

THIRUVALLUVAR UNIVERSITY

SERKKADU, VELLORE – 632 115

DEPARTMENT OF COMMERCE



MASTER OF COMMERCE

[Under Choice Based Credit System (CBCS)]

w.e.f the academic year 2020-2021

SYLLABUS AND REGULATIONS

FOR UNIVERSITY DEPARTMENT

Thiruvalluvar University, Serkkadu, Vellore
Post Graduate Program in Commerce (M. Com)

Regulations

(With effect from the academic year 2020-2021 onwards)

Eligibility for Admission

Candidates who have passed B.Com (General or with any specialization) degree of this University or its equivalent course recognized by the University Grants Commission (UGC) are eligible to apply for M.Com in Commerce.

Duration of the Course

The course shall extend over a period of TWO academic years consisting of FOUR semesters.

Attendance

A Candidate will be permitted to appear for the University examinations only if he/she secures not less than 75% of attendance in each subject during the semester.

Course of Study

The total number of papers shall be 28 including Soft Skill, Internship and Project Work. The candidates shall take 15 core papers, 1 project work, 7 elective papers and 4 Soft Skill papers and Internship compulsorily during the Course. Students should undergo Internship during the Third Semester and Project work has to be carried out during the Fourth Semester for submission of Dissertation.

Scheme of Examination

The examination for the core and elective papers shall be divided in to two sessional tests and one End- Semester Examination. Sessional tests consist of 25 marks each and End-Semester Examination consists of 75 marks (Total 100 marks for each paper). Total marks for Project Dissertation is 100, 20 marks for periodical presentation, 60 marks for Dissertation and 20 marks for viva-voce.

Passing Minimum

A candidate shall be declared to have passed in each paper and Dissertation work if he/she secures not less than 50% of the marks prescribed for the examination.

Classification of Successful Candidates

Successful candidates are classified as Follows:

OWPM	Letter Grade	Class
90-100	O	Outstanding
80-89	D+	Excellent
75-79	D	Distinction
70-74	A+	Very Good
60-69	A	Good
50-59	B	Average
00-49	U	Re-appear

Ranking

Candidates who pass all the examinations prescribed for the course in the First Appearance / Instance only are eligible for Ranking / Distinction

1. Question Paper Pattern

The question paper pattern for the university theory examinations is as follows:

Time: Three Hours

Maximum Marks: 75

Part – A (10 × 2 = 20 marks)

Answer ALL Questions

(Two Questions from each unit)

Part – B (5 × 5 = 25 marks)

Answer ALL Questions

(Two Questions from each unit with internal Choice as ‘either’, ‘or’)

Part – C (3 × 10 = 30 marks)

Answer any Three Questions out of Five Questions

(One Question from each unit)

Summer Internship

The aim of the Summer Internship program is to give the students the advantage of industry exposure. Every student of the program shall undergo Internship for a duration of 30 days in the summer vacation that falls immediately at the end of the second semester of the program. Summer Internship should be accounted for the Third Semester of the program.

Internship Report shall be submitted along with the proof of having undergone the Internship after the successful completion of the Summer Internship program. Internship shall be undergone only with the corporate houses only.

The allocation of marks will be as under:

Internship Report:	75 Marks
Viva-voce:	25 Marks
Total:	100 Marks

The evaluation of Summer Internship shall be done by the in-house faculty.

Project Work and Dissertation

Project work should be carried out by every student during the fourth semester of the program and allocation of marks shall be as under:

Periodical Presentation	20 Marks
Dissertation	60 Marks
Viva-voce	20 Marks
Total	100 Marks

The viva-voce examination shall be conducted by the External Examiners called from outside this University . The External Examiners shall be appointed by the Vice-Chancellor of this University.

Field Study and USRR (University Social Responsibility Report)

The aim of the Field Study is to help students connect with the society in the respective discipline. Following are the important features of the Field Study and the USRR:

1. Aim: The Field Study must aim at relating the subject of study with the society in so far as the application and the usefulness of the study are concerned

2. Topic selection: The topic for the Field Study must be chosen by the student in the second semester in the month of February; the process for the same shall begin on 1st February and shall end on the last working day of the month of February. Students are free to select the topic for the Field Study in consultation with the Experts and Faculty Members of their choice, both from within and outside the University

3. Period and duration: The Field Study shall be undertaken for a duration of 15 days in the summer vacation that falls immediately at the end of the second semester of the program and the same should be accounted for the Third Semester of the program

4. USRR: The USSR (University Social Responsibility Report) must be prepared by every student of the program written in 50 to 75 pages. The report shall be written based on the standard research methodology.

5. Review and evaluation schedule:

a. Reviewing the Field work: First week of July

b. Report Review: Second week of August

c. Report submission: First week of September

d. Report Evaluation: Third week of September

6. Faculty Composition: The following members may be nominated for confirming the topic and for evaluating the USRR:

a. Professor and Head of the concerned Department

b. One Faculty member with related field of specialization from the concerned Department

c. One senior faculty member from the Department of Sociology from other Institution

Board of Studies for University Department

5. Board of Studies in Commerce

S.No	Name and Address	Designation
1.	Dr. S. GURUSAMY Professor and Head Department of Commerce University of Madras Chepauk, Chennai – 600 005 Mobile: 9444215777 Email: professorsg@yahoo.com	Chairman
2.	Dr. A. ELANGO VAN Professor and Head, Department of Commerce Periyar University, Salem – 636 011 Mobile: 9894444146 Email: puheadcom@yahoo.in	Member
3.	Dr. P. NATARAJAN Professor, Department of Commerce Pondichery University, Kalapet, Puduchery – 605 014 Mobile: 9443095454, Email: natarajanppu@yahoo.co.in	Member
4.	Dr.G.EZHILAN Principal, Arignar Anna Govt. Arts College Cheyyar – 604 407. 9443032682 ehilkar@gmail.com	Member
5.	Dr. S. ABDUL SAJID, Principal & Associate Professor Department of Commerce, C. Abdul Hakeem College (Autonomous), Melvisharam – 632 509. 9442416730, principal@cahc.edu.in	Member
6.	Dr. A. MURTHY Associate Professor and Head Department of Commerce Arignar Anna Govt. Arts College Cheyyar – 604407 Mobile: 9444576840, 9790652238 Email: am1451965@gmail.com	Member

7.	<p>Dr A. S. SARANYA Associate Professor and Head Department of Commerce Ethiraj College for Women Egmore, Chennai – 600 008 Mobile: 9445321944 Email: saranya69@yahoo.com</p>	Member
8.	<p>Dr. S. JAYAKUMAR Associate Professor and Head Department of Commerce Guru Nanak College Velachery, Chennai – 600 042 Mobile: 9444222366 Email: principal@gurunanakcollege.edu.in</p>	Member
9.	<p>Dr. USHA RANI Associate Professor and Head Department of Commerce Queen Mary's College Chennai – 600 004 Mobile: 9444298181 Email: usha.8181@gmail.com</p>	Member
10.	<p>HARICA, Senior Partner Manohar Chowdary & Associates # 27, Subramaniam Street Abiramapuram, Chennai – 600 018 Mobile: 9884017700 Email: grhari@mca.co.in</p>	Member

THIRUVALLUVAR UNIVERSITY - M.Com SYLLABUS
UNDER CBCS, (With effect from 2020 - 2021)
The Course of Study and the Scheme of Examination

<i>Study Components</i>		<i>ins. hrs / week</i>	<i>Credit</i>	<i>Title of the Paper</i>	<i>Maximum Marks</i>		
					<i>CIA</i>	<i>Uni. Exam</i>	<i>Total</i>
<i>Course Title</i>							
SEMESTER I							
Core	Paper – 1	5	4	Advanced Financial Accounting	25	75	100
Core	Paper – 2	5	4	Advanced Financial Management	25	75	100
Core	Paper – 3	5	4	International Marketing	25	75	100
Core	Paper – 4	5	4	Human Resource Management	25	75	100
Core	Paper - 5	5	4	Principles of Modern Banking	25	75	100
Internal Elective for same major students (Choose any one)							
Core Elective	Paper-1	3	3	A. Management Information System B. Managerial Economics C. Environmental Management Accounting	25	75	100
Value Added Course		2	2	Entrepreneurial Development	25	75	100
		30	25		175	525	700
SEMESTER II							
Core	Paper – 6	5	4	Operations Research	25	75	100
Core	Paper - 7	5	4	Financial Markets and Institutions	25	75	100
Core	Paper – 8	5	4	Insurance and Risk Management	25	75	100
Core	Paper – 9	4	3	Indirect Taxation	25	75	100
Core	Paper - 10	4	3	Advance Business Statistics	25	75	100
Internal Elective for same major students (Choose any one)							
Core Elective	Paper-2	3	3	A. Credit Management B. Organizational Behaviour C. Change Management	25	75	100
External Elective for other major students (Inter/multi-disciplinary papers) (Choose any one)							
Open Elective	Paper-2	2	2	Retail Marketing	25	75	100
Compulsory Paper		2	2	Human Rights	25	75	100
		30	25		200	600	800

	<i>Study Components</i>		<i>ins. hrs / week</i>	<i>Credit</i>	<i>Title of the Paper</i>	<i>Maximum Marks</i>		
	<i>Course Title</i>					<i>CIA</i>	<i>Uni. Exam</i>	<i>Total</i>
SEMESTER III								
	Core	Paper - 11	6	4	Security Analysis and Portfolio Management	25	75	100
	Core	Paper – 12	6	4	Managerial Accounting	25	75	100
	Core	Paper – 13	6	4	Applied Costing	25	75	100
	Core	Paper - 14	5	4	Computerized Accounting	25	75	100
Internal Elective for same major students (Choose any one)								
	Core Elective	Paper-3	5	3	A. Customer Relationship Management B. Financial Derivatives C. Capital Markets	25	75	100
External Elective for other major students (Inter/multi-disciplinary papers) (Choose any one)								
	Open Elective	Paper-2	2	2	Elements of Financial Services	25	75	100
	MOOC Courses		-	2		25	75	100
	USRR (FIELD VISIT)		-	2		25	75	100
			30	25				
SEMESTER IV						<i>CIA</i>	<i>Uni. Exam</i>	<i>Total</i>
	Core	Paper – 15	5	4	Merchant Banking and Financial Services	25	75	100
	Core	Paper – 16	5	4	Business Research Methods	25	75	100
	Core	Paper - 17	5	3	International Business	25	75	100
	Core	Project Compulsory	12	5	Project Work & Dissertation	100 (75 Project +25 viva)		100
Internal Elective for same major students (Choose any one)								
	Core Elective	Paper-4	3	3	A. Consumer Rights and Education B. Business Analytics C. E-Commerce	25	75	100
			30	19				
			120	94				

Detailed Syllabus

Semester –I

Paper -1

Advanced Financial Accounting (Core Course)

Course Objective

1. To impart knowledge on corporate accounting methods
2. To enable the students to understand the procedures of accounting.
3. To enable them to develop skills in the preparation of accounting statements and their analysis.
4. To gain the knowledge about accounting standards and companies' accounts
5. To learn the preparation of accounts of banking companies

Unit I Holding Companies' Accounts: Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies-Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company-Preference Shares in Subsidiary Company-Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

Unit II Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit III Accounts of Insurance Companies: Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of

Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.

Unit IV Double Accounting System: Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit V Accounting Standards: Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only)

Note: Question Paper shall cover 80% Problems & 20% Theory

Learning Outcome

After the completion of the course, the students must be able to:

1. The student can understand and prepare the accounts of Holding Companies
2. The student can able to prepare the accounts of Banking Companies
3. The student could prepare the Insurance Company accounts
4. The student is able to understand and prepare the Double Account System
5. The student can understand the concept and component of Indian and International Accounting Standard

Suggested Readings

1. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai
2. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana

4. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.
5. Rajasekaran, V and Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi
6. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai
7. Murugadass K et all, (2019), Financial Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai

Paper-2

Advanced Financial Management (Core Course)

Course Objectives

1. To understand the theoretical framework of financial management in business corporations
2. To make an in depth analysis of various sources of financing and financial planning
3. To impart knowledge of managing assets of the company
4. To acquaint the students with types of leverages
5. To enable the students to understand the capital structure and dividend theories

UNIT I Foundations of finance: Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India (Theory)

UNIT II Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

UNIT III Management of assets: Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies – Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN

analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis (Theory)

UNIT IV Leverages and Dividend Decision: Leverage - Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

UNIT V Investment Decisions: Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting (Theory & Problems)

Note: Question paper shall consist of 60 % Theory and 40 % Problems

Learning outcome

After the completion of the course, the students must be able to:

1. Gain an understanding of the theoretical framework of financial management in business corporations
2. Understand various sources of financing and financial planning
3. Describe management of assets of the company
4. Understand leverages
5. Gain an understanding of the capital structure and dividend theories

Suggested Readings

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi

2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S. Chand & Company, New Delhi

Paper-3
International Marketing (Core Course)

Course Objectives

1. To understand the conceptual framework of global marketing
2. To learn global marketing strategies
3. To impart knowledge of international product policy
4. To acquaint the students with international promotional policy
5. To enable the students to understand the overseas marketing channel policy

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

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

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

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

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

Suggested Readings

1. Dana – Nicoleta, Laseu, ‘International Marketing’, Biztantra 2003
2. Dewan J M, K.N. Sundarshan, ‘International Marketing Management’, Discovery publishing house, 1996

3. Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing', Harcourt college Publishers, 2001
4. Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications, 2004
5. Rathor, JaniRathor, 'International Marketing', Himalaya publishing House
6. John Fayer Weather, 'International Marketing', Prentice Hall
7. SakOnkvisit, John J Shaw, 'International Marketing', Prentice Hall, 1998
8. Sherlekar S A, V.S. Sherlekar, 'Global Marketing Management', Himalaya publishing House
9. Srinivasan R, 'International Marketing' Prentice Hall India
10. Vasudeva P K, 'International Marketing' Excel books, 2004
11. Vern Terpstra, Ravi sarathy, 'International Marketing', Harcourt college publishers, 2001
12. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall

Learning outcome

After the completion of the course, the students must be able to:

1. To understand the conceptual framework of global marketing
2. To learn global marketing strategies
3. To appreciate international product policy
4. To gain knowledge on international promotional policy
5. To understand the overseas marketing channel policy

Paper-4

Human Resource Management (Core Course)

Course Objectives

1. To help students to know the basics present trend in Human Resource Management
2. To furnish the various job related aspects
3. To teach various aspects of Human development related issues
4. To evaluate the quality aspects of human resources
5. To help students learn the safety aspects of Human Resource.

UNIT I Introduction to HRM: Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – emerging challenges of human resource management – role of HR managers.

UNIT II Acquisition of Human Resources: Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

UNIT III Recruitment and Training: Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

UNIT IV Performance appraisal and compensation management: Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in

compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion – Human Resource Audit

UNIT V Maintenance of employees and emerging horizons of HRM: Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redress – industrial disputes – causes and settlement –e-HRM-impact of HRM practice on organization performance – contemporary issues in HRM – quality circle – labour and international organization (I&O) TWO-Reports of the National labour commissions

Learning Outcome

After the completion of the course, the students must be able to:

1. Know the basics present trend in Human Resource Management
2. Help furnish the various job related aspects
3. Know various aspects of Human development related issues
4. Evaluate the quality aspects of human resources
5. Gain an understanding about the safety aspects of Human Resource.

Suggested Readings

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
4. Michael, Human Resource Management, Himalaya Publishing House
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House
6. Pardishi, Human Resource Management, Himalaya Publishing House
7. Prasad L M, Human Resource Management, Sultan Chand & Sons
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons
9. Sundar K and Srinivasan J, (2017), Essentials of Human Resource Management, Vijay Nicole Imprints Pvt Ltd, Chennai

Paper-5

Principles of Modern Banking (Core Course)

Course Objectives

1. To facilitate the understanding of the origin and the growth of the Indian Banking system
2. To understand the functions of commercial banks
3. To teach the functions of SBI and cooperative banks
4. To explain the concept of e-banking
5. To describe the KYC norms while opening new bank account

UNIT I Introduction to Banking: History of banking - Components of Indian banking - Indian banking system - Phases of development - Banking structure in India - Payment banks and Small Banks

UNIT II Commercial banking: Definition - Classification of banks. Banking system - Universal banking - Commercial Banking - functions - Role of Banks in Economic Development. Central Banking- Definition - Need - Principles - Central Banking Vs Commercial banking - Functions of Central bank.

UNIT III RBI: Establishment - Objective - Legal framework - Functions - SBI - Origin and History - Establishment - Indian subsidiaries - Foreign subsidiaries - Non-banking - Subsidiaries - Personal banking - International banking- Trade financing - Correspondent banking. Co-operative banks - Meaning and Definition - Features - Co-operative banks Vs Commercial banks - Structure.

UNIT IV e– banking: Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits.

UNIT V Bank Account: Opening - Types of accounts - FDR - Steps in opening Accounts - Savings Vs Current Account - ‘Donatio Mortis Causa’ - Passbook - Bank Customer Relationship - Special Types of customers - KYC norms.

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain an understanding of the basics of banking
2. Get familiarity with the functioning of the commercial banks and the RBI
3. Understand the e-banking and the modalities of bank accounts
4. Learn the functions of SBI and cooperative banks
5. Describe the KYC norms while opening new bank account

Suggested Readings

1. **CLIFFORD GOMEZ**, (2010), 'Banking and Finance, Theory, Law and Practice', Jain Book Agency, Mumbai.
2. **GUPTA, R K**, (2001), 'Banking Law and Practice', Jain Book Agency, New Delhi
3. **SUNDARAM AND VARSHNEY**, (2010), 'Banking Theory Law and Practice, Sultan Chand Co, New Delhi.
4. **GURUSAMY S**, (2018) 'Banking Theory: Law and Practice', Vijay Nicole Publications, Chennai.
5. **MAHESWARI, S.N**, (2010), 'Banking Law Theory and Practice' Kalyani Publications, Mumbai.
6. **SANTHANAM B**, (2017), 'Banking Theory Law and Practice', Margam Publications, Chennai.
7. **NIRMALA PRASAD**, (2011), 'Banking and Financial Services', Himalaya Publications, Mumbai.

Core Elective

Paper-1

A. Management Information Systems

Course Objectives

1. To offer in-depth knowledge on information systems in business and their management
2. To teach the objectives and components of data base management systems
3. To know the approaches involved in developing MIS
4. To enable students to know transaction processing and Support system
5. To gain knowledge on functional Information systems

Unit I Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

Unit II Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

Unit III Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

Unit IV Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

Unit V Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain in-depth knowledge on information systems in business and their management
2. Learn the objectives and components of data base management systems
3. Know the approaches involved in developing MIS
4. Know transaction processing and Support system
5. Gain knowledge on functional Information systems

Suggested readings

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), 'Management Information Systems', McGraw Hill
3. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
5. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill
6. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
7. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
8. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan chand& Sons
9. Sadagopan S (2012), 'Management Information System', Prentice Hall
10. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

B. Managerial Economics

Course objectives

1. To present and developing a microeconomic approach to business decisions.
2. To learn to use the concepts and problems to analyze from the perspective of the firm and the managers' decisions.
3. To help analyze the economic environments in which business entities operate and understand how managerial decisions can vary under different constraints that each economic environment places on a manager's pursuit of his/her goals.
4. To analysis the functioning of markets, the economic behaviour of firms and other economic agents under various market structures, and the economic and social implications of the outcomes
5. To emphasis on the study of the production process and the analysis of interactions in markets, both with the customers and the rival firms.

Unit I Introduction to Managerial Economics and Demand analysis: Nature and significance of Managerial Economics - Economic Approach - Circular Flow of Activity – consumer preference – consumer surplus-Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting

Unit II Production Laws and Cost Analysis: Production laws - Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Cost behavior in short run and long run –Type of Costs- cost-output relationship - Analysis of Risk and Uncertainty.

Unit III Market structure and Price determination: Price Determination Under Different Market Conditions: Characteristics of different market structures - Price determination and firm's equilibrium under perfect competition - monopoly & discriminating monopoly - monopolistic competition and oligopoly.

Unit IV National Income and Business Cycles: Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies-Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

Unit V Macro Economic Environment: Macro Economic Environment - Economic Transition in India – Monetary and Fiscal policies- A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs) – FIIs

Learning Outcomes

After the completion of the course, the students must be able to:

1. Understand the nature and applications of managerial economics in the business decision making.
2. Understand production laws and these are delivering inputs and facilitating to the managers in short and long run
3. Know as to how the organisation attain equilibrium under different market
4. Understand different phases of business cycle and what decision shall be made by the organisation to stand in the competitive business world.
5. Understand macroeconomics environment to compete the global business competition

Suggested Readings

1. **Arya Mala**, (2016), ‘Managerial Economics’, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Brigham & Pappas, (2013), Managerial Economics, Dried & Press
3. Diwedi, D.N (2014), Managerial Economics, Vikas Publishing House, New Delhi

4. Geetika, Ghosh & Choudhury (2011), Managerial Economics, Tata McGraw-Hill, New Delhi
5. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi
6. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
7. Moyer & Harris (2005), Managerial Economics, Cengage Learning, New Delhi,
8. Peterson, Lewis, (2010), Managerial Economics, Prentice Hall of India, New Delhi
9. Salvatore, (2011), Managerial Economics in Global Economy, Thomson Learning.
10. Varshnay, (2011), Managerial Economics, Sultan Chand Publications
11. Yogesh Maheswari (2005), Managerial Economics, PHI Learning, New Delhi

C. Environmental Management Accounting

Course Objectives

1. To teach the basic concepts of environmental management accounting
2. To enable students to gain knowledge on valuation of environmental costs and benefits
3. To gain knowledge on cost benefit analysis and cost effectiveness analysis
4. To know about the use of opportunity cost
5. To teach about total cost assessment

Unit I Environmental Management Accounting: definition- Why do companies use environmental management accounting- Environmental cost categories - Environmental Management Principles- environmental performance evaluation: Indicators, benchmarking

Unit II Valuation of environmental costs and benefits- Types of Economic value - Environmental Benefits and Environmental Costs - Valuing the Environment- benefit transfer – economic valuation of ecosystem services- Assessment of Loss of Ecology - Valuation of Health impacts

UNIT III Cost benefit analysis and Cost effectiveness analysis – Principles, methodology and Limitations – Discounting - Profitability of Pollution Prevention - Payback period – Present value estimation – Internal rate of return

Unit IV Opportunity costs –economically efficient pollution control programmes – Economics of Enforcement - Efficient allocation of pollution from mobile and stationery source

Unit V Total Cost Assessment- Life cycle costing-Green Accounting and Economic indicators

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain knowledge on the basic concepts of environmental management accounting
2. Gain knowledge on valuation of environmental costs and benefits

3. Gain knowledge on cost benefit analysis and cost effectiveness analysis
4. Know about the use of opportunity cost
5. Describe about total cost assessment

Suggested Readings

1. Jasch Christine(2001), Environmental Management Accounting Metrics: Procedures and principles, , Springer Science & Business Media
2. Pall M. Rikhardsson, Martin Bennett, JanJaap Bouma, Stefan Schaltegger (2009), Implementing Environmental Management Accounting: Status and Challenges, Springer Science & Business Media
3. Stefan Schaltegger, Martin Benne tt, Roger L, Burritt, Christine M Jasch (2010), Environmental Management Accounting for Cleaner Production, Springer Science and Business Media
4. Bennett M D , Bouma J J , Wolters T J (2018), Environmental Management Accounting, Springer Science & Business Media

Value Added Course

Paper-1

Entrepreneurial Development

Course Objective

1. **To** acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
2. **To** develop the ability of analyzing and understanding business situations in which entrepreneurs act
3. **To** master the knowledge necessary to plan entrepreneurial activities
4. **To help** develop a preliminary proposal for the most appropriate set of interventions and course of action, within specific time and budget frames, to address a specific development goal in a particular region or setting
5. To discuss and how to prepare the project report and sources of finance steps to start industrial units.

UNIT I Introduction to entrepreneurs: Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT II Entrepreneurship development: Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

UNIT III Project formulation: Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

UNIT IV Project financing: Project Report - Project Appraisal – Technical – commercial appraisal –Financial appraisal– Sources of finance – Steps to start an industrial unit.

UNITV Incentives and subsidies: Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates –Role of DIC,SISI, TCO in entrepreneurial growth

Learning Outcome

After the completion of the course, the students must be able to:

1. Analyse various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and, finally, to contribute
2. Prepare project report and project formulation feasibility report
3. Gain knowledge of basic institutions for entrepreneurship development. Innovation and entrepreneurship
4. Appreciate the entrepreneurial and managerial potentials
5. Prepare project report and sources of finance **and have the knowledge of** government related incentives and subsidies

Suggested Readings

1. Kanishka Bedi(2012), Management and Entrepreneurship, Oxford University press, Delhi
2. Jayshree Suresh(2014), Entrepreneurial Development, Margam publications, Chennai.
3. Narayana Reddy p (2016), Entrepreneurship Text and cases, cengage learning, Delhi
4. Kuralko and Hodgetts (2014), Entrepreneurship in The New Millenium, Cengage learning, Delhi
5. Rajee Roy (2011), Entrepreneurship, Oxford University press, Chennai

6. Robert D Hisrich and others (2010), Entrepreneurship, Tata McGraw Hill Company, New Delhi
7. Sundar K, (2019), Entrepreneurship Development, Vijay Nicole Imprints Pvt Ltd, Chennai

Semester II

Paper-6

Operations Research (Core Course)

Course Objectives

1. To help understand the conceptual aspects of operations research
2. To impart knowledge on Linear programming problem
3. To enable students to learn Assignment and Transportation models
4. To teach game and queuing theories to students
5. To make students learn replacement model and statistical quality control technique

UNIT I Introduction to Operations Research – Meaning – definition – origin and history – characteristic features – need – scope – steps – techniques – application – limitations - Linear programming Problem (LPP) – Meaning – Requirements – assumptions – applications - Formulating LPP – advantages – limitations – formulating LP model

UNIT II Obtaining optimal solution for Linear programming Problem (LPP) – Graphical method – problems – Simplex method for \leq type of LPP & for slack variable case – maximization function – minimization function (simple problems only) – Duality in LPP – meaning - constructing dual LPP

UNIT III Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation method – **Assignment problems** – Features – Transportation problem Vs Assignment problem – Hungarian Method

UNIT IV Game theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game - **Network analysis** – network diagram and critical path problems – Optimal time-cost trade-off schedule – Project crashing – work breakdown analysis

UNIT V Queuing theory – need – objective – application – characteristics – limitations – queuing models I, II, and III – Simulation – meaning – advantages – limitations – Monte-Carlo simulation – finding randomized result – simulation problems - Replacement models - factors for replacement – replacement model – application – determining optimum replacement age (ORA) – Statistical Quality Control (SQC) – meaning of quality – quality control – benefits and techniques – Control charts – control limits – range charts

Note: Ratio of theory and problems will be 20 % and 80 % respectively

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain a good understanding of the models of operations research
2. Apply the various techniques of operations research such as Game Theory, Assignment problem, etc
3. Describe queuing theory and simulation model to students
4. Gain knowledge of replacement model and statistical quality control technique
5. Use network analysis

Suggested Readings

1. **ANAND SHARMA**, (2014), 'Operations Research', Himalaya Publishing House, Mumbai
2. **GURUSAMY S**, (2018), 'Operations Research', Vijay Nicole Imprints Pvt Ltd, Chennai
3. **AGARWAL N P AND SONIA AGARWAL**, (2009), 'Operations Research and Quantitative Techniques', R B S A Publishers, Mumbai
4. **GUPTA P K & GUPTA S P**, (2014), 'Quantitative Techniques & Operations Research', Sultan Chand and Sons, New Delhi
5. **KANTI SWARUP, P.K.GUPTA & MAN MOHAN**, (2010), 'Operations Research', Jain Book Agency, New Delhi
6. **KAPOOR V K**, (2011), 'Operations Research Techniques for Management', Sultan Chand and Sons, New Delhi
7. **SHRIDHARA K BHAT**, (2011), 'Operations Research', Himalaya Publishing House, Mumbai
8. **ARANGI S K**, (2014), 'Applied Operations Research and Quantitative Methods', Himalaya Publishing House

Paper-7

Financial Markets and Institutions (Core Course)

Course objectives

1. To introduce the basic concepts of financial markets
2. To impart knowledge on the working of commercial paper market, including bill market
3. To teach the students on the evolution of capital market
4. To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. To teach students on the working of various credit rating agencies such as CRISIL, etc

Unit I Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - **Call money market:** meaning - features - benefits - Indian call money market - call money rates - **Commercial paper market:** meaning - features - Satellite Dealers (SDs)

Unit II Commercial paper market: meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - **Certificate of Deposit (CD) market:** meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - **Gilt-edged securities market:** meaning - features - Repos, government bonds - importance of gilt-edged market

Unit III Capital Market: meaning –characteristics – evolution and growth – new financial instruments – major issues – **Capital market instruments** – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond

Unit IV Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits – **CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – **DFHIL** – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

Unit V Financial Institutions–meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions –**National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working

Learning Outcome

After the completion of the course, the students must be able to:

1. Understand the basic concepts of financial markets
2. Gain knowledge on the working of commercial paper market, including bill market
3. Describe the evolution of capital market
4. Understand the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. Know the working of various credit rating agencies such as CRISIL, etc

Suggested Readings

~~1. Financial Institutions and Markets, ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), Tata McGraw Hill Publishing Company, New Delhi~~
ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), ‘Tata McGraw Hill Publishing Company, New Delhi
GURUSAMY S, (2017), ‘Financial Institutions and Markets’, Vijay Nicole Imprints Pvt Ltd, Chennai
BHOLE L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
MEIR KOHN, (2004), ‘Financial Institutions and Markets’, Oxford University Press, New Delhi

Paper-8

Insurance and Risk Management (Core Course)

Course Objectives

1. To familiarize the student's competence in Insurance at an advanced level
2. To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc
3. To impart knowledge on the principles of life insurance and types of policies
4. To teach students on the nature and types of non-life insurance policies
5. To make the students understand on the various aspects of risk management

Unit I Introduction to Insurance – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

Unit II Life Insurance Nature and Policy types: Nature of Life Insurance- Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

Unit III Non-Life Insurance and Policy types: Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage –

Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

Unit IV Insurance Market: Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

Unit V Insurance Customers and Risk Management: Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Learning Outcomes

After the completion of the course, the students must be able to:

1. Gain competence on Insurance at an advanced level
2. Describe the basic Insurance, rules, policy , Risk in the workplace, etc
3. Gain knowledge on the principles of life insurance and types of policies
4. Understand the nature and types of non-life insurance policies
5. Familiarize on the various aspects of risk management

Suggested Readings

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi

2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. Nalini P.Tripathy and PrabirPai, (2010), Insurance: Theory and Practice, PHI, India
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), Insurance Theory and Practice, Routledge, UK.
9. Sahoo S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai
10. Periasamy P (2017), 'Risk and Insurance Management', Vijay Nicole Imprints Pvt Ltd, Chennai

Paper-9

Indirect Taxation (Core Course)

Course Objectives

1. To teach the features, and benefits of GST
2. To enable students to learn important definitions on GST
3. To learn the registration procedure relating to GST
4. To teach the various aspects of assessment of GST
5. To learn the important provisions of GST

Unit I Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

Unit II Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

Unit III Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

Unit IV Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.

Unit V Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Course Outcome

After the completion of the course, the students must be able to:

1. Get a better understanding of the features, and benefits of GST
2. Master the important definitions on GST
3. Appreciate the registration procedure relating to GST
4. Understand the various aspects of assessment of GST
5. Gain a better knowledge on the important provisions of GST

Suggested Readings

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra &Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics

Paper-10

Advanced Business Statistics (Core Course)

Objective

To apply statistical techniques for interpreting and drawing conclusion for business problems.

UNIT-I

Partial correlation-Partial correlation coefficient-Partial correlation in case of four variables- Multiple correlation-Multiple regression.

UNIT-II

Theory of probability-probability rules-Bayes theorem-Probability distribution-Characteristics and application of Binomial, poisson and normal distribution

UNIT-III

Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions- large and small samples- Z test and t test.

UNIT-IV

Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity

UNIT-V

F distribution- testing equality of population variances- Analysis of variance-one way and two way classification.

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

Reference Books

1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi
2. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
3. J.K.Sharma, Business Statistics-Pearson Education

4. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
5. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Core Elective

Paper-2

A. Credit Management (Elective Course)

Course Objectives:

1. To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
2. To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
3. To inculcate advanced skills for handling credit management issues
4. To help know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. To understand about retail lending and its banking product

Unit I Introduction and Overview of credit: Principles of Lending : Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk- Model Credit Policy for individual and all types of organisation - **Types of Credit Facilities** : Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - **Credit Delivery** : Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

Unit II Overview of credit policies and project appraisals: The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis- Project / Term Loan Appraisal : Technical Appraisal - Commercial / Market Appraisal -

Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

Unit III Evaluating consumer loans & loan and advances against pledge: Types of consumer loans- Credit analysis of consumer loans- Risk–return analysis of consumer loans- Customer profitability analysis and loan pricing- Fixed Vs floating rates - Hypothecation- Mortgage – Lien- Advances against goods- Document to title to goods – Life insurance policies – Stock exchange securities-Fixed deposit receipts –Book debts-Supply bills- Real Estates – Advance against collateral securities-Corporate Finance – Project Finance

Unit IV Agricultural finance and retail lending: Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Kissan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products

Unit V Credit Monitoring and NPA Management: Credit Monitoring, Supervision & Follow Up : Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - effect of NPA on profitability

Learning Outcome

After the completion of the course, the students must be able to:

1. Understand the basic concepts principles of lending
2. Gain knowledge in making credit plan through suitable financial statement analysis.
3. Understand the risk-returns analysis of providing loans to the consumers.

4. Know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.

Suggested Readings

1. Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi
2. (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
3. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
4. Publications of IIB

B. Organizational Behaviour (Elective Course)

Course Objectives

- 1. To enable** the students basic aspects of organizational behaviour in current scenario
- 2. To helps** students' attitude and approaches of the organization
- 3. To furnish** personality and motivation
- 4. To study** organizational structure and change
- 5. To improve** the ability of students in leadership and communication

UNIT I Introduction: Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT II Perception, attitudes and values: Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant & social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes – values and attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III Personality and motivation theories: Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory), the process theories (Vrooms expectancy and porter and lawler model) contemporary theories – equity theory of work motivation.

UNIT IV Organizational structure: Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that

act as stimulants to change, how to overcome the resistance to change, approaches to organizational change, Kurt Lewins three step model, Kottlers 8 steps plan for implementing change.

UNIT V Leadership approaches: Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership -Communication – communication, function, process, barriers, forms-Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

Learning Outcome

After the completion of the course, the students must be able to:

1. **Gain knowledge on** basic aspects of organizational behaviour in current scenario
2. **Learn** approaches of the organization
3. **Understand** personality and motivation
4. **Gain an understanding of** organizational structure and change
5. **Improve** their ability in leadership and communication

Suggested Readings

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
6. Robbins&Stephen, Organizational Behaviour, Pearson Publication
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
8. **Sundar K and Srinivasan J**, (2016), ‘Elements of Organizational Behaviour’, Vijay Nicole Imprints Pvt Ltd, Chennai
9. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

C. Change Management (Elective Course)

Course Objectives

1. To teach relevant, practical and applicable change management skills to equip students to proactively engage with change processes in the workplace.
2. To improve the student's self-confidence to use change management tools and models to design appropriate change plans for their workplace.
3. To introduce contemporary theory and practice in modern change management processes and the range of tools and methods available to address change challenges and problems
4. To discuss the change management process and its different phases
5. To understand the various techniques and plan for implementing of change

Unit I Introduction to change: change evolution of an organization- inhibit change - Classification of Change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies- Nature of Organizational Change - Perspectives of Organizational Change- Communicating Change - Methods and Techniques for Communicating Change

Unit II Process of change management and resistance to change: Phases of the Change Management Process - Change Management Process Control - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Reactions to Change - Resistance to Organizational Change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance

Unit III Strategies for implementing change:Implementation of Change - the Delta Technique - Developing an Implementation Plan - Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures- Types of Change Management Strategies - Factors Affecting the Choice of a

Change Strategy - Formulating and Facilitating Change - Facilitating Change - Implementing Change

Unit IV Evaluating organizational change, change agent and culture: Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change

Unit V Organizational Development interventions: Organizational Development: Characteristics, assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - classification of OD interventions - OD interpersonal interventions - OD team development interventions - OD intergroup development interventions

Learning Outcome

After completion of this course, the students must be able to:

1. Understand the fundamental concepts of organizational change and its evolution
2. Describe the models of change and technique of managing changes
3. Know impact on recent perspective of organizational changes
4. Discuss the change management process and its different phases.
5. Understand the model of organizational development

Suggested Readings

1. Ian Palmer, (2010), Managing Organizational Change: A Multiple Perspectives Approach, McGraw Hill, New Delhi
2. Jerald M. Jellison, (2011), Managing the Dynamics of Change, McGraw Hill, New Delhi
3. Kirpatrick, D. L., (2015), "Managing Change Effectively", Butterworth, New Delhi
4. Nilakant and Ramanarayan, (2012), "Change Management", Response Books, New Delhi,
5. Radha R. Sharma, (2015), "Change Management", Tata McGraw Hill, New Delhi
6. Todd D Jick, (2011), Managing Change: Text and Cases, McGraw Hill, New Delhi
7. Wamer Burke W (2010), Organization Change theory and Practice, Sage Publication, New Delhi.

Open Elective
Paper-2
Retail Marketing

Course Objectives

1. To help explore the students to know the of retailing and other basic thing
2. To help the students to understand the layout and positioning of retail store
3. To reveal the entire strategies related with retail marketing.
4. To evaluate the customer relationship management
5. To highlight the retail channel management

UNIT I Retailing and retail environment: Introduction, meaning, definition and significance of retailing – Characteristics of retailing-Product retailing Vs service retailing-Indian Vs Global scenario-Future prospective of retailing in India- Micro ad Macro environmental influences on retail environment –Retail consumer buying process –Buying behaviour – Segmentation – Positioning.

UNIT II RETAIL FORMATS AND THEIR LOCATION: Different types of retail store– ownership based – store based, non-store based, web based – franchising in retailing - retail location – factors affecting retail location decision – layout and design - interior & exterior – positioning of retail shops.

UNIT III RETAIL STRATEGIES: Retail strategies, Differentiation strategies, growth strategy, expansion strategy, pricing strategy

UNIT IV INTEGRATED MARKETING COMMUNICATION IN RETAIL: Integrated marketing process, tools of IMC, upcoming tools of IMC, customer relationship management in retailing – introduction, benefits of retail marketing, management of retail, principle of Customer Relationship management strategies, components of customer relationship management – customer relationship management & royalty programme-customers service in retailing.

UNIT V – RURAL RETAILING AND RETAIL CHANNEL MANAGEMENT: Rural retailing – an overview of the India rural market, challenges in Indian rural market, periodic markets, rural retail players in India, Rural relating strategies - Retail channel

management, Retail sales promotion techniques – e retailing in India –role of information technology in retailing- electronic data exchange – bar coding – electronic payment system

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain knowledge of retailing and other basic thing
2. Understand the layout and positioning of retail store
3. Reveal their understanding of the entire strategies related with retail marketing.
4. Evaluate the customer relationship management
5. Highlight the retail channel management

Suggested Readings

1. Andrew J.Navman and Peter Cullon, Retailing Environment, Thomson &Organization
2. Berman, Retail Management 8thEdn., Prentice Hall of India
3. David Gilbert (2003), Retail Marketing Management, Dorling Kindersley (India) Pvt.Ltd., New Delhi.
4. Hustafa, Retail Marketing, Himalaya Publishing House, Mumbai
5. Madhavan P K, (2015), Introduction to retail marketing, Vijay Nicole Imprints Pvt Ltd, Chennai
6. Malcolm Sullivan, Retail Marketing, Sultan chand, New Delhi.
1. Sivakumar (1997), Retail Management, Excel Books, New Delhi
2. Swapna Pradhan (2009), Retailing Management, Tata McGraw-Hill, New Delhi.

Compulsory Paper
HUMAN RIGHTS

Unit I:

Definition of Human Rights – Nature, Content, Legitimacy and Priority – Theories on Human Rights – Historical Development of Human Rights.

Unit II:

International Human Rights – Prescription and Enforcement upto World War II – Human Rights and the U.N.O. – Universal Declaration of Human Rights – International Covenant on Civil and Political Rights – International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

Unit III:

Human Rights Declarations – U.N. Human Rights Declarations – U.N. Human Commissioner.

Unit IV:

Amnesty International – Human Rights and Helsinki Process – Regional Developments – European Human Rights System – African Human Rights System – International Human Rights in Domestic Courts.

Unit V:

Contemporary Issues on Human Rights: Children's Rights – Women's – Dalit's Rights – Bonded Labour and Wages – Refugees – Capital Punishment - Fundamental Rights in the Indian Constitution- Directive Principles of State Policy – Fundamental Duties – National Human Rights Commission.

References:

1. International Bill of Human Rights, Amnesty International Publication, 1988.
2. Human Rights, Questions and Answers, UNESCO, 1982.
3. Mausice Cranston – What is Human Rights.
4. Desai, A.R. - Violation of Democratic Rights in India.
5. Pandey - Constitutional Law.
6. Timm. R.W. - Working for Justice and Human Rights.
7. Human Rights, A Selected Bibliography, USIS.
8. J.C.Johari – Human Rights and New World Order.
9. G.S. Bajwa – Human Rights in India.
10. Amnesty International, Human Rights in India.
11. P.C.Sinha&K.Cheous [Ed] - International Encyclopedia of Peace, Security Social Justice and Human Rights [Vols 1-7].
12. Devasia, V.V. - Human Rights and Victimology.

Magazines:

1. The Lawyer, Bombay.
2. Human Rights Today, Columbia University.
3. International Instruments of Human Rights, UN Publication.
4. Human Rights Quarterly, John Hopkins University, U.S.A.

Semester- III

Paper-11

Security Analysis and Portfolio Management (SAPM)

Course Objectives

1. To introduce the fundamentals of investment decision making including fundamental and technical analysis
2. To impart knowledge on the basics of measuring risk and return
3. To develop the skills required to make portfolio decision making
4. To teach the uses of CAPM and APM
5. To gain an understanding about the process of constructing a portfolio

UNIT I Investment-an overview – Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constraints of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures

UNIT II Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Time value of money:** Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – bond duration

UNIT III Valuation of financial securities: Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts

UNIT IV Portfolio Management: Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance. **Portfolio theory:** portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory

UNIT V Efficient Market Hypothesis: Assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, risk-free an risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio – alternative investment: meaning, features, alternative investment assets – wealth management – an overview

(Theory 60 % and Problems 40 %)

Learning Outcome

After the completion of the course, the students must be able to:

1. **Get good understanding of the techniques of investment analysis**
2. **Gain good understanding of different models of valuation of securities**
3. **Gain mastery over the uses of efficient market hypothesis**
4. **Have a good learning about the uses of CAPM and APM**
5. **Gain an understanding about the process of constructing a portfolio**

Suggested readings

1. **BARUA S K V RAGHUNATHAN AND J R VERMA**, (1992), 'Portfolio Management', Tata McGraw-Hill, Delhi
2. **GURUSAMY S**, (2018), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Pvt Ltd, Chennai
3. **FRANCIS J C**, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi
4. **KEIN S**, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi
5. **RUSSELL J FULLER AND J L FARRELL JR**, (1995), 'Modern Investment and Security Analysis', , McGraw-Hill Book Company, Delhi
6. **DONALD E FISHER AND RONALD J JORDON**, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi
7. **GRAHAM, BENJAMIN AND DAVID L DODD**, (1987), 'Security Analysis', McGraw-Hill, Delhi
8. **ELTON EDWIN J AND M J GRUBER**, (1998), 'Modern Portfolio Theory and Investment Analysis', John Wiley and Sons
9. **SUNIL PARAMESHWARAN**,(2013), 'Interest Rates and Time Value of Money', Tata McGraw Hill, Delhi
10. **KRISHNA G PALEPU, PAUL M HEALY**, (2008), 'Business Analysis & Valuation', Thomson Learning Inc, Delhi

Paper-12

Managerial Accounting

Course Objectives

1. To acquaint the students with the applicability of financial statements for decision making
2. To develop the skills for preparation, analysis and interpretation of financial statements
3. To enable the students to take decisions using management accounting tools
4. To teach the mechanics of preparation of cash flow and funds flow statements
5. To understand standard costing and variance analysis

UNIT I Introduction : Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

UNIT II Analysis of financial statements: Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis

UNIT III Funds flow statement and cash flow statement: Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV Standard Costing and Variance analysis: Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

UNIT V Budget and budgetary control: Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: Question paper shall consist of 20% Theory and 80% Problems

Learning Outcome

After the completion of the course, the students must be able to:

1. Have a good understanding of the applicability of financial statements for decision making
2. Gain knowledge of preparation, analysis and interpretation of financial statements
3. Describe the usage of management accounting tools
4. Prepare cash flow and funds flow statements
5. Gain mastery over the preparation of variance analysis

Suggested Readings

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
2. Maheswari S N, (2014), Management Accounting, Sultan Chand & Sons, New Delhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain S P and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
8. Reddy, T.S. &Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College

Paper-13

Applied Costing (Core Course)

Course Objectives

1. To familiarise the students with the various cost concepts, and elements of cost
2. To enable the students to prepare cost sheets
3. To apply different methods and techniques of cost control
4. To gain knowledge of different methods of payment of wages and incentives
5. To acquaint the students in the application of Marginal costing for Business decision making.

UNIT I Introduction: Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

UNIT II Labour Costing: Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

UNIT III Process Costing: Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

UNIT IV Marginal Costing : Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

UNIT V Cost Management: Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

Note: Question paper shall consist of 20% Theory and 80% Problems

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain familiarity with the various cost concepts, and elements of cost
2. Prepare cost sheets
3. Apply different methods and techniques of cost control
4. Gain knowledge of different methods of payment of wages and incentives
5. Get acquaintance with the application of Marginal costing for Business decision making

Suggested Readings

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Jain S.P & Narang K L, (016), Cost Accounting, Kalyani Publishers, Mumbai
5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

Paper-14

Computerized Accounting with Tally (Core Course)

Course Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. To learn interest calculation

Unit I Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

Unit II Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

Unit III Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting:

Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details
- Attendance Entries - Salary Payment – Pay sheet and Pay Slips

Unit IV Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

Unit V Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

NOTE: 100% practical

Learning Outcome

After the completion of the course, the students must be able to:

1. Prepare the accounts with accounting software
2. Prepare the vouchers and insert into the system
3. File GST returns and prepare GST reports

4. Prepare the financial reports
5. Gain knowledge of interest calculation

Suggested Readings

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
5. Tally Software Package Manual

Core Elective

Paper-3

A. Customer Relationship Management

Course Objectives

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

UNIT I Understanding customers: Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM structures: Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III CRM Planning and Implementation: Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV Service quality: Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V Trends in CRM: CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain skill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gain knowledge on the need and importance of maintaining good customer relationship
4. Gain knowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality

Suggested Readings

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
5. Zikmund, (2001), Customer Relationship Management, Wiley

B. Financial Derivatives

Course Objectives

1. To make the students understand about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures
3. To teach about hedging and the development position of derivatives in India
4. To gain an understanding about the financial derivatives market in India
5. To enable the students to know about stock futures

Unit I Introduction to derivatives –Definition of Financial derivatives- Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market: Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism – Forward Prices Vs Future Prices.

Unit II Options and Swaps – Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

Unit III Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Unit IV Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

Unit V Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –

Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India.

Learning Outcomes

After the completion of the course, the students must be able to:

1. Gain an understanding of the concept of Derivatives and its types
2. Get acquainted about Options and Futures
3. Describe about hedging and the development position of derivatives in India
4. Gain mastery over the financial derivatives market in India
5. Understand about stock futures

Suggested Readings

1. **Gupta S.L., (2008)**, Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. **Kumar S.S.S (2007)**, **Financial Derivatives**, Prentice Hall of India, Delhi
3. **Chance, Don M (2001)**, **Derivatives and Risk Management Basics**, *Cen gage Learning, Delhi*
4. **Stulz M. Rene, (2009)**, Risk Management and Derivatives, *Cen gage Learning, Delhi*

C. Capital Markets

Course Objectives

1. To introduce to students the concept of financial markets
2. To teach the various aspects of regulation of Indian capital market
3. To teach the working mechanism of primary market
4. To enable the students to learn the working mechanism of Stock exchanges
5. To enable the students to learn the concept of underwriting and IPO

UNIT I Introduction: Financial markets - Definition - Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds

UNIT II Regulation of Indian Capital Market: Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.

UNIT III Primary Market: Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing

UNIT IV Stock Exchange: History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.

UNIT V:Underwriting and IPO: Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book – building – Depository services - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading

Learning Outcome

After the completion of the course, the students must be able to:

1. Understand of money market and capital market
2. Describe the working of the primary market
3. Gain familiarity with regard to working of stock exchanges
4. Know the working mechanism of underwriting and IPO
5. Gain an understanding of the regulations governing the Indian capital market

Suggested Readings

1. FRANK J, FABOZZI, FRANCO MODIGLIANI, (2000), 'Capital Markets Institutions and Instruments, Prentice Hall, New Delhi.
2. GURUSAMY, (2014), 'Capital Markets', Vijay Nicole Imprints, Chennai.
3. MOORAD CHOUDHRY, (2000), 'Capital Market Instruments, Analysis and Valuation', FT Press, New York.
4. MAHESH KULKARNI & DR. SUHAS KULKARNI, (2001), 'Capital Markets and Financial Services', Nirali Publications, Mumbai.
5. RAJESH CHAKRABORTHY, SANKAR D.E, (2011), 'Capital Markets in India, Sage Publications, New Delhi

Open Elective

Paper-2

Elements of Financial Services

Course Objectives

1. To enable the students to understand the basics of financial services
2. To introduce the concepts of merchant banking
3. To explain the functions of stock exchanges
4. To facilitate the understanding of the various types of financial services such as mutual funds, leasing, factoring, and bills discounting
5. To teach the fundamental aspects of credit rating

Unit I Introduction: Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

Unit II Merchant Banking: Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management- Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue

Unit III Stock Exchange: Functions - Services - Features - Role - Stock Exchange Traders -Regulation of Stock Exchanges - Depository - SEBI - Functions and Working

Unit IV Mutual Funds, Leasing and Factoring: Mutual funds: Meaning – features – types – advantages and disadvantages – Leasing: Characteristics - Types - Participants - Hire Purchase– Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor- Factoring - Types - Factoring Vs bills Discounting

Unit V Credit Rating - Growth Factors- Credit Rating Process - Global and Domestic Credit Rating agencies – an overview

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain an understanding of the concept of financial services including merchant banking
2. Understand the working of stock exchanges
3. Gain knowledge of leasing and factoring
4. Understand the concept of credit rating
5. Describe the concept, types and advantages of mutual funds

Suggested Readings

1. VASANT DESAI, (2000), 'Financial Markets and Financial Services', Himalayan Publishing House, Mumbai.
2. GURUSAMY S, (2017), 'Essentials of Financial Services', Vijay Nicole Imprints, Chennai, 2017
3. MEIR KOHN, (2010), 'Financial Institutions and Markets', Oxford University Press, New Delhi
4. RAJESH KOTHARI, (2012), 'Financial Services in India: Concept and Application', Sage publications, New Delhi
5. MADHU VIJ & SWATI DHAWAN, (2000), 'Merchant Banking and Financial Services', Jain Book Agency, Mumbai
6. SANTHANAM B, (2010), 'Financial Services', Margam Publications, Chennai
7. GOMEZ CLIFFORD, (2008), 'Financial Markets, Institutions and Financial Services, Prentice Hall of India, New Delhi

MOOCs (Massive Open Online Courses)

Students in consultation with the faculty members of the concerned department may choose a MOOC course in every semester relating to the courses mentioned above. Such a course may be considered in lieu of the core or elective courses or soft skill courses. MOOC courses may be chosen from the SWAYAM, NPTEL and other similar such online platforms approved by the UGC. The credits earned through MOOC courses shall be taken into account while preparing the mark statement.

Field Study and USRR (University Social Responsibility Report)

The aim of the Field Study is to help students connect with the society in the respective discipline. Following are the important features of the Field Study and the USRR:

1. Aim: The Field Study must aim at relating the subject of study with the society in so far as the application and the usefulness of the study are concerned

2. Topic selection: The topic for the Field Study must be chosen by the student in the second semester in the month of February; the process for the same shall begin on 1st February and shall end on the last working day of the month of February. Students are free to select the topic for the Field Study in consultation with the Experts and Faculty Members of their choice, both from within and outside the University

3. Period and duration: The Field Study shall be undertaken for a duration of 15 days in the summer vacation that falls immediately at the end of the second semester of the program and the same should be accounted for the Third Semester of the program

4. USRR: The USSR (University Social Responsibility Report) must be prepared by every student of the program written in 50 to 75 pages. The report shall be written based on the standard research methodology.

5. Review and evaluation schedule:

a. Reviewing the Field work: First week of July

b. Report Review: Second week of August

c. Report submission: First week of September

d. Report Evaluation: Third week of September

6. Faculty Composition: The following members may be nominated for confirming the topic and for evaluating the USRR:

a. Professor and Head of the concerned Department

b. One Faculty member with related field of specialization from the concerned Department

c. One senior faculty member from the Department of Sociology from other Institution

Semester IV
Paper-15
Merchant Banking and Financial Services (Core Course)

Course Objectives

1. To familiarise the students on the various merchant banking services
2. To enable students to understand public issue management, underwriting of securities, etc
3. To teach post-issue activities of merchant bankers
4. To describe the underwriting activities of merchant bankers
5. To make the students understand the functions and working of stock exchanges

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

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

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

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

UNIT V Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing –

hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

Learning Outcome

After the completion of the course, the students must be able to:

6. Gain an understanding of the basics of merchant banking
7. Gain working knowledge of the public issue management
8. Understand the working of stock exchanges
9. Gain knowledge of underwriting of securities
10. Understand the working mechanism leasing, factoring, credit rating, etc

Suggested Readings

1. **GURUSAMY S**, (2017), ‘Merchant banking and Financial Services’, Vijay Nicole Imprints Pvt Ltd, Chennai
2. **Khan M Y**,(2002), ‘Financial Services, Tata McGraw Hill, New Delhi
3. **VERMA J C**, (2011), Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai
4. **ROSE, PETER S., AND FRASER, DONALD R.**(2002), ‘Financial Institutions: Understanding and Managing Financial Services, Tex Business Publications, New York
5. **KINSELLA, RAY**,(2010), ‘New Issues in Financial Services, Powell's Books, Singapore
6. **ANDERTON, BRIAN, ED**,(1995), ‘Current Issues in Financial Services, Macmillan, Mumbai

Paper-16

Business Research Methods (Core Course)

Course Objectives

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
4. To help adopt appropriate statistical tools for drawing Inference
5. To teach students as to write a Research Report

Unit I Introduction to Research: Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

Unit II Problem Formulation: Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

Unit III Data Collection: Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

Unit IV Data analysis and Interpretation using SPSS: Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation –

Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar
– Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

Unit V Report Writing: Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Learning outcome

At the end of this course, students should be able to:

1. Understand the Concepts Relating to Business Research, Types and Process.
2. Identify the Research Problem and Draw the Design.
3. Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
4. Adopt Appropriate Statistical Tools for the Inferences.
5. Write a Research Report.

Suggested Readings

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
5. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
6. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
7. **Prabhu R and Raju D**, (2017), ‘Research Methodology in Business Management’, Vijay Nicole Imprints Pvt Ltd, Chennai
8. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
9. Saravanavel P (2003), Research Methodology. Margham Publishers, Chennai. 2003

Paper-17

International Business (Core Course)

Course Objectives

1. To teach the basics of international business
2. To acquaint students on the international trading environment
3. To gain an understanding on the multinational enterprises
4. To learn the various aspects of international financial management
5. To enable the students to gain an understanding on the recent developments in international business

UNIT I Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNITII International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNITIII Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export

and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNITV Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain knowledge on the basics of international business
2. Get an acquaintance on the international trading environment
3. Understand the multinational enterprises
4. Get the description of various aspects of international financial management
5. Gain an understanding on the recent developments in international business

Suggested Readings

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

COMPULSORY PROJECT WITH VIVA- VOCE EXAMINATION

Objective:

To gain an understanding of core economic principle and how they apply to a wide range of real- world issues. To master the theoretical and applied tools necessary to critique and create economic research. To become familiar with salient developments in the world economy, in present – day and historical contexts.

Course Outcomes: After studying this course the students will be able to:

CO1: Acquire partial knowledge within the chosen area of research for project formation.

CO2: Formulate and handle research projects with a comprehensive and systematic approach.

CO3: Contribute as an individual or in a team in development of technical projects.

CO4: Develop effective communication skills for presentation of projects related activates.

CO5: Provide effective Report Writing Skills in Social Science Research.

Core Elective

Paper-4

A. Consumer Rights and Education

Course Objectives

1. To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2. To give an understanding of the provisions of the Consumer Protection Act
3. To know the methods of creating awareness and education
4. To familiarize students on various aspects of consumer related Legislations and Organizations
5. To make the students aware about the rights and responsibilities of consumers

Unit I Consumer Movement in India- Definition of Consumer- Types of Consumer – Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

Unit II Right of Consumers- Responsibilities of Consumers —unfair trade practices- Caveat emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation

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

Unit IV Consumer related Legislations and Organizations: Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups- voluntary consumer organizations-Consumer Protection Councils -Remedy and Redressal of Grievances

Unit V Consumer awareness and Education in India: Lack of awareness- Lack of access to information -Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights - Role of media in consumer education.

Learning Outcome

At the end of this course, the Students will be able to:

1. Understand the various terms related to Consumers
2. Know the Consumers rights and duties and how to enforce their rights
3. gain knowledge of the provisions and procedures under Consumer Protection Act
4. familiar with Consumer related Legislations and Organisations
5. know the methods of creating awareness and education

Suggested Readings

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. BalakrishnaEradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
5. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency

B. Business Analytics

Course Objectives

1. To enable students to learn the basics of business data analytics platforms
2. To teach quantitative analysis including sampling etc
3. To learn advanced statistical techniques such as multivariate analysis etc
4. To gain an understanding of the nuances of data mining
5. To teach the techniques of regression analysis

UNIT I Introduction to Data Analytics Platform - Visualizing Data - Describing and Summarizing Data - Challenges of Conventional Systems - Intelligent Data Analysis - Analytic Methodologies or Techniques Used in Logical Analysis

UNIT II Quantitative Analysis - Sampling Methods and Estimation – Probability Distributions - Descriptive Statistics - Inferential Statistics - Hypothesis Testing, Explanatory and Predictive Models, and Fact-Based Management to Drive Decisions and Actions - Tools - Analysis vs Reporting.

UNIT III One-Sample Tests - Two Independent Samples Tests - K Related Samples Tests - Measures of Correlation and Association - Multivariate Nonparametric Test for Interdependence - Probability and Decision Making Under Uncertainty - Normal, Binomial, Poisson, and Exponential Distributions

UNIT IV Data Mining - Importing Data into Excel - SQL - Analysis of Variance and Experimental Design - Statistical Process Control - Statistical Reporting - Foundations, Methods, Interpretations in Excel – R – STATA – PSPP – EVIEWS – Machine Learning.

UNIT V Regression Analysis - Estimating Relationships - Linear versus Nonlinear Relationships - Statistical Inference - Time Series Forecasting - Introduction to Optimization and Simulation Modeling – Optimization and Simulation Model - Decision Support System

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain an understanding of the basics of business data analytics platforms
2. Gain knowledge of quantitative analysis including sampling etc
3. Learn advanced statistical techniques such as multivariate analysis etc
4. Describe the nuances of data mining
5. Gain knowledge of techniques of regression analysis

Suggested Readings

1. Bowerman, B. (2016). Business Statistics in Practice: Using Data, Modeling, and Analytics. McGraw-Hill Higher Education
2. Christian Albright, Wayne L. Winston (2015). Business Analytics : Data Analysis and Decision Making 5th Edition, CENGAGE
3. Cliff, T. (2014). Exploratory Data Analysis in Business and Economics: An Introduction Using SPSS, Stata, and Excel: Springer, New York, New York, 215
4. Gert H. N. Laursen, JesperThorlund (2018). Business Analytics for Managers, 2ed: Taking Business Intelligence Beyond Reporting, Wiley
5. Kumar, U. D. (2017). Business Analytics the Science of Data-Driven Decision Making. Wiley
6. Ledolter, J. (2013). Data mining and business analytics with R. John Wiley & Sons
7. Jensen, C. (2017). Data Science for Business: Data Analytics Guide with Strategies and Techniques
8. Prasad R N and Seema Acharya (2016). Fundamentals of Business Analytics, 2ed, Wiley
9. Williams, S. (2016). Business intelligence strategy and Big Data analytics: a general management perspective. Morgan Kaufmann

C. E-Commerce

Course Objectives

1. To enable the students to learn the basics of electronic commerce
2. To introduce students on essential knowledge on Network Infrastructure
3. To enable the students to gain applications knowledge on electronic commerce
4. To enable the students to gain knowledge on security framework
5. To enable the students to gain essential knowledge on directory services and Cyber laws

Unit I: Introduction to e-Commerce: Electronic Commerce and its Benefits– Impact of Electronic Commerce – Classification of Electronic Commerce – Applications of Electronic Commerce Technologies – Business Models – Architectural Framework

Unit II: Network Infrastructure: Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications – Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

Unit III: Consumer Oriented Applications: Consumer Oriented Application, Mercantile Models from the Consumer's perspective – Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.

Unit IV: Securing the Business on Internet: Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Securing the Web Service - Security Network Transaction – Transaction Security – Cryptology – Cryptology Algorithms –Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

Unit IV: Search Engines and Directory Services: Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce

Applications - Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal

Note: Question paper shall cover 100 % Theory

Learning Outcome

After the completion of the course, the students must be able to:

1. Gain an introductory knowledge on electronic commerce
2. Describe about knowledge on Network Infrastructure
3. Gain applications knowledge on electronic commerce
4. Gain knowledge on security framework
5. Gain essential knowledge on directory services and Cyber laws

Suggested Readings

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
2. Jaiswal.S. (2000). E-Commerce I(Electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd.
3. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
4. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
5. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited.
6. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
7. Viswanathan, S. (2012). The Indian Cyber Law. New Delhi: Bharat Law House