exchange control. (k2)

CO4: Examines the foreign exchange risks and exposure. (k4)

CO5: Sketches the types of deals and summarize fiscal and monetary policy of the nation. (k3)

Mapping with Program Outcomes

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

CONTENTS**UNIT I**

Foreign Exchange –Administration of Foreign Exchange – Authorized dealers – Functions of Forex department-Rupee Convertibility- Foreign currency accounts – Foreign exchange reserves in India.

UNIT II

Foreign exchange market - Features –Participants –Classification-Settlement of Transactions- Exchange rates - Factors determining exchange rate - Exchange quotations – Direct and Indirect Quotations-Interpretation of Interbank quotations–Merchant rates – Principal types of buying rates- types of selling rates.

UNIT III

Types of transactions -Purchase and Sale Transactions-Purchasing power parity theory – Forward exchange contract – features - fixed and option forward contracts - exchange control - Objectives of exchange control – exchange control measures

UNIT IV

Foreign exchange risk and exposure – types of exposure – Techniques of managing Transaction, translation and economic exposure

UNIT V

Types of deals - Inter Bank – Cover – trading - SWAP Deals - Arbitrage operation – Fiscal and Monetary policies in India - monetary policy tools – Devaluation – Pros and Cons – **Multi National Banking** (Self Study)

TEXT BOOKS

1. Foreign Exchange and Risk Management - C.Jeevanandham, Sultan Chand & Sons, 2005

REFERENCE BOOKS

1. Global Financial Markets - Ian H.Giddy, Aitbs Publishers & Distributors, 2000.
2. International Finance - Maurice. D.Levi, Routledge, 2005.
3. Foreign Exchange, International Finance - A.V.Rajwade, Academy of Business studies, 2004.

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: INSURANCE AND RISK MANAGEMENT**

COURSE CODE: 43E

OBJECTIVES:

1. . To enable the students to learn the concepts of risk in India
2. . To make student understand the various Rural Insurance and Insurance marketing

OUTCOMES :

CO1: Understand the concepts in Risk

CO2: Explain the Property and liability loss

CO3: Explain the Rural insurance in India

CO4: Outline the Insurance market

CO5: Describe the Miscellaneous Insurance

Mapping with Program Outcomes

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

CONTENTS**UNIT-I**

Risk- Definition- Features- Causes- Risk Vs Uncertainty- Classification of risk- Sources of risk- Measuring of risk. Risk Management: Definition- Features of risk Management- Essentials- Benefits- Risk Management Process: Risk Identification- Tools and Techniques- Risk evaluation.

UNIT- II

Property and liability loss exposure- Life, Health & Loss of income exposure: Exposure due to premature death- Exposure due to loss of health- Loss of income exposure. Non- Insurance Risk Management- Risk Retention-Risk Transfers. Personal risk Management- Factors- Management of investment risk- Factors affecting retirement saving risk. Risk and return management of disability risk- Management of personal risk in the business environment.

UNIT-III

Rural Insurance in India- Rural Insurance Schemes: Cattle Insurance- Agricultural pump sets Insurance- Aqua- culture Insurance- Farmers Package Insurance- Fish Insurance- Floricultural Insurance- Poultry Insurance.

UNIT- IV

Insurance market- Concept of Insurance marketing- Marketing strategies of insurance companies: Product, Pricing, Distribution- Insurance Intermediaries- Agents- Brokers – Surveyors and Loss assessors- Third party administrators- Corporate agents- Bankassurance- Objectives- Benefits- Challenges for bankassurance

UNIT V

Miscellaneous insurance-Neon sign insurance-Jewellers block insurance-Shopkeepers insurance-Householders insurance-Mobile phone insurance-Baggage insurance-All risk insurance-Travel insurance-Credit insurance-Students safety insurance.

TEXT BOOK:

1. Principles and practice of Insurance- Dr.A.Murthy

REFERENCE BOOKS:

- | | |
|--|---------------------------|
| 1...Insurance and Risk management | - P.K.Gupta |
| 2. Insurance theory &Practice | - Nalini Prava Tripathy |
| 3. Insurance industry contemporary issues | - ICFAI university |
| 4. Principles of Insurance and Risk management | - Alka mittal & S.C.Gupta |

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

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

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

CURRICULUM, SCHEME OF EXAMINATION AND SYLLABI (CBCS)**(2018)****(FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2018 -19)****CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641 049.****(Autonomous)****PG – COMMERCE****MODULAR COURSE****Post Graduate Diploma in Business Studies (PG Diploma in Business Studies)****(For the students admitted during the academic year 2018-19)**

Part	Sub code	Subject	Ins.hrs/ sem	Examinations				
				Dur. Exam in hrs	CIA	ESE	Total marks	Credit
		Module I – Paper I Introduction to Business	20	90 mins	10	40	50	2
		Module I – Paper II Business as a Career	20	„	10	40	50	2
		Module II – Paper I Trade and Service Activities	20	„	10	40	50	2
		Module II – Paper II Office Procedured and Practices	20	„	10	40	50	2
		Module II – Paper III Financing of Business	20	„	10	40	50	2
		Module III – Paper I Practical Banking	20	„	10	40	50	2
		Module III – PAPER II Introduction to Factory set-Up	20	„	10	40	50	2
		Module III– Paper III Agency Services	20	„	10	40	50	2
Total					-	-	400	16

Note:

- The student has to undergo compulsorily a PG Diploma course offered by the department and the student is eligible to get 2 extra credits for each paper. This PG Diploma course consists of module 1, 2 and 3. Module 1 consists of 2 papers and Module 2 consists of 3 papers and Module 3 consists of 3 papers. Total credits of the modular course are 16. After the successful completion of the Module I, II and III, the students are eligible to get a PG Diploma in Business Studies.
- Minimum 20 days of Institutional Training is compulsory during Ist and IInd year.

Year	Odd semester	Even semester	Module details
I	1 st paper, 2 nd paper (Module 1) - teaching -	1 st paper (Module 2) – Self Study 2 nd paper (module 2) – Self Study	Module 1 & 2
II	3 rd paper (Module 2) – teaching 1 paper (Module 3) – teaching	2 paper (Module 3) – Self Study 3 paper (Module 3) – Self Study	Module 2 & 3

1. Upon completion of 60 hours in Module – I the students are eligible to receive “*Certificate in Business Studies along with four extra credits.*”
2. Upon completion of 150 hours inclusive of Module – I & II the students are eligible to receive “*Diploma in Business Studies along with two extra credits.*”
3. The PG students those who complete the Module – I & II Parallely along with Module – III with a total of 90 hours are eligible to receive “*PG Diploma in Business Studies*”
4. The PG students those who have already completed the Module – I & II in their UG stream can directly appear for Module – III and upon completion eligible to receive “*PG Diploma in Business Studies*”
5. Students will be eligible for credits only on completion of the entire module
6. Instructional hours for each paper shall comprise of 20 contact hours, 2 hours

for end semester examination and hours of activity for which may include any of the following

Case Study/Field Visit/Lab Hours/Industrial Training

7. For UG certificate + Diploma Programme all the papers will be contact classes.
For PG diploma 1 paper will be contact and other two papers will be self study.

PROGRAMME OBJECTIVES:

1. The main objective is to prepare the learners for activities related to trade and commerce.
2. To enable the learners to acquire knowledge and develop skill in business and management.
3. To educate the learner about the role of business in the economy and its social obligation to the community.

PROGRAMME OUTCOME:

1. Understand various activities and functions of trade and commerce.(K2)
2. Apply the acquired knowledge and skills in different business situations.(K3)
3. Remember the legal aspects of business.(K1)
4. Relate role of finance in the economy and its social obligation in the economy.

MAPPING OF PEO'S AND PO'S

	PEO1	PEO2	PEO3
PO1	✓	✓	✓
PO2		✓	
PO3	✓	✓	✓
PO4	✓	✓	✓

MODULE I**Paper I – INTRODUCTION TO BUSINESS****COURSE OBJECTIVES:**

1. To acquire the learners with the nature and scope of business.
2. To know about various forms of business organisations

COURSE OUTCOME:

1. Understand the human activities and knowledge.(K2)
2. Relate various forms of business organisations. .(K5)
3. Analyse the characteristics of business organisations. .(K4)
4. Instantiate the suitability of different forms of business organisation in current scenario.
.(K2)

MAPPING OF CEO'S AND CO'S

	PO1	PO2	P03	PO4
CO1	✓	✓		✓
CO2		✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

Unit I

Nature and scope of Business

Unit II

Forms of Business Organization:

Sole Proprietorship,

Unit III

Joint Hindu Family

Unit IV

Partnership, Joint Stock Company,

Unit V

Co-operative Society

**Paper II – BUSINESS AS A CAREER
COURSE OBJECTIVES:**

1. To enable the learners know about the concepts of self employment.
2. To create awareness about the employment opportunities.
3. To develop the skills to establish small enterprises.
4. To educate the learners about the role of business and career development.

COURSE OUTCOME:

1. Understand the nature and scope of self employment.(K1)
2. Describe the procedure of establishing small enterprises.(K5)
3. Apply skills and knowledge to solve problems in business.(K3)
4. Identify the institutions which provide finance and support to start business.(K1)

MAPPING OF CEO'S AND CO'S

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3		✓	✓	✓
CO4	✓	✓	✓	✓

Unit I

Concept of career, need for employment. Avenues of employment and career in business through wage employment.

Unit II

Self-employment in business and qualities required for success in business.

Unit III

How to establish a business enterprise.

Unit IV

Institutional setup-DICs, SIDO, NSIC, SISIs, Indian Investment Centre - Khadi and Village Industries Commission.

Unit V

Project formulation- Project identification – Evaluation-Feasibility analysis, Project report.

MODULE II

Paper III – TRADE AND SERVICE ACTIVITIES

Unit I

Trade and auxiliaries to trade.

Unit II

Internal Trade: Meaning of Retail and Wholesale Trade, Services of Wholesaler and Retailer.

Unit III

Specialised Retailing Agencies: Departmental stores, Multiple Shops, Mail Order Houses, Super Bazaars- their characteristics, merits and demerits.

Unit IV

External Trade: Procedure of Export and Import Trade, Main documents used in Foreign Trade.

Unit V

Service Activities: Transport, Communication, Postal Services, Banking and Insurance.

PAPER IV – OFFICE PROCEDURES AND PRACTICES

Unit I

Nature and Functions of office.

Unit II

Office-set-up: Types of jobs in a modern office.

Unit III

Handling inward and outward mail.

Unit IV

Systems of filing and indexing

Unit V

Office equipments and machines.

PAPER V – FINANCING OF BUSINESS

Unit I

Introduction to Business Financing

Unit II

Sources of Short-Term Finance- Nature and characteristics

Unit III

Sources of Long-Term Finance - Nature and characteristics

Unit IV

Role of Specialised Financial Institutions- Objectives and Functions of IFCI, IDBI,

Unit V

ICICI, UTI and SFCs, related to financing of business.

MODULE III

PAPER VI –PRACTICAL BANKING

Unit I

Nature and Scope of Banking, Types of Banks.

Unit II

Functions of Commercial Banks.

Unit III

Opening and operating of Deposit Accounts.

Unit IV

Loans and Advances.

Unit V

Other Banking Services.

PAPER VII –INTRODUCTION TO FACTORY SET-UP

Unit I

Nature and characteristics of factories.

Unit II

Health and Welfare measures in factories.

Unit III

Safety measures in factories.

Unit IV

Working and service conditions in factories.

Unit V

Wages and Benefits - Payment of Gratuity

PAPER VIII – AGENCY SERVICES

Unit I

Meaning, characteristics and importance of Agency Services.

Unit II

Duties, Rights and Liabilities of an Agent

Unit III

Types of Agency Services, Insurance Agency, Saving Agency, Advertising Agency, Tours Agency, Property Agency, Couriers and Packing Agency.

Unit IV

Services Provided to the Public

Unit V

Insurance Agency – importance and functions of insurance agency.