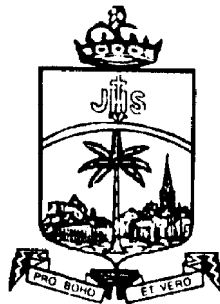


**M.Com.**  
**SYLLABUS: 2010-2012**

**CHOICE BASED CREDIT SYSTEM  
(CBCS)**



**St. JOSEPH'S COLLEGE (Autonomous)**

*Re-accredited with A+ Grade by NAAC*

*College with Potential for Excellence by UGC*

**TIRUCHIRAPPALLI - 620 002, INDIA**



## FEATURES OF CHOICE BASED CREDIT SYSTEM PG COURSES

The Autonomous (1978) St. Joseph's College, Reaccredited with A+ Grade from NAAC (2006), had introduced the Choice Based Credit System (CBCS) for PG courses from the academic year 2001 – 2002. As per the guidelines of Tamil Nadu State Council of Higher Education (TANSCHE) and the Bharathidasan University, the College has reformulated the CBCS in 2008 – 2009 by incorporating the uniqueness and integrity of the college.

### OBJECTIVES OF THE CREDIT SYSTEM

- ✓ To provide mobility and flexibility for students within and outside the parent department as well as to migrate between institutions
- ✓ To provide broad-based education
- ✓ To help students learn at their own pace
- ✓ To provide students scope for acquiring extra credits
- ✓ To impart more job oriented skills to students
- ✓ To make any course multi-disciplinary in approach

### What is credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. For viability and conformity to the guidelines credits are awarded irrespective of the teaching hours. The following Table shows the relation between credits and hours.

Sem.	Specification	No. of Papers	Hour	Credit	Total Credits
I – IV	Core Courses (Theory & Practical)	14	6	14 x 5	70
	Project	1	--	1 x 5	Additional
I – IV	3 – Core Electives	3	4	3 x 4	12
	2 – Inter Dept. Courses (IDC)	2	4	2 x 4	08
I – IV	SHEPHERD – Extension Activity	~	70	5	Additional

Total Minimum Credits	90
Total Additional Credits (Compulsory)	10
Other Additional Credits (Dept. Specific)	....

However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For PG courses a student must earn a minimum of 90 credits and 10 compulsory credits as mentioned in the above table. The total number of courses offered by a department is 20. However within their working hours a few departments can offer extra credit courses.

### Course Pattern

The Post Graduate degree course consists of three major components. They are Core Course, Elective Course and Inter Department Course (IDC). Also 2 compulsory components namely Project / Project related items and Shepherd, the extension components are mandatory.

### Core Course

A core course is the course offered by the parent department, totally related to the major subject, components like Practical, Projects, Group Discussion, Viva, Field Visit, Library record form part of the core course.

### Elective Course

The course is also offered by the parent department. The objective is to provide choice and flexibility within the department. The student can choose his/her elective paper. Elective is related to the major subject. The difference between core course and elective course is that there is choice for the student. The department is at liberty to offer three elective courses any semester. It must be offered at least in two different semesters. The Staff too may experiment with diverse courses.

### Inter Department Course (IDC)

IDC is an inter departmental course offered by a department for the students belonging to other departments. The objective is to provide mobility and flexibility outside the parent department. This is introduced to make every course multi-disciplinary in nature. It is to be chosen from a list of courses offered by various departments. The list is given at the end of the syllabus copies. Two IDC s must be taken by students which are offered in Semester II & III.

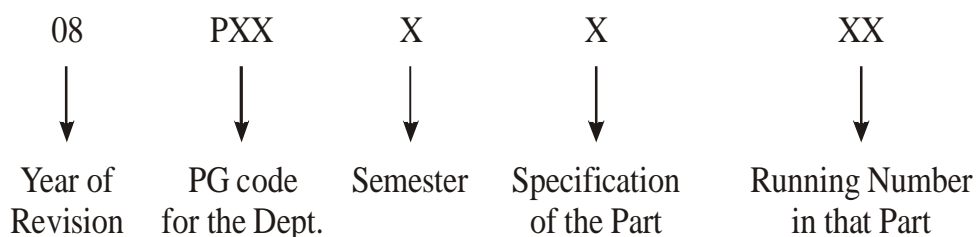
Day College (Shift-I) student may also take an IDC from SFS (Shift-II) course and vice versa

This provision enables students to earn extra credits. For the Shift – I students it is offered in their last hour and for the Shift-II

(Course) students in their first hour. The IDC are of application oriented and inter-disciplinary in nature.

### Subject Code Fixation

The following code system (9 characters) is adopted for Post Graduate courses:



01 – Core Courses: Theory & Practical

02 – Core electives

03 – Additional Core Papers (if any)

04 – Inter Departmental Courses

05 – Project (compulsory)

06 – Shepherd (compulsory)

### CIA Components

The CIA Components would comprise of two parts: (1) Test Components conducted by Controller of Examination (COE) and (2) Teacher specific component. The two centralized tests will be conducted by the COE (Mid-Semester Test & End-Semester Test) for 30% each administered for 1 hour and 30 minutes duration. The remaining 40% would comprise of any four components as listed below and will be carried out by the faculty concerned for that paper.

- ✓ Assignment, Quiz (Written / Objective), Snap test, Viva-Voce, Seminar, Listening Comprehension, Reading Comprehension, Problem Solving, Map Reading, Group Discussion, Panel Discussion, Field Visit, Creative Writing, Open Book Test, Library Record, Case Study.
- ✓ As a special consideration, students who publish papers in referred journals would be exempted from one of the teacher specific internal components in one of the papers. At the beginning of each semester, the four internal components would be informed to the students and the staff will administer those components on the date specified and the marks acquired for the same will be forwarded to the Office of COE.

## Question Pattern

Pattern	Mid & End Semester Test	Semester Exam
Part A : Objective (Both Theory and problem papers)	10 x 0.5 = 5 marks	20 x 1 = 20 marks
Part B : Theory Paper	3 x 3 = 9 marks (Either or type)	5 x 7 = 35 marks (Either or type)
Problem paper	2 x 4.5 = 9 marks (Two out of three)	5 x 7 = 35 marks (Five out of six)
Part C : Theory Paper	2 x 8 = 16 marks (Two out of three)	3 x 15 = 45 marks (Either or type)
Problem paper	2 x 8 = 16 marks (Two out of three)	3 x 15 = 45 marks (Three out of five)

## Evaluation

For each course there are formative continuous internal assessment (CIA) and semester examinations (SE) in the weightage ratio 50:50. Once the marks of CIA and SE for each course are available, the Overall Percentage Mark (OPM) for a student in the programme will be calculated as shown below:

$$OPM = \frac{\sum_i C_i M_i}{\sum_i C_i} \text{ where } C_i \text{ is the credit earned for that course in any}$$

semester and  $M_i$  is the marks obtained in that course.

The Scheme of Over-all Results is as follows:

Class	PG	
	Arts (OPM)	Science (OPM)
SECOND	50 to 59.99	50 to 59.99
FIRST	60 to 74.99	60 to 79.99
DISTINCTION	75 & Above	80 & Above

The performance in Compulsory credits in Project and Project related items and in Shepherd programme is indicated by a pass and is not taken into account for computing OPM.

## Declaration of Result

Mr. /Ms. \_\_\_\_\_ has successfully completed M.Sc. / M.A. degree course in \_\_\_\_\_. The student's overall average percentage of marks is \_\_\_\_\_ and has completed the minimum 90 credits. The student has acquired 10 more compulsory credits from Project and Shepherd courses. The student has also acquired \_\_\_\_\_ (if any) extra credits from courses offered by the parent department.

## COURSE DETAIL

SEM	CODE	SUBJECT TITLE	HR	CR
I	10PCO1101	Advanced Corporate Accounting	6	5
	10PCO1102	Indirect Taxation	6	5
	10PCO1103	Advertisement and Sales Promotion	6	5
	10PCO1104	Executive Skills Development	6	5
	10PCO1105	Corporate Secretaryship	6	5
	TOTAL FOR SEMESTER I			30
II	10PCO2106	Research Methodology	7	5
	10PCO2107	E-commerce and Cyber Marketing	6	5
	10PCO2108	Cost System and Cost Control	7	5
	10PCO2109	Human Resource Management	6	5
	10PCO2401	IDC 1- Financial Accounting for Managers	4	4
	TOTAL FOR SEMESTER II			30
III	10PCO3110	Financial Services	7	5
	10PCO3111	Quantitative Techniques	8	5
	10PCO3112	NGO Management	7	5
	10PCO3402	IDC 2 – Management Concepts & Organizational Behavior	4	4
	10PCO3201A	Elective 1 – Advanced Computerized Accounting (OR)	4	4
	10PCO3201B	Database Management		
TOTAL FOR SEMESTER III			30	23
	10PCO4113	Global Financial Management	8	5
	10PCO4114	Business Ethics	8	5
IV	10PCO4501	Project Work & In- Plant Training Report	6	5
	10PCO4202A	Elective 2 – Consumer Behavior (OR)	4	4
	10PCO4202B	Organizational Behavior		
	10PCO4203A	Elective 3 – Strategic Management (OR)	4	4
	10PCO4203B	Export and Import Procedures and Documentation		
	TOTAL FOR SEMEMSTER IV			30
I-V		SHEPHERD		5
III	10PCO3301	InPlant Traning Report (Extra Credit)		4
Out Standing Credit ( Paper Presentation in International, National Conferences and Seminars)				2
TOTAL CREDITS INCLUDING ADDITIONAL CREDITS FOR ALL SEMESTERS				106

Sem – I  
10PCO1101

Hours/Week: 6  
Credit: 5

## **ADVANCED CORPORATE ACCOUNTING**

### Objectives

- To enable the students to have working knowledge in corporate and special accounts.
- To provide knowledge on the importance of Human Resources Accounting and Machine based accounting

### Unit – 1

Amalgamation – As merger, Amalgamation as Purchase – Absorption – External Reconstruction. Calculation of Purchase Consideration under various methods – Realization of Various Assets and Liabilities- As Per Accounting Standard 14 (20 hrs)

### Unit – 2

Accounts of holding companies – Calculation of Goodwill, Capital Reserve, Minority Interest, Un-Realized Profit, Capital and Revenue Profits and Mutual Owings – Consolidated Balance Sheet- As per Accounting Standard 21. (20 hrs)

### Unit – 3

Insurance Company accounts – Final Accounts of Life Insurance and General Insurance Business (20 hrs)

### Unit – 4

Special Accounts – Farm Accounts, Hotel accounts, Hospital accounts and Accounts of Electricity Company. (20 hrs)

### Unit – 5

Software Accounting as per IAS 2,7and 9 – Inflation Accounting – Human Resource Accounting and Mechanized Accounting. (10 hrs)



**Text Book**

1. Shukla Mc, Grewal TS & Gupta SC, (2006), Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi.

**References**

1. Jain and Narang, (2003), Advanced Accounting – Kalyani Publishers, New Delhi.
2. Gupta and Radhasamy, (2003), Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi.
3. Maheswari SN, (2003), Corporate Accounting – Vikas Publishing House, New Delhi.

Theory 20%; Problems 80%

Sem – I  
10PCO1102

Hours/Week: 6  
Credit: 5

## INDIRECT TAXATION

### Objectives

- To expose the students to the concepts of indirect taxes
- To familiarize the students with the recent developments in indirect taxation.

### Unit – 1

Indirect taxes – An Introduction – Special features – Contribution to Government Revenues – Taxation under the constitution – Advantages – Limitations – Changes made in the latest Budget. (10 hrs)

### Unit – 2

Central excise act 1944 – Applicable laws for central excise – Levy and collection of Excise Duty – Administrative setup – Composition of board – Powers of the Board – Excitability and manufacture – Valuation of excisable goods – Registration. (20 hrs)

### Unit – 3

Origin of MODVAT – its implications – CENVAT – Difference between MODVAT and CENVAT – Advantages of CENVAT – VAT – Exemptions – Excise concessions for promotion of exports – Export procedures – Demand, Refund, Rebate of excise duty. (20 hrs)

### Unit – 4

Customs Act 1962 – Historical background – Important concepts – Levy and collection – Types of customs duties – Re importation of goods – Abatement of duty on damaged or deteriorated goods – Valuation of goods – Problems on Valuation – Customs duty drawback. (20 hrs)

### Unit – 5

Central Sales Taxes Act 1956 – Constitutional background – Objectives – Scope – Key definition levy and collection – Sales and

deemed sales – Inter –State and intra –State Sales – Movement of goods from head office to branch office – Consignment transaction – Registration – GST – Concepts of Implications. (20 hrs)

#### Text Book

1. Datey . V.S. (2008), Indirect Taxes – Taxman Publication Pvt Ltd, New Delhi

#### Reference

1. Balachandran . V, (2008), Indirect Taxes, Sultan Chand Publishers, New Delhi.

Sem-I  
10PCO1103

Hours/Week: 7  
Credit: 7

## ADVERTISEMENT AND SALES PROMOTION

### Objectives

- To give the students a basic knowledge of advertising as a means of sales promotion.
- To introduce the students to the modern method of advertising.

### Unit-1

Advertising - Its purpose, Scope and function – Classification – Social and economic aspects of advertising, ethical issues in advertising – Need for advertising. (15hrs)

### Unit-2

Advertising process – Advertising strategy – psychology – effectiveness of advertising – buying behavior – audience perception – setting advertising objectives, advertisement planning and organization – advertisement copy. (15hrs)

### Unit-3

Advertising media – Role of Media – print media – radio and television – Media research – Media selection – Advertising budget – Evaluation of effectiveness of advertising – Areas of assessment – Media testing. (15hrs)

### Unit-4

Sales Promotions – Scope – Function and importance – Sales promotion methods – Fundamental of successful selling – Case studies – Retail marketing. (15hrs)

### Unit-5

Salesmanship – Salesmen Recruitment and Training – Personnel selling – Skills for good salesmanship – Training of sales personnel – motivating and evaluating sales personnel – sales records – rewarding good salesmanship – case studies. (15hrs)

**Text Books**

1. Mahendra Mohan, (1996) Advertising Management, Tata McGraw Hill Publishing Co., Ltd., New Delhi. (Unit - 1 to 3)
2. Daver, (1980) 'Salesmanship & Advertising' Progressive Publishers Bombay. (Unit - 4 to 5)

**References**

1. Philip Kotler, (1998) 'Marketing Management' Prentice Hall of India (P) Ltd., New Delhi.
2. Rathore, (1990) 'Advertising Management' Himalaya Publishing House New Delhi.
3. Pillai & Bhagavathi, (2000) 'Salesmanship' S.Chand & Co Ltd., New Delhi.

Sem – I  
10PCO1104

Hours/Week: 6  
Credit: 5

## EXECUTIVE SKILLS DEVELOPMENT

### Objectives

- To enable the student to know himself and to develop his personality
- To equip him with some basic communication skills

### Unit – 1

Self Discovery Self- Meaning – Types – Johari Window – Self Knowledge – Self Acceptance – Self Appreciation – Self esteem – Personality – Difference between self and Personality – Factors – affecting Personality – Types. (15 hrs)

### Unit – 2

Complexes – Meaning – Nature – Types – Interpersonal – Relationship – Transactional Analysis – Life Positions – Developing Positive attitudes – Sources – Formation – Types – Attitudes and their results. (15 hrs)

### Unit – 3

Stress – Meaning – Causes – Types – Coping with Stress – Counseling – Meaning – Assumptions – Goals – Process – Skills required by the Counsellor – Approaches to counseling (15 hrs)

### Unit – 4

Communication – Meaning – Features – Kind – Body Language – Interview Skills – Group Discussion – Group Dynamics – Team Work (20 hrs)

### Unit – 5

Time Management – Reading Skills – Listening Skills – Taking Notes – Art of Public Speaking – Writing Skills – Emotional Intelligence. (25 hrs)

**Text Book**

1. Rajiv K Mishra, (2008), Personality Development, Rupa Publication, New Delhi.

**References**

1. Prem Bhalla, (2008), The Portrait of a complete man, Pusthak Mahal, New Delhi.
2. Charled C Manz, (2008), The Power of failure, B K Publication New Delhi.
3. Jyotsna Cadafy, (2008), Understanding emotional IQ, Pusthak Mahal, New Delhi.

Sem- I  
10PCO1105

Hours/Week: 6  
Credit: 5

## CORPORATE SECRETARYSHIP

### Objectives

1. To enable the students to understand the procedures in Company Law.
2. To enable them to acquire skills needed for socially relevant and good corporate governance

### Unit -1

Concept of Corporate Governance – meaning and definition, scope, nature. Governance Vs. Management. Objectives and Principles of Corporate Governance, factors influencing quality of Corporate Governance, barriers to good Corporate Governance and significance. Company administration – Hierarchy – Shareholders, Board of Directors. (20 hrs)

### Unit -2

Company Secretary – Who is a Secretary? Importance – Types – Positions – Qualities – Qualifications – Appointments and dismissals – Powers – Rights – Duties – Liabilities. Role of Company Secretary as a Statutory Officer, as a coordinator and as a Administrative Officer (16 hrs)

### Unit -3

Appointment of Director - Removal of Director – Rights – Liabilities . Law Governing Meetings – Requisites of valid meeting – Chairman of a meeting – Appointments – Duties and Powers – Notice – Agenda - Quorum – Motion – Resolution – Methods of Voting – Minutes. (18 hrs)

### Unit -4

Kinds of Company Meetings – Board of Directors meetings – Statuary meetings – Annual General meeting – Extraordinary General meeting – Duties of a Company secretary relating to the meetings. (20 hrs)



**Unit -5**

Drafting of Correspondence – Relating to the meetings – Notices – Agenda – Chairman’s speech – Writing of minutes.

(16 hrs)

**Text Book**

1. Kuchhal, M.C, (1997), ‘Sequential Practice’ Vikas publishing house Pvt. Ltd., New Delhi.

**References**

1. Prasanta K. Gosh and Balachandran, V, (2000), Company Law and Practice –II, Sultan Chand & Sons, New Delhi.
2. Autar Singh, (1986), ‘Company Law’, Eastern book Co., Lucknow.
3. Ashok K. Bagrial, (1992), ‘Company Law’, Vikas publishing house Pvt. Ltd., New Delhi.
4. Kapoor, N.D, (2006), ‘Elements of Company Law’, Sultan Chand & Sons, New Delhi.
5. Bansal, CL, (2005), Corporate Governance-Law, Practice, procedures with case studies, Taxmann Allied services (P) Ltd.

Sem – II  
10PCO2106

Hours/ Week: 7  
Credit: 5

## RESEARCH METHODOLOGY

### Objectives

- To enable the students to understand the basic concepts of research methods
- To make students to acquire skills for social sciences research

### Unit – 1

Research – Definition – Meaning – Characteristics – Types of research – Social Science Research – Case Study – Social Survey – Census Survey – Meaning – Characteristics (18 hrs)

### Unit – 2

Selection and Formulation of research Problem – Testing Hypothesis – Their nature and role preparation of a research and design (16 hrs)

### Unit – 3

Sampling – Meaning – Characteristics – Methods – Errors – Data Collection – Primary sources and Secondary sources. (16 hrs)

### Unit – 4

Processing and analysis of data – Statistical treatment – Descriptive, Z-test, T-test,  $\chi^2$ - test, ANOVA, Correlation and regression – Use of Statistical Package – Entering data using Spreadsheet – Excel functions and formulas. (22 hrs)

### Unit – 5

Report Writing – Purpose – Types – Contents of reports – Planning report writing – Steps in drafting reports – Research report format – Principles of writing – Documentation: Footnotes and Bibliography. (18 hrs)

**Text Book**

1. Kothari, C.R, (1990), *Research Methodology*, Wishwa Prakashan, New Delhi.

**References**

1. Wilkinson and Bhandarkar, (1993), *Methodology and Techniques of Social Research*, Himalaya House, Mumbai.
2. Krishnaswami, O.R, (1993), *Methodology of Research in Social Sciences*, Himalaya House, Mumbai.
3. Devendra Thakur, (1993), *Research Methodology in Social Sciences*, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (1998), *Research Methodology*, Mangal Deep, Jaipur.

Sem – II  
10PCO2107

Hours/ Week: 6  
Credit: 5

## **E- COMMERCE AND CYBER MARKETING**

### Objectives

- To enable students gain knowledge about e-commerce and its various components.
- To help students learn the importance and application of electronic media for marketing of goods and services.

### Unit - 1

Concept of Cyber Space and Internet: Advantages and Challenges in using Internet, Types of Cyber Net; Cyber space Community; Concept of world wide web; Futures of Internet; Domain Name – IP address – networks – types of network – Design and layout on the web; Universal guidelines; Home page, front page, fact page, narratives, forms, pictures, links and thumbnail galleries; Budget consideration; Taking orders on the web; Accepting payments – Website evaluation. (15 hrs)

### Unit - 2

History of Internet marketing – Benefits of Internet marketing and limitations – security concern in Internet Marketing – Recent issues in Internet Marketing – E- market – Types of E-market place – Importance of Cyber Marketing, marketing planning for Cyber marketing – Media and marketing strategies for Internet; Building dialogues and learning relationship with individual customer; Customer focused strategies and tactics – Advertising on the internet; Copy writing for interactive media, Public relations and promotion on the internet; Interactive kiosks in the retail environment, Measuring the effectiveness of Interactive media. (15 hrs)

### Unit - 3

Introduction to E-Commerce; Meaning and concept; Electronic commerce Vs Traditional commerce; Media convergence; E-Commerce and e-business; Channels of e-commerce; Business

applications of e-commerce; (B2B, B2C, C2C, C2B, C2G, G2C) Need for e-commerce, e-commerce as an electronic trading system – special features..

Business models of e-commerce and infrastructure; E-commerce models; supply chain management, product and service digitisation, remote servicing, procurement; E-commerce resources and infrastructure, resources and planning for infrastructure. Payment system in online shopping. (20 hrs)

#### Unit - 4

Business to customer – Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order – selection and prioritisation, order scheduling, order fulfilling and delivery, order billing and payment management; post sales service.

Electronic payment systems; special features required in payment systems for e –commerce types of e –payment systems; E –cash and currency servers, e –cheques, credit cards, smart cards, EFT –electronic purse and debit cards; Business issues and economic implications; Operational, credit and legal risks of e – payment systems; components of an effective electronic payment system. (20 hrs)

#### Unit - 5

Security issues in E –commerce; Security risks of e – commerce, exposure of resources, types of threats, sources of threats, Security tools and risk – management approach, e – commerce security and a rational security policy for e –commerce; corporate digital library; IT Act 2000. Regulatory and legal framework of E –commerce; cyber laws – aims and salient provisions; cyber crimes – cyber laws in India and their limitations; taxation issues in e –commerce. (20 hrs)

#### Practicals

- Web page creation. (html, front page edit etc)
- Voice chat, Google chat, skype chat.

- Online advertisement.
- E –commerce websites (Train ticket booking, online purchase, airlines booking through online.)
- Online library (Wikipedia, Encarta, acnielsan etc)
- E –banking services (entering into e –banking operations, procedures)

### Text Book

1. Joseph S. (2005), E-Commerce an Indian Perspective, Prentice hall of India Pvt Ltd. New Delhi

### References

1. Dr.K.Abirami Devi & Dr.M.Alagammai (2009), E – Commerce, 1st Edition, Margham Publications, Chennai
2. David Whitely[2008]e-commerce,Strateeeeeeegy,technologies and Applications,TataMcGraw-Hill Publishing company Limited,New Delhi
3. Kamalesh N Agarwala[2008]Business onthe net,An introduction to the 'Whats' And 'Hows' of e-commerce macmilan india Limited,New Delhi



Sem – II  
10PCO2108

Hours/Week: 7  
Credit: 5

## **COST SYSTEM AND COST CONTROL**

### Objectives

1. To enable the students to understand the Principles and procedures of advanced Cost accounting.
2. To help the students apply the principles procedures of cost accounts in different practical situations.

### Unit – 1...

Management Information System with reference to cost accounting. Steps in MIS development. Level of Management and Reporting – Objectives of Management Information System. General principles of presentation with reference to Cost a/c (15 hrs)

### Unit – 2

Process Costing – Normal Loss – Normal Gain – Abnormal Loss – Abnormal Gain – Equivalent production (FIFO method) – Equivalent production with opening stock – Equivalent production (Average Method) Inter Process Profits. (27 hrs)

### Unit – 3

Activity Based Costing: Meaning of ABC, definitions – Stages in activity based costing – Purposes and benefits of ABC – Comparison with traditional method of costing – Practical sums. (15 hrs)

### Unit – 4

Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing – differential and direct cost. Total Quality Management: Introduction – Operationalising TQM – Six -C of TQM – Overcoming total quality paralysis – The missing link of TQM. (28 hrs)



## Unit – 5

Cost determination and distinct from cost control – cost control – various techniques used for the same control over wastage, scrap, spoilage and defectives – various techniques of cost reduction such as work study, time and motion study – value engineering – Learning curve – Facts for the success of cost reduction programme – General principles of cost Audit. (20 hrs)

### Text Book

1. Pillai.R.S.N and Bagavathi.V, [2009], Cost Accounting S.Chand&company Ltd,New Delhi.

### References

1. Jain S.P. and Narang, K.L, (2008), "Advanced Cost Accounting", Kaalyani publishers New Delhi.
2. Charles T. Horngren, "Cost Accounting – A Managerial Emphasis" (19th edition) Prentice Hall of India (P) Ltd, New Delhi.
3. Ratnam, P.V., "Costing Adviser Kitap Mahal, Allahabad.
4. Nigam Sharma, "Advanced Cost Accounting" Himalaya Publishing House, New Delhi.

Theory 40%; Problem 60%

Sem – II  
10PCO2109

Hours/Week: 6  
Credit: 5

## HUMAN RESOURCE MANAGEMENT

### Objectives

- To enable the students to understand the important concepts of personnel management
- To develop the students to be aware of the human resource

### Unit – 1

Human Resource Management – Evolution and Environment  
– Functions of HRM – Line Staff view of HRM – HRM and competitive advantage – International HR Practices – Ethical Issues in HRM  
(20 hrs)

### Unit – 2

Strategic HRM – Role of HRM in Corporate Goal Setting – Levels of Strategic Management – Models of Strategic HRM – Applications of Strategic HRM – HR Planning – Concept; Organization and Practices.  
(15 hrs)

### Unit – 3

Job analysis – Components – Job Description and Specification – Recruitment – Characteristics and types – Selection Process – Tests and Interviews – Induction and Socialization – Performance Evaluation – Purpose – Factors affecting Performance – Performance Management System.  
(25 hrs)

### Unit – 4

Training and development – Need and Importance – Assessment of training needs – Training and development and various categories of Personnel – Career Planning and development – Career Counseling, Promotion and transfer – Retirement and other separation Processes.  
(15 hrs)

**Unit – 5**

Compensation administration – Developing a sound compensation Structure – Incentives and Benefits – Grievances handling and discipline – Collective bargaining – HRM in changing Environment – HRM in virtual Organization. (15 hrs)

**Text Book**

1. Pravidurai, (2010), Human Resources Management, Pearson Education, New Delhi.

**References**

1. Memoria C.C, (1999), Personnel Management, Himalaya, New Delhi.
2. Edwin Flippo, (1984), Personnel Management, Tata McGraw Hill, New Delhi.
3. Stephen P.Robins, (2000), Organisational Behaviour, Prentice Hall of India Ltd, New Delhi.

Sem – II  
10PCO2401

Hours/Week: 4  
Credit: 4

## **IDC 1: FINANCIAL ACCOUNTING FOR MANAGERS**

### Objectives

- To acquaint students with the accounting Principles and practices.
- To make the students to be familiar with basics of cost accounting and Management accounting.

### Unit – 1

Introduction to Accounting: Objectives, Nature, Concepts and Conventions and Scope of Financial Accounting, Cost Accounting and Management Accounting; Management Accounting and Managerial Decisions; Management Account's Position, Role and Responsibilities. (5 hrs)

### Unit – 2

Journal – Meaning – Recording of transaction in Journal – Ledger – Meaning – Posting into the Ledger – Balancing the Accounts – Preparation of Trail Balance. (10 hrs)

### Unit – 3

Financial Statements – Meaning – Definition – Preparation of trading, Profit and Loss Account and Balance Sheet (Problems with Simple adjustments) (20 hrs)

### Unit – 4

Costs – Meaning – Definition – Types – Cost Accounting – Elements of Cost – Preparation of Cost Sheet. (12 hrs)

### Unit – 5

Funds Flow Analysis – Meaning – Importance – Limitations (Simple Problems) Cash Flow Analysis – Meaning – Sources and Application – Managerial Uses (Simple Problems) (13 hrs)

**Text Books**

1. Grewal T.S, (1997), Double Entry Book Keeping, Published by Sultan Chand & Sons, New Delhi. (Unit - 1 to 3)
2. Jain & Narang (2009), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi. (Unit - 4)
3. Maheshwari S.N, (1998), Management Accounting, Published by Sultan Chand & Sons, New Delhi. (Unit - 5)

**References**

1. Man Mohan and Goyal G.N, (1986), Principles of Management Accounting, Sahitya Bhawan, Agra.
2. Khan and Jain, (1997), Financial Management, Tata McGraw Hill, New Delhi.
3. Shukla M.C and Grewal, (2000), Advanced Accounting, Sultan Chand & Sons, New Delhi.
4. Maheshwari S.N & Maheshwari S.K, (2005), Introduction to Accounting, Vikas House Pvt Ltd, New Delhi.

Sem – III  
10PCO3110

Hours/Week: 7  
Credit: 5

## FINANCIAL SERVICES

### Objectives

*To expose the students to the contemporary theory and practice of Indian Financial Services Sector*

*To familiarize the students with various types of Financial Services and their role in Social Change.*

### Unit – 1

Financial Services – Features and Functions – Constituents of Financial Services – Evolution and Environment – Regulating Authorities of Financial Services – Indian Financial System, an Overview – Non-Banking Financial Companies – Recommendations of Kalyansundaram Committee Report. ( 23 hrs)

### Unit – 2

Merchant Banking – Scope, Functions and Issues – Regulations Governing Merchant Banking Activities – Lease Financing – Concepts and Classifications, Significance and Limitations – Funding aspects of Leasing – ICAI Guidelines. Hire – Purchase Financing and Consumer Credit – Concept and Legal frame Work. (18 hrs)

### Unit – 3

Factoring and Forfeiting – Meaning and Mechanism – Types of Factoring – Evaluation of Factoring business in India – Forfeiting Meaning and Characteristics – Venture Capital Financing – Meaning and Types – SEBI Guidelines. (23 hrs)

### Unit – 4

Housing Finance – NHB Directions – NHB Guidelines – Housing Finance Scheme – Funding of HFCs – Insurance Services – Insurance Policies – Malhotra Committee Frame Work. ( 23 hrs)

**Unit – 5**

Credit Rating – Purpose and Process – Credit Rating Services in India – National Depository System – Stock Markets – Primary Market and Secondary Market – OTCEI – NSE – BSE – Share Market Indices. ( 18 hrs)

**Text Book**

1. Joseph Anbarasu *et.al*, (2008), Financial Services, Sultan Chand and Sons, New Delhi.

**Reference**

1. Khan M.Y. (1998), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.

Sem-III  
10PCO3111

Hours/week: 8  
Credit: 5

## QUANTITATIVE TECHNIQUES

### Objectives

1. To acquire working knowledge in Operation Research and Resource Management Techniques.
2. To help students to learn decision making techniques for cost minimization and profit maximization

### Unit – 1

Operation Research – Origin and Development – Role in decision making – Characteristics – Phases – General approaches. Linear Programming Problem – Applications and limitations – Limitations- Formulation of LPP – Graphical – Solution – Simplex Method. (28 hrs)

### Unit – 2

Transportation Problem – Moving towards Optimality – Stepping stone method – Unbalanced Transportation Problem- Assignment Problem. (20 hrs)

### Unit – 3

Inventory Management – Types of inventory – Need for Inventory Control – Economic Order Quantity – Quantity Discount – EOQ with Shortage costs Safety Stock and uncertainty -Queuing theory – Game theory. (24 hrs)

### Unit – 4

Replacement Decision – Replacement Policy without change in money value. Replacement of items that fail completely (Group replacement) (20 hrs)

### Unit – 5

Decision analysis – The EMV Criterion – EOL and EVPL- Decision Tree Analysis – Pert/CPM – Construction of net work diagram – Simple CPM Calculation. (28 hrs)



**Text Book**

1. Kant swarup et al, (2006), Operations Research, Sultan Chand & Sons, New Delhi.

**References**

1. Gupta P,K&Manmohan, (2005), Operation Research Quantitative Analysis, Sultan Chand and Sons, New Delhi.
2. Gupta P.K & Hira D s, (1998), Introduction to Operation Research, Sultan Chand & Sons, New Delhi.
3. Kappor V.K, (2005), Operation Research, Sulta Chand & Sons, New Delhi.
4. Vora ND, (2006), Quantitative Techniques in Management, Prentice Hall of India Ltd, New Delhi.

**Theory 20%, Problems 80%**

Sem – III  
10PCO3112

Hours/Week: 7  
Credit: 5

## NGO MANAGEMENT

### Objectives

1. To impart knowledge on working in NGOs/effective running of NGOs
2. To help students to learn and teach financial administration and management to the beneficiaries of NGOs

### Unit – 1 Introduction

NGOs – Definition - Meaning – Characteristics – Advantages – Limitations; formation of NGOS Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government. (20 hrs)

### Unit – 2 Organizations and Management

Administration and Management – Levels of Organization Governing body – Function – By-law – Policies Making; Committees – Scope and Function; Membership – Types – Qualification – Disqualification; Meeting – Quorum – Minutes (22 hrs)

### Unit – 3 Marketing and Financial Management of NGOs

Marketing Strategy for NGOs – Project Mix – Project Addition – Project elimination; Promotion – Need – Methods – Fund Management – Narration- Sources; Grants/Scheme from Government – Eligibility – Procedure; Funds from abroad – Procedural guidelines – FCRA – Micro Finance; Maintenance of Accounts – Audit of Accounts. (21 hrs)

### Unit – 4 Project Management

Projects – Definition – Meaning – Objectives – Types ; Process of Project Development Problems in Project Formulation – Problems in Project Management – Evaluation of Projects – Project Audit. (20 hrs)

**Unit – 5      NGOs and Tax Laws**

Income tax 1961 – Income – Persons – Assessment year – Previous year; Section 11- Section 13 – Features – Forfeiture – Section 80G – TDS; Indirect tax Liabilities (22 hrs)

**Text Book**

1. David Hussey & Robert Perrin: (2008), How to manage a voluntary Organization: Kogan Page Ltd., UK.

**References**

1. Snehlata Chandra: (2008), Non-Governmental Organizations – Structures, Relevance and function: Kanishka Publishing Distributors, New Delhi.
2. Goyal O.P, (2008), Strategic Management and Policy Issues, Isha Books, NGOs Publisher, Jaipur.
3. Ravi Shankar Kumar Singh: (2008), Role of NGOs in Socio – Economic Development: Abhijeet Publications, New Delhi.
4. Goel. S.L. Kumar.R, (2008), Administration and Management of NGOs – Text and case Studies. Deep and Deep PVT Ltd., New Delhi.

Sem – III  
10PCO3402

Hours/Week: 4  
Credit: 4

## **IDC 2: MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR**

### Objectives

- To help students understand the conceptual framework of management
- To expose the students to organizational behavior principles and practices

### Unit – 1

Definition of Management – Functions of Management – Levels of Management – Administration Vs Management – Management as Science and art – Management as a Profession – Elements of functional theory of Henry Fayol and Scientific management of F.W. Taylor (12 hrs)

### Unit – 2

Managerial Functions: Planning – Concept, Significance, Types: Organizing – Concept; Principles, theories, types of organizations, authority, responsibility, Power, delegation, decentralization, Staffing; Directing; Coordinating; Control- Nature, Process and techniques. (15 hrs)

### Unit-3

Organizational Behaviour: Organizational behaviour – Concept and Significance; Relationship between management and organizational behaviour; Emergence and ethical Perspective; Attitudes; Perception; Learning; Personality; Transactional analysis. (10 hrs)

### Unit – 4

Leadership: Concept; Leadership Styles; Theories – Trait theory, behavioural theory Fielder's Contingency theory; Harsey and Balanchard's situational theory; Managerial grid; Likert's four systems of leadership. (15 hrs)

## Unit – 5

Interpersonal and Organizational Communication: Concept of two way communication; communication process; Barriers to effective communication; Type of organizational communication; improving communication. (8 hrs)

### Text Books

1. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich; (2008), Essential of Management, Tata McGraw- Hill, New Delhi. (Unit - 1 to 2)
2. Robbins, Stephen P; (2008), Organizational Behaviour, Prentice Hall, New Delhi. (Unit - 3 to 5)

### References

1. S.S.Khanka, (2008), S,Chand & Co Ltd, New Delhi.
2. Luthans, Fred; Organizational Behaviour, McGraw – Hill, (2008), New York.
3. Robbins, Stephen P and Mary Coulter; (2008), Management, Prentice Hall, New Delhi.
4. Sukia, Madhukar; (2008), Understanding Organisations; Organisation Theory and Practice in India, Prentice Hall, New Delhi.

Sem – III  
10PCO3201A

Hours/Week: 4  
Credit: 4

### **Elective I: ADVANCED COMPUTERISED ACCOUNTING**

#### Objectives

- To impart students with advanced knowledge and skills required in computerized accounting environment.
- To enable students to apply them using accounting packages.

#### Unit – 1

Computerized accounting – meaning – features – components – advantages – disadvantages – architecture of computerized accounting - accounting packages – kinds of accounting packages.  
(6 hrs)

#### Unit - 2

Introduction to architecture of tally – configurations – features – creation of company – creation of groups – various kinds of groups – multiple & single – creation of ledgers – various kinds of ledgers – entering vouchers – journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers – role and the importance of function keys – trial balance – profit and loss account – balance sheet.  
(18 hrs)

#### Unit - 3

Introduction to cost – creation of cost category – cost center category – editing and deleting cost centre – usage of cost category and cost centers in voucher entry – budget – budgetary control – creation of budgets – editing and deleting budgets – VAT. (12 hrs)

#### Unit - 4

Introduction to inventories – creation of stock category – stock groups – stock items – Godown – editing and deletion of stock items – usage of stock in voucher entry – inventory vouchers. (12 hrs)

**Unit - 5**

Payroll – bill wise details – interest calculation – multicurrency dealing – reports – accounting reports – inventory reports. (12 hrs)

**Text Book**

1. Nadhani A.K and Nadhani K.K, (2005), Implementing Tally, BPB Publications, New Delhi.

**References**

1. Shukla MC, Grewal TS & GuptaSC, (2006), advanced accounts volume I & II, S.Chand & Company Ltd., New Delhi.
2. Vishnu PriyaSingh, (2006), Quick Learn Tally, Computech Publication Pvt. Ltd., New Delhi.
3. Srinivasa Valaban, (2006), Computer applications in Business, Sultan & Sons. New Delhi.

Sem – III  
10PCO3201B

Hours/Week: 4  
Credit: 4

## **DATABASE MANAGEMENT**

### Objectives

1. To expose the students to Database Management Packages with an emphasis on business applications.
2. To enable students to acquire programming skills related to Database.

### Unit – 1

Data base Management System – Meaning – Features – Data Structure and types – Advantages – Disadvantages – RDBMS – Features – Advantages and disadvantages – Oracle and Developer 2000 – SQL plus – Types of SQL Language – Data manipulation language (DML), Data definition language (DDL), Data transaction Language (DTL) & Data retrieval language. (13 hrs)

### Unit – 2

Writing Select statements – Data types – Group by Clause, Having Clause, Where Clause & Order by Clause – Arithmetical operators Relational operators – Logical operators views and database objects – Need for joins – Set operators – Queries and sub-Queries. (11 hrs)

### Unit – 3

Programming Language (PL)/Structured Query Language (SQL) – Elements, Variables, Constants – Control Structure – Loop Structure – Writing blocks. (13 hrs)

### Unit – 4

Exception handling in PL/SQL – Procedure – Function – Built in functions – Packages – Triggers – Cursors – Attributes. (10 hrs)

### Unit – 5

Forms – 15 Module objects – Menu- Library reports – Data definition objects (6 types) Passing Parameters – Reports to report,



forms to report – Graphics, Types, drill down graph, Passing Parameters between form and Graph. (13 hrs)

### Text Book

1. Albert Lulushi, (2003), Oracle forms Developer's HandBook, Pearson Education (Singapore) Pte. Ltd, Indian Branch, New Delhi.

### Reference

1. Ivan Bayross, (2002), Oracle Developer 2000 Forms 5.0, BPB Publications, New Delhi.

Sem – IV  
10PCO4113

Hours/Week: 8  
Credit: 5

## GLOBAL FINANCIAL MANAGEMENT

### Objectives

- To provide a detailed insight in to the financial management and Global Finance
- To familiarize the students with changing trend in economy and its implications.

### Unit – 1

Financial Management in Global Context – The emerging Challenges at Global Level. Recent changes in global financial Markets. Financial Management – An over view – Meaning – Scope – Goals – Basic Considerations. Objectives of the firm and impact of risk – The nature and measurement of exposure and risk – Exchange Rate, Interest Rate – Inflation rate and Exposure – ADR and GDR. (20 hrs)

### Unit – 2

Capital Structure – Assumptions and definitions – NI Approach – NOI Approach – Traditional , MM Approach – Taxation and Capital Structure – EBIT – Analysis – Assessment of debt Equity- Trading on equity capital Structure policies. (22 hrs)

### Unit – 3

Dividend policy and share valuation – Traditional Miller and Modigliani position – Over all pictures – dividend policy – Stability – Residual payment – Corporate dividend behaviour – Legal procedure aspects – bonus share and Stock splits – ESOP. (28 hrs)

### Unit – 4

Working Capital Management – Concept – Need – Types – Adequacy Management – Sources – Management of Cash – Inventories – Management of Accounts Receivables – accounts Payable – Derivatives Market – Futures – Options and SWAPS – Meaning – Advantages – Applications. (28hrs)

**Unit – 5**

Globalization – Old and New – Inequalities at the global level  
– The debt crisis – South East Asian Crisis – Implications – Capital  
controls – Chile model – Tobin Tax – Cross Border Tax – Need for a  
new International Order. (22 hrs)

**Text Book**

1. Prasanna Chandra, (2000), Fundamental of Financial Management, Tata McgrawHill Co, New Delhi.

**References**

1. Apte, P.G, (1998), International Financial Market, Tata McgrawHill Co, New Delhi.
2. Meir Kohn (1998), Financial Markets and Institutions, Tata McgrawHill Co, New Delhi.
3. Khan and Jain, (1997), Financial Management, Tata McgrawHill Co, New Delhi.
4. Rochard A Brealey and Stewart C. Myers, (2008), Principles Of Corporate Finance, Tata McgrawHill Co, New Delhi.

Sem – IV  
10PCO4114

Hours/Week: 8  
Credit: 5

## **BUSINESS ETHICS**

### Objectives

- To appraise and conscientize the students of ethical issues in business and managerial decisions
- To make students aware of the social responsibilities of business

### Unit – I

Introduction to Business Ethics – Definition – Meaning nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics – Ethical Organization – characteristics of an ethical organization ; Corporate Moral Excellence – Corporate Citizenship Theories of Ethics – Utilitarian, Separatist and integrative view of ethics; Stage of ethical consciousness in business; Relationship between law and moral standards. (20 hrs)

### Unit II

Ethical issues in Human Resource Management – The Principle of ethical Hiring – Equality of opportunity – ethics and remuneration – ethics in retirement Ethical issues in Operation and Purchase Management – Quality Control; Ethical Problems and dilemmas in Operations Management; Role of Purchase Manager – Code of ethics for purchases ; Ethical issues in Global buyer – Supplier relationships. (20 hrs)

### Unit – III

Ethical issues in Marketing Strategy – Ethical issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical evidence; Ethical issues and Consumerism – Consumer Protection – Consumer Welfare – Consumer delight – Consumer Rights . (20 hrs)

## Unit – IV

Ethical issues in Finance – ethical issues in mergers and acquisitions – hostile takeovers – insider trading – money laundering; Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements – fictitious revenues – Fraudulent timing differences – Concealed liabilities and expenses – fraudulent disclosures and omissions – Fraudulent valuation of assets – ethical auditing. (30 hrs)

## Unit – V

Corporate Social Responsibility (CSR) Meaning – Definition – Methods – Evaluation; Internal Stakeholders – Share holders – employees – management; External Stakeholders – Consumers – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management. (30 hrs)

## Text Book

1. Business Ethics and Corporate Governance, (2003),ICFAI Center for Management Research, Hyderabad .

## References

1. John R Boatright,(2005), Ethics and the conduct of Business, Pearson Education(Singapore)Pvt.Ltd, Indian Branch, Delhi.
2. Fr.Cyriac K, (1998), Managerial Ethics and Social issues, XLRI, Jamshedpur
3. Fr.McGrarth, (1989), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
4. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd, New Delhi.

Sem – IV  
10PCO4202A

Hours/Week: 4  
Credit: 4

## **Elective II: CONSUMER BEHAVIOR**

### Objective

To enable the students to explore the realities and implications of buyers behavior in traditional and e-commerce market.

### Unit -1 Introduction

Consumer behavior – Concepts – dimensions of consumer behaviors – various influences on consumer behavior – application of consumer behavior knowledge in marketing decisions – approaches to the study of consumer behavior.- factors affecting consumer behavior. (10 hrs)

### Unit – 2 Consumer As An Individual

Consumer needs and motives – personality and consumer behavior – consumer perception –learning – consumer attitudes – attitudes formation and change – Communication and persuasion – self image- life style analysis- measuring customer satisfaction. (10 hrs)

### Unit - 3 Consumer In Their Social And Cultural Settings

Group dynamics and consumer reference groups – Family: Family life cycle – Social class: social influence on consumer behavior – cultural and sub-cultural aspects – cross cultural consumer behavior. (10 hrs)

### Unit - 4 Consumer Decision Process And Post Purchase Behaviour

Personal influence and opinion leadership – diffusion of innovations – consumer decision making process – models of consumer decision process –Major Models in Consumer Behaviour: Nicosia – Howard Sheth and Engel-Kollet model – Post purchase behavior – Consumer expectation and satisfaction – managing dissonance – consumer loyalty – types of loyalty programmes. (15 hrs)

## Unit – 5 Additional Dimensions

Consumerism –Consumer Protection Act, 1986 – Consumer clubs – schemes of consumer clubs – difficulties and challenges in predicting consumer behavior – online consumer behavior – organizational and industrial buyer behaviour – Consumer behavior in Indian context - emerging issues. (15 hrs)

### Text Books

1. Srivastava K K, (2008), "Consumer Behaviour in Indian Context", Goal Gotia Publishing, New Delhi. (Unit - 1 to 3)
2. Leon G. Schiffman, leslie Lazar Kanuk, (2002) "Consumer Behaviour", Pearson Education, New Delhi. (Unit-4 to 5)

### References:

1. David L. Loudon, Albert J Della Bitta, (2002) "Consumer Behaviour ", McGraw Hill, New Delhi, 2002.
2. S.L. Gupta & Sumitra Pal, (2001) "Consumer behavior an Indian Perspective ", Sultan Chand, New Delhi, 2001.
3. Ms. Raju, Dominique Xavedel, (2004) "Consumer Behaviour, Concepts Application and Cases", Vikas Publishing house, (P) Ltd, New Delhi.
4. Suja R.Nair, (2006) Consumer Behaviour in Indian Perspective, Himalaya Publishing House, Mumbai, 2006.

Sem – IV  
10PCO4202B

Hours/Week: 4  
Credit: 4

## **Elective II: ORGANISATIONAL BEHAVIOR**

### Objectives

- To introduce the students to the areas of human reactions to managerial decisions
- To help the students understand the behavior of others in any given situation
- To offer some practical hints to integrate efficient management with concern for persons.

### Unit – 1

Fundamentals of organizational behavior : Dynamics of people and organizations – Models of organizational behavior Custodial Model – Supportive Model – Social System – Social Culture – role – Status – Organizational culture – Limitations of organizational behavior. (10 hrs)

### Unit – 2

Motivation and Job Satisfaction: Human needs and wants – Motivation – Theories of Motivation – Maslow's and Herberg's Theories – valance and expectancy model – Job satisfaction – factors leading to job satisfaction – involvement and Organizational commitment. (10 hrs)

### Unit – 3

Group Dynamics and Team Building: Concept of Group Dynamics – Group behavior – Problems in group formation – Structural approach – Weakness of group. Ingredients of effective team building process – Skills needed for team building – Team work. (10 hrs)

### Unit – 4

Leadership and conflict management: Concept of Leadership – Traits of effective leader – Positive and Negative leader. Power



styles – autocratic, participative and free rein leader. Managerial Grid model – Situational leadership – Conflict Management – Traditional and behavioral views of conflict – Conflict resolution modes – Contingency approach – Conflicts in organizations – Managing conflicts in organizations. (15 hrs)

#### Unit – 5

Organizational changes and organizational development – technological changes and behavior – technological features – TQM – flexi system – Nature of work change – Responses to changes – Resistance to change – Reasons for resistance – Implementing changes effectively – Three stages of changes – Organizational learning curve of change – Building support for change. Understating organization development – Characteristics of organizational development – Process of organizational development – Benefits & Limitations of organizational development. (15 hrs)

#### Text Book

1. Dwivedi, R.S, (2008), Human Behaviour and Organisational Behaviour, Oxford & IBH.

#### References

1. Stephen P. Robins, (2000), Organisational Behaviour, Prentice Hall of India Ltd, New Delhi.
2. Fred Luthans, (1999), Organisational Behaviour, Tata McGraw Hill Company Ltd, New Delhi.

Sem – IV  
10PCO4203A

Hours/Week: 4  
Credit: 4

## STRATEGIC MANAGEMENT

### Objective

- To enable students to acquire basic Knowledge in Strategic Management Process and Implementation.

### Unit – 1

Strategic Management – Meaning and definition, Strategic Management Process – Forming Vision, Setting objectives, Crafting a Strategy, implementation and evaluation, Characteristics, Benefits of strategic management, Dysfunctions of strategic management. (12 hrs)

### Unit – 2

Industry analysis and competitive environment. The macro environment – Demographic, political, social and cultural. Technological, Global environment – Assessing the impact of general environment. The Micro environment – the competitive environment – The five forces of competition, new entrants, direct competition, Buyers, Suppliers and substitutes – Rivalry in the industry. (12 hrs)

### Unit-3

Evaluating company resources and competitive capabilities – identifying company strengths and resource capabilities – identifying company weaknesses and resource deficiencies, identifying company competencies and capabilities, identifying a company's Market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain – Primary and support activities. (12 hrs)

### Unit – 4

Strategy and competitive advantage – Low Cost Leadership strategies, differentiation Strategies, Focus strategies. Merger and acquisition – vertical integration strategies. First-Mover advantages

and disadvantages. Strategy and competitive advantage over the Life Cycle. (12 hrs)

### Unit – 5

Responding to shifts in competitive Advantages – new developments affecting competitive advantage – New technology – New distribution channel, economic shifts – change in the neighboring industries and change in government regulation. Response options – Prospecting, defending, and harvesting. Uncertainty – Impact of environmental development, ability to adjust. (12 hrs)

### Text Book

1. Robert A.Pitts and David Lei, (2007), Strategic Management- Building and Sustaining Competitive Advantage, Published by South –Western, Thomas Learning Inc. New Delhi.

### References

1. Arthur A. Thompson, Jr. and A.J. Strickland 111,(2003), Strategic Management – Concepts and cases, Tata McgrawHill Co, New Delhi.
2. John A.Pearce 11 and Richard B.Robinson,Jr, (2005), Stragegic Management-Strategy Formulation and implementation, A.IT.B.S and Distributors, New Delhi.
3. John A.Pearce 11 and Richard B.Robinson,Jr, (2008), Stragegic Management-Strategy Formulation and implementation, Tata McgrawHill Co, New Delhi.

Sem – IV  
10PCO4203B

Hours/Week: 4  
Credit: 4

### **Elective III: EXPORT – IMPORT PROCEDURES AND DOCUMENTATION**

#### Objectives

- To make the students know and apply the documentation formalities related to export – import
- To acquaint students with the procedures of export – import transactions.

#### Unit – 1

Documentation Framework: Export import controls and policy; Types and characteristics of documents; Export contract; Processing of an export order – Export Financing Methods and Terms of Payment; Negotiations of export bills; Methods of payment in international trade; Documentary Credit and collection; UCP 500; Pre-Post shipment export credits, Bank guarantees; foreign exchange regulations and procedures. (12 hrs)

#### Unit – 2

Cargo, Credit and Exchange Risks: Marine insurance – need, types and procedure; ECGC schemes for risk coverage, and procedure for filling claims – Quality control and Pre-shipment Inspection Schemes: Process and Procedures; Excise and customs clearance – Regulations, Procedures and documentations. (12 hrs)

#### Unit – 3

Planning and Methods of Procurement for Exports: Procedure for procurement through imports; Import financing; Customs clearance of import cargo; Managing risks involved in importing – transit risk, Credit risk and exchange risk. (12 hrs)

#### Unit – 4

Export incentives: Overview of export incentives – EPCG, duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation. (12 hrs)

**Unit – 5**

Trading Houses: Export and trading houses Schemes – Criteria, Procedures and documentation; Policy and Procedures for EOU/FTZ/EPZ/SEZ units. (12 hrs)

**Text Book**

1. Mahajan, M.I Exports – Do it yourself – Snow white Publications, Mumbai.

**References**

1. Customs and Excise Law times: Various Issues.
2. Export – Import Policy : Ministry of Commerce, Government of India
3. Handbook of Export Import Procedures: Ministry of Commerce, Government of India Vols. I & II
4. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.

## **INTER DEPARTMENTAL COURSE - IDC**

### **BIOCHEMISTRY**

- 10PBC2401 APPLIED NUTRITION
- 10PBC3402 FIRST AID MANAGEMENT

### **BIOTECHNOLOGY**

- 10PBT2401 BASIC BIOINFORMATICS
- 10PBT3402 BASIC GENOMICS & PROTEOMICS

### **CHEMISTRY**

- 10PCH2401 HEALTH CHEMISTRY
- 10PCH3402 INDUSTRIAL CHEMISTRY

### **COMMERCE**

- 10PCO2401 FINANCIAL ACCOUNTING FOR MANAGERS
- 10PCO3402 MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOR

### **COMPUTER APPLICATIONS**

- 10PCA2401 INTERNET CONCEPTS
- 10PCA2402 FOUNDATION OF COMPUTER SCIENCE
- 10PCA3403 COMPUTER APPLICATIONS FOR SOCIAL SCIENCES
- 10PCA3404 FUNDAMENTALS OF PROGRAMMING

### **COMPUTER SCIENCE**

- 10PCS2401A FUNDAMENTALS OF IT
- 10PCS2401B WEB DESIGN
- 10PCS3402A FLASH
- 10PCS3402B DREAM WEAVER

### **ECONOMICS**

- 10PEC2401 ECONOMICS FOR MANAGERS
- 10PEC3402 INDIAN ECONOMY

### **ELECTRONICS**

- 10PEL2401 ELECTRONICS IN COMMUNICATION
- 10PEL3402 COMPUTER HARDWARE

## ENGLISH

- 08PEN2401 BUSINESS ENGLISH  
08PEN3402 INTERVIEW SKILLS AND GROUP DYNAMICS

## HISTORY

- 08PHS2401 PUBLIC ADMINISTRATION  
08PHS3402 APPLIED TOURISM

## HUMAN RESOURCE MANAGEMENT

- 10PHR2401 FUNDAMENTALS OF HRM  
10PHR3402 PERSONALITY AND SOFT SKILLS DEVELOPMENT

## INFORMATION TECHNOLOGY

- 10PIT2401A FUNDAMENTALS OF IT  
10PIT2401B WEB DESIGN  
10PIT3402A FLASH  
10PIT3402B DREAM WEAVER

## MATHEMATICS

- 10PMA2401 OPERATIONS RESEARCH  
10PMA3402 NUMERICAL METHODS

## PHYSICS

- 10PPH2401 MODERN PHOTOGRAPHY  
10PPH3402 MEDICAL PHYSICS

## PLANT BIOLOGY &amp; PLANT BIOTECHNOLOGY

- 10PPB2401 NANOBIO TECHNOLOGY  
10PPB3402 REMOTE SENSING AND GIS

## TAMIL

- 10PTA2401 முருகு; கழிப்பு; நியூட்டன்; ஜகரம்; - 1  
10PTA3402 முருகு; கழிப்பு; நியூட்டன்; ஜகரம்; - 2