

## DEPARTMENT OF COMMERCE

### MINUTES OF THE BOARD OF STUDIES IN COMMERCE

The meeting of Board of studies was convened to discuss and design the syllabi for MCOM.

#### **External members of our board of studies:**

1. University Nominee Dr. Sr. Christina Bridget , Head , Department of Commerce, Holy Cross College, Tiruchirappalli – 620 002.
2. Subject expert: Dr. S. Vanitha, Assistant Professor, Department of Commerce and Financial Studies, Bharathidasan Univeristy, Tiruchirappalli
3. Representative from industry: Mr. Roy John Thomas CA
4. Representative of Alumni: Bro. Arockiaraj

Rev. Sr. Dr. Christina Bridget, university Nominee and Dr. S. Vantiha were present. Mr. Roy John Thomas expressed his inability, in advance, to be present.

All the staff members of the department of Commerce except Dr. I. Francis Gnanasekar and Dr. K. Alex were present.

The Meeting was started with a silent prayer at 11.45 am. The Chairman and Head of the Department introduced and welcomed the external members and Dr. Rajeev Ramachandran of ISTAR.

Dr. Rajeev Ramachandran gave explanation on the certificate courses offered by ISTAR in collaboration with NSDC, One course is offered in each semester for UG students totaling six course s in all and Fee per course is Rs. 2500. It could be offered either as a parallel course or as an embedded course with the curriculum. A minimum of 40 students are expected in each class. It was decided to discuss them further in the staff meeting and take final decision in consultation with the college administration.

After taking into account the review comments from external members on the syllabi of MCOM, the following were decided and approved in the meeting.

#### **Courses replaced and the courses introduced:**

- i) **Global Finance** is replaced with **Advanced Financial Management**
- ii) **Execution Excellence** is replaced with **Multiple Intelligence for Excellence**
- iii) **Export and Import policies and procedures** is replaced with **Export and Import Management**

#### **Courses in which the contents rearranged**

- i) Quantitative Techniques and
- ii) Financial and Management Accounting (IDC)

#### **Minor Corrections:**

Based on the comments of the experts, the minor corrections were carried out in other courses.

**Other resolutions:**

**The board resolved:**

- i) To have the V unit in all the theory courses and theory-part of the quantitative papers as OOC.
- ii) To give title for every unit in the syllabi of the courses.
- iii) To form a committee to decide on the replacement of Advertisement and Sales Promotion with Strategic Marketing Management as suggested by external experts.
- iv) To follow common format of Assurance of Learning (Objectives) and LPC for all the courses

Finally, The Head of the department thanked all the members present and contributed.

**Note:** The Standing committee met to discuss the replacement of Advertisement and Sales promotion with Strategic Marketing Management and it was decided to keep Advertisement and Sales Promotion.

**COURSE PATTERN – M.Com. (COMMERCE)**

Sem.	Code	Course	Hrs	Crs.
<b>I</b>	16PCO1101	Advanced Corporate Accounting	7	6
	16PCO1102	Business Taxation	7	6
	16PCO1103	Advertisement & Sales Promotion	6	5
	16PCO1104	Strategic Management	6	5
	16PCO1201A 16PCO1201B	Supply Chain Management <b>(OR)</b> Waste Management	4	4
<b>Total for Semester I</b>			<b>30</b>	<b>26</b>
<b>II</b>	16PMS2101	<b>Common core:</b> Human Resource Management	6	5
	16PCO2105	Research Methodology	8	6
	16PCO2106	Cost System & Cost Control	8	6
	16PCO2202	<b>(WS):</b> Export and Import Management	4	4
	16PEC2202	Labour Economics		
	16PHR2202	Managerial Effectiveness	4	4
	16PSS2401	<b>IDC:</b> Soft Skills		
<b>Total for Semester II</b>			<b>30</b>	<b>25</b>
<b>III</b>	16PCO3107	Financial Services	7	5
	16PCO3108	Quantitative Techniques	8	6
	16PCO3109	NGO Management	7	5
	16PCO3203	<b>(WS):</b> Portfolio Management	4	4
	16PEC3203	Indian Economy		
	16PHR3203	Compensation Management	4	4
	16PCO3402	<b>IDC (BS):</b> Basics of Taxation		
	16PCO3110A	<b>Self Paced Course – I:</b> Customer Relationship Management	-	2
	16PCO3110B	<b>Self Paced Course – II:</b> Entrepreneurial Development		
	16PCO3110C	<b>Self Paced Course – III:</b> Internet And E-Commerce		
	16PCO3110D	<b>Self Paced Course–IV:</b> Commerce for Competitive Examination	-	2
16PCO3111	In-Plant Training(Documentation & Presentation)			
<b>Total for Semester III</b>			<b>30</b>	<b>28</b>
<b>IV</b>	16PCO4112	Advanced Financial Management	6	4
	16PCO4113	Business Ethics	6	4
	16PCO4114	Advanced Computerized Accounting	3	2
	16PCO4115	Software Lab for Advanced Computerized Accounting	2	2
	16PCO4116	Multiple Intelligence for Excellence	5	4
	16PCO4403	<b>IDC (WS):</b> Financial and Management Accounting	4	4
	16PEC4403	International Business Environment		
	16PHR4403	Organizational Behaviour	4	4
	16PCO4117	Project Dissertation & Viva-Voce		
	16PCO4118	Comprehensive Examination in Commerce	-	2
<b>Total for Semester IV</b>			<b>30</b>	<b>26</b>
<b>I – IV</b>	16PCO4501	SHEPHERD and Gender Studies		5
<b>GRAND TOTAL</b>			<b>120</b>	<b>110</b>
Extra Credits	16PCO4301	Paper Presentation & Publication – 1 Credit per paper (Regional / National/International Seminars & Conferences/ Journals)		(2)

## Semester I

16PCO1101

### ADVANCED CORPORATE ACCOUNTING

L	P	C
7	---	6

#### Assurance of Learning:

After completing this course, the student should be able to

- Understand the various aspects of amalgamation and apply the same in real life situation with due regard to the type and circumstances of amalgamation.
- Prepare Consolidated Balance Sheet as per AS 21.
- Finalize the profit and loss account and balance sheet of Insurance Companies and banking companies.
- Have an overview of special accounting and the procedure involved in its preparation.
- Comprehend the uniqueness of Inflation accounting and Human resource accounting and received exposure to a few International Accounting standards.

#### **Unit: I Amalgamation as per AS 14 (23 hrs)**

Amalgamation as merger & Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.

#### **Unit II: Consolidated Balance sheet As per AS 21 (23 hrs)**

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.

#### **Unit III: Accounts of Insurance and banking companies (23 hrs)**

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses- Accounts of Banking Companies-Final accounts and Balance Sheet – Provisions for NPA

#### **Unit IV: Special Accounting (23 hrs)**

Farm Accounting, Hotel accounting, and Hospital accounting.

#### **Unit V: Emerging Accounting Practices (OOC based learning, theory only) (13 hrs)**

Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2,7, and 8 - Introduction to IFRS.

#### **Text Books:**

1. Shukla M C, Grewal T S & Gupta S C, 18th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.
2. R. LGupta and Radhasamy, (2014), Advanced Accountancy Volume I & II – Sultan Chand and Sons, New Delhi.

#### **Books for References:**

1. Jain S. P. and Narang K. L, (2014), Advanced Accountancy Volume 1 & 2 – Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Suneel K Maheshwari, 5<sup>th</sup> Edition, Corporate Accounting -Vikas Publishing House, New Delhi.
3. T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.

*Theory 20%, Problems 80%*

Semester : I  
16PCO1102

**BUSINESS TAXATION**

L	P	C
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**Assurance of Learning:**

After completing this course, the student should be able to

- Understand the basic concepts of Income tax and the basis of Residential status.
- Compute income from house property and income from Business and profession.
- Compute income from capital gain and income from other sources.
- Compute income tax liability of individuals.
- Compute income tax liability for various persons.

**Unit I: Concepts of Income Tax and Taxable Salary (21 hrs)**

- (A) Basic concepts of Income Tax – Incomes Exempted – Rules of Residential Status – Components of income from salary and deductions from Salary
- (B) Residential Status – Income from Salary – Allowances – Valuation and Taxability of Perquisites – Deductions from Salary – Computation of Taxable salary.

**Unit II: Income from House property, Business and Profession (21 hrs)**

- (A) Income from House property – Meaning of GAV and NAV – Deductions under Sec 24 – Basic Principles of Computing Business/ professional Income – Specific Deductions & Specific Disallowances under the Act
- (B) Income from House property – Meaning of GAV and NAV – Deduction Sec 24 – Computation of Income from House Property – Basic Principles for Computing Business Income – Specific Deductions under the act, Specific Disallowances under the Act – Computation of Income from Business or profession – Chapter IV A – Introduction to DTAA.

**Unit III: Capital gain and Income from Other source (21 hrs)**

- (A) Meaning of Capital Gain – Types of Capital Gain – Exemption of capital gains – Components of Income from other Sources
- (B) Exemptions of Capital gains – Meaning of Long Term and Short Term Capital Gain – Computation of Capital Gain – Grossing up of Interest – Computation of Income from other Sources.

**Unit IV: Tax liability and Tax planning for Individuals (21 hrs)**

- (A) Deductions for individuals under section 80s – Goss qualified amount – Net qualified amount – Tax rate – liability – Tax planning
- (B) Computation of Taxable individual's income – Deductions for individuals U/S 80s – Tax liability – Tax Planning

**Unit V: Tax liability for various persons & Sale tax and VAT (21 hrs)**

- (A): Concepts and rules of Assessment of Firms, companies & Co-operative societies – Basics of Service Tax – VAT
- (B): Assessment of Firms – Assessment of companies – Assessment of Co-operative societies
- (A) in each Unit - OOC based learning**

**Text book:**

1. Dr. Vinod K Singhania, 'Direct Taxes', Taxman Publications Pvt. Ltd, New Delhi (Latest)

**Books for References**

1. Bagavathi Prasad, 'Direct Taxes', Wishwa Prakasam Publications, New Delhi (Latest)
2. Reddy and Hari Prasad Reddy, 'Income Tax', Margham Publications, Chennai. (Latest)

*Theory 20%; Problems 80%*

**Semester I**

**16PCO1103**

**ADVERTISEMENT AND SALES PROMOTION**

L	P	C
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**Assurance of Learning:**

After completing this course, the student should be able to

- Identify and demonstrate the terms and concepts that are commonly used in promotion and advertising, as indicated by performance on tests, projects, and assignments.
- Articulate the value of an ethical approach to promotion and advertising activities.
- Demonstrate a knowledge of international promotion and advertising functions with due respect to diverse cultural dissimilarities.
- Exemplify the media types depending on reach and appeal of the Advertisement.
- Know the importance Sales promotions and salesmanship in Marketing.

**UNIT I: Introduction to Advertisement**

**(18hrs)**

Introduction to Advertisement, Features, Scope, Need, Purpose, Classifications— The Role of Ad Agencies—Ethical Issues in Advertising— Cultural Sensitivity and Hofstede's Dimensions of Culture – PESTLE Analysis in Advertising

**UNIT II: Advertising process and strategy**

**(18 hrs)**

The Advertising Process—Advertising Strategy—Psychology of Target Audience—AIDAS formula—Economic aspects of Advertising-- Evaluating the Effectiveness of Advertising— Buying Behaviour—Audience Perception—Brand Power and Loyalty in Advertising— Setting Advertising Objectives—Advertisement Planning and Organizing

**UNIT III: Advertising Media**

**(18 hrs)**

Advertising Media—Role of Media—Criteria for Selection of apt Media— Various Types of Media and Channels— Types of Advertisements-- Appeals in Advertising—Reliability of Advertisement-- Media Research—Media Selection—Advertising Budget—Media Testing— Case Studies on Advertising

**UNIT IV: Sales promotion**

**(18 hrs)**

Sales Promotion, Objectives, Need, Scope, Functions, Importance—Sales Promotions Methods—Retail Marketing— Online Sales Promotions-- Public Relations—CRM-- Designing Sales Promotions Campaigns

**UNIT V: Salesmanship (OOC based learning)**

**(18 hrs)**

Salesmanship—Salesmanship Recruitment and Training—Skills required in good salesmanship—Motivation, Evaluation and Rewarding Sales Personnel

**Text Books:**

1. P. Saravanavel (2013) Advertisement and Salesmanship, Margham Publications. Chennai

**Books For References:**

1. Philip Kotler et al. (2013) Marketing Management, Pearson Education. New Delhi
2. Rathore (1990) Advertising Management, Himalaya Publishing House. New Delhi
3. Mahendra Mohan (2008) Advertising Management, Tata McGraw Hill Publishing Co. Ltd. New Delhi

Semester I  
16PCO1104

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## STRATEGIC MANAGEMENT

### Assurance of Learning:

After completing this course, the student should be able to

- Comprehend the objectives and scope of strategic management.
- Inherit skills required for industry analysis
- Acquire nuances of company analysis
- Acquaint different forms of strategies
- respond to the internal and external changes with a view to retain competitive advantage

### **Unit I: Introduction to Strategic Management (18 hrs)**

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.

### **Unit II: Industry Analysis (18 hrs)**

Industry analysis and competitive environment. The macro environment –Demographic, political, social, cultural, technological and 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.

### **Unit III: Company Analysis (18 hrs)**

Evaluating company resources - Competitive capabilities – Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's 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.

### **Unit IV: Strategy and its types (18 hrs)**

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition -Vertical integration strategies. First-Mover advantages and disadvantages.Strategy and competitive advantage over the Life Cycle.

### **Unit V: Change Management (OOB based learning) (18 hrs)**

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.

#### **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.

#### **Books for 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, (2008), Strategic Management-Strategy Formulation and implementation, Tata Mcgraw Hill Co., New Delhi.
3. Varahan & Rinky (2014), Strategic Management Himalaya publication house Pvt. Ltd, New Delhi.

Semester I  
16PCO1201A

Core Elective-I  
**SUPPLY CHAIN MANAGEMENT**

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**Assurance of Learning:**

After completing this course, the student should be able to

- Explain basic theory and techniques of supply chain Management.
- Understand the effectiveness of application of logistics in SCM.
- Know the latest nuances adopted in the technique of purchasing .
- Analyze the significance of the various utilities associated with the inventory Models.
- Examine the various issue and problems associated with supply chain in a changing business environment.

**Unit I: Concepts and features of SCM (12 hrs)**

Introduction Basic concept & Philosophy of Supply Chain Management: Essential features, Varieties flows (cash, value and information) Key Issues in SCM, benefits and limitations.

**Unit II: Logistics and SCM (12 hrs)**

Logistics Management : Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and out bound logistics, bullwhip effect logistics , Distribution and warehousing management.

**Unit III: Purchase management and SCM (12 hrs)**

Purchasing & Vendor management : Centralized and Decentralized purchasing ,functions of purchase department and purchase policies .,Use of mathematical model for vendor rating/evaluation , single vendor concept, management of stores , accounting for materials.

**Unit IV: Inventory Management and SCM (12 hrs)**

Inventory Management: Concept , various costs associated with inventory, various EOQ models, buffer stock ( tradeoff between stock out/ working capital cost) ,lead time reduction , reorder point / re-order level fixation, exercise- numerical problem solving, ABC,SDE,VED Analysis, Just in Time & Kanban System of Inventory management

**Unit V: (OOC based Learning) Latest Trends in SCM (12 hrs)**

Recent Issues in SCM: Role of computer /IT I supply Chain Management, CRM Vs SCM, Bench marking : concept, Features Implementation , Outsourcing: basic concept, Value addition in SCM – concept of demand chain management

**Text Book:**

1. Sunil Chopra and Peter Meindl- Supply chain management, 6<sup>th</sup> Edition, Pearson Education, New Delhi

**Books for References:**

1. G. Raghuram, MM Srinivasan &N Rangaraj Supply Chain Management for Competitive Advantage: Concepts and Cases, 2009, Tata McGraw-Hill Education (India) Pvt Ltd, Noida
2. Agarwall D.K – A text Book of Logistics and supply chain management, 2003 Macmillan Education India, Noida
3. Sahay B.S – Supply Chain Management, 2007, Macmillan Education India, Noida
4. Dr. L. Natarajan ( 2013) ,Logistics & Supply Chain management , Margham Publications, Chennai .



Semester I  
16PCO1201B

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**Core Elective-I**  
**WASTE MANAGEMENT**

**Assurance of Learning:**

After completing this course, the student should be able to

- Understand different sources of solid wastes and mechanism to handle them.
- Sensitise with adverse impacts of hazardous wastes.
- Appreciate management and handling biomedical and chemical wastes.
- Acquaint various techniques and models available for Solid waste management.
- Apply different techniques in the disposal of solid wastes.

**Unit I: Solid Wastes (12 hrs)**

Municipal solid waste: Definition - Sources and types of solid waste - Composition and its determinants of Solid waste - Factors influencing generation - Quantity assessment of solid wastes. Collection and Transfer of Solid waste- Factors affecting collection - Analysis of collection system- Collection routes - Preparation of master schedules. Transfer and Transport of wastes - Methods.

**Unit II: Hazardous wastes (12 hrs)**

Sources of hazardous wastes - Effects on community - Terminology and classification - Storage and collection of hazardous wastes - Problems in developing countries - Protection of public health and the environment.

**Unit III: Biomedical and chemical wastes (12 hrs)**

Biomedical and chemical wastes: Biomedical wastes - Types - Management and handling - Control of biomedical wastes. Chemical wastes - Sources -Domestic and Industrial - Inorganic pollutants - Environmental effects - Need for control - Treatment and disposal techniques - Physical, chemical and biological processes - Health and environmental effects.

**Unit IV: Solid Waste Management (12 hrs)**

Sustainable Techniques for Municipal Solid Waste Management: Introduction Segregation-Sorting-Composting-Vermi composting- Home composting- Recycling and Reuse-Incineration method-Scientific Land filling-Energy development . Composting, Incineration and Land filling: Definition and concepts-Palacode Model-Namakkal Model - Thudiyalur Model -Anthiyur Model - Mohanur Model - Exnora Method -CEE method in Bangalore-Coimbatore Corporation Model in Vellore - Bio medical system in Coimbatore.

**Unit V: Disposal of Solid wastes (OOC based Learning) (12 hrs)**

Disposal of Solid Wastes: Refuse disposal - Various methods - Incinerations- Principle features of an incinerator - Site selection and plant layout of an incinerator - Sanitary landfill- Methods of operation - Advantages and disadvantages of sanitary land fill - Site selection - Reactions accruing in completed landfills - Gas and leachate movement and control – Equipments necessary.

**Books for References**

1. Techobanoglous Thiesen Ellasen; Solid Waste Engineering Principles and Management, McGraw - Hill 1997.
2. A.D. Bhide and B.B. Sundaresan, "Solid Waste Management - Collection, Processing and Disposal" Mudrashilpa Offset Printers, Nagpur, 2001.
3. Biomedical waste (Management and Handling) Rules, 1998.

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**SEM: II**  
**16PMS2101**

**Common Core (WS): HUMAN RESOURCE MANAGEMENT**

**Assurance of Learning:**

After completing this course, the student should be able to:

- Understand the principles and practices related to Human Resource Planning
- Learn the policies related to Human Resource Development
- Develop and assess one's own competencies towards a career in HRM.
- Familiarize with the practical applications of Human resource terminology

**UNIT1: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (10 hrs)**

HRM – Meaning, Nature, Objectives, Scope and Functions. Line and Staff views of HRM, HRM as a profession, Future role of HRM, Department structure of HRM. HR Metrics, HRM in Small and Medium Scale Enterprises (SMEs)

**UNIT 2: HUMAN RESOURCE PLANNING AND RECRUITMENT (15 hrs)**

HR planning - Job Analysis – Job Specification and Job description. Induction Programme. Recruitment – Sources, characteristics and types. Selection process. Types of tests and interviews. Promotion and Transfers, Demotions and Separations.

**UNIT 3: STRATEGIC HRM AND PERFORMANCE (15 hrs)**

**APPRAISAL (OOC based course)**

Role of HRM in Corporate Goal Setting, Levels and Models of Strategic HRM, Applications of Strategic HRM. Performance Appraisal – Purpose, Methods, Factors, Problems. Distinguish between Performance Appraisal and Potential Appraisal. Performance Management Systems.

**UNIT4 :TRAINING AND DEVELOPMENT (15 hrs)**

Training – Need, Importance, Steps, Methods. Training needs assessment. Management Development Programme – Significance and methods. Stages of Career Planning and Development, Career counseling.

**UNIT5: COMPENSATION ADMINISTRATION (10 hrs)**

Compensation plan – Incentives - individual and group. Benefits – Bonus and Fringe. Developing a sound compensation plan, wage policy, Executive compensation – Factors and issues. HRM in Virtual Organisations.

**Text book:**

1. Pravin Durai, (2010), Human Resource Management (2<sup>nd</sup> Ed), Pearson Education Books, New Delhi.

**Reference Books:**

1. VSP Rao (2002), Human Resource Management: Text & Cases, Excel Books, New Delhi.
2. Edwin Flippo (1984), Personnel Management, Tata McGraw Hill, New Delhi.

Semester II  
16PCO2105

L	P	C
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## RESEARCH METHODOLOGY

### Assurance of Learning:

After completing this course, the student should be able to

- Understand the basic concepts of research.
- Be familiar with identification of Research problems and formulation of research design.
- Comprehend the sample and sampling procedures.
- Apply statistical tools for analysis.
- Appreciate different types of research reports and acquire skills of report writing.

### **Unit I: Introduction (25 hrs)**

Meaning of research - Objectives of research - Motivation in research - Types of research - Research approaches - Significance of research – Research methods Versus methodologies - Research process - Criteria of a good research - Important of Research Problems encountered by researchers in India.

### **Unit II: Research Problem, Design and Hypothesis (23 hrs)**

Research Problem - Meaning- Selecting the research problem - Necessity of defining the problem - Techniques involved in defining a problem – Research Design - Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs-Hypothesis- Types of hypotheses - Framing of hypotheses.

### **Unit III: Sampling and Data Collection (25 hrs)**

Census and sample survey - Implications of a sampling design - Steps in sampling design - Criteria for selecting a sampling procedure – Characteristics of good sampling design - Different types of sampling designs – Random sampling - Selection of random sample from an infinite universe – Complex random sampling designs - Collection of primary data - Observation method- Interview method - questionnaire method - Difference between questionnaire and schedule - other methods of data collection -Data cleaning- Collection of secondary data.

### **Unit IV: Data Analysis (25 hrs)**

Data Editing - Tabulation - Types of Tables. Data processing, analysis and presentation - Testing of hypotheses - Statistical treatment - Descriptive, Z test, T-test, c<sup>2</sup>- test, ANOVA, Correlation and Regression - Use of Statistical Packages - Entering data using Spreadsheet - Functions and Formulae.

### **Unit V: Interpretation and Reporting (OOC based Learning) (22 hrs)**

Interpretation & Report writing - Meaning of interpretation - Need for interpretation - techniques of interpretation - Precaution in interpretation -Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions while writing research reports.

#### **Text Book:**

1. Kothari, C.R, and Gaurav Garg (2014), Research Methodology Methods and Techniques, New Age International, New Delhi.

#### **Books for references:**

1. Wilkinson and Bhandarkar, (1999), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. Dr. M. Ranganatham & Dr. O.R. Krishnaswamy(2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (Latest Edition), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (Latest Edition), Research Methodology, Mangal Deep, Jaipur.
5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt.Ltd, New Delhi

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## COST SYSTEM AND COST CONTROL

### Assurance of Learning:

After completing this course, the student should be able to

- Appreciate the importance of cost system and cost control to organizations.
- Understand the concepts relating to process cost and compute the cost each stage of production.
- Identify the variances in the elements of cost through comparison and analyze the cause of such variances.
- Understand the relevance, applicability and procedure involved in the preparation of marginal costing.
- Have an overview of the growing relevance of newer costing concepts like ABC and Target Costing.

### **Unit I: Costing system and Cost sheets (25 hrs)**

**(A) (OOC based course, theory only):** Costing System : Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance

**(B)** Cost sheets - preparation of cost sheets-tenders- Reconciliation of Cost and Financial accountings -Introduction to Cost Accounting Standards.

### **Unit II: Process Costing (27 hrs)**

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- Joint products and By-products.

### **Unit III: Standard Costing (20 hrs)**

Standard Costing and Variance Analysis - Material Variance – Labour variance - Overhead variance - Sales variance.

### **Unit IV: Marginal Costing (28 hrs)**

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 Sigma- Overcoming total quality paralysis - The missing link of TQM.

### **Unit V: Activity based costing (20 hrs)**

Activity Based Costing: Meaning - definitions - Stages in Activity Based Costing – Purp oses and benefits - Comparison with traditional method of costing - Target costing -Basics of Transfer pricing - Relevant costing.

#### **Text Book:**

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.

#### **Books for references:**

1. Jain, S.P. and Narang, K.L. (2013),”Advanced Cost Accounting”, Kalyani publishers, New Delhi.
2. Charles T. Horngren, “Cost Accounting - A Managerial Emphasis” (19<sup>th</sup> edition) Prentice Hall of India (P) Ltd., New Delhi.
3. Ratnam, P.V., “ Rathnam’s Costing Adviser Problems and Solutions, Kitap Mahal, Allahabad.
4. Nigam Sharma, “Advanced Cost Accounting”, Himalaya Publishing House, New Delhi.
5. Pillai, R.S.N. and Bagavathi,V. (2010), Cost Accounting, S. Chand & company Ltd., New Delhi.
6. Pandit. B & Bootwala 2012, Cost Accounting, Himalaya Publication House Pvt. Ltd, New Delhi.
7. T.S. Reddy & Y. Hari Prasad & Reddy (2013), Cost Accounting, Margham Publications, Chennai.

**Theory 20%; Problem 80%**

Semester II  
16PCO2202  
Core Elective (WS)

L	P	C
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## EXPORT AND IMPORT MANAGEMENT

### Assurance of Learning:

After completing this course, the student should be able to

- Know the basic concepts of international trade environment
- Acquaint the procedures of export - import procedures and transactions.
- Evolve and understand the needs of the international market.
- Strategize, plan and execute ideas for export and import.
- Evaluate the global Business for becoming a successful Export Import Manager.

### **Unit I: International Trade Environments (12 hrs)**

Introduction of International Trade Environments - What is Globalisation - Issues in Globalisation - GATT agreements - Impact of WTO on export import - Regional Trading (SAFTA/ NAFTA/ BRICS/SAARC etc.) - Foreign Trade policy in India - Category of export

### **Unit II: Processing and documentation of Export orders (12 hrs)**

Choice of enterprise – registration for export/import/export pricing/costing – contacting prospective buyer/seller (importer) – processing of an export order – pre-shipment documentation for import and export

### **Unit III: Tariffs and Tax on Export (12 hrs)**

Guidance to use Customs tariff – income tax applicability on exporting firms/companies – sales tax applicability on exporting firms/companies – general banking & Day to Day Accounting for exports and imports

### **Unit IV Export and Import policy and Financial Assistance (12 hrs)**

Export and Import Policy of India – Objectives – highlights of Central EXIM Policy – Export credit and Guarantee Corporations – Export Financial Assistance – EXIM Bank.

### **Unit V: (OOC based Learning) (12hrs)**

Concept of Free Trade Zones, Export oriented Units, Special Economic Zones – Export Import Manager – Roles – Qualities of EXIM Manager.

### **Text Book:**

1. Ajay Pataki (2015), Export Import Management (Practical Workbook), Educreation Publishing, New Delhi. ISBN: 978 – 93 – 85247 – 39 – 2.

### **Book for References:**

1. Usha Kiran Rai (2010), Export – Import and Logistics Management, PHI learning Pvt Ltd, New Delhi.
2. Mahajan, M .I Exports - Do it yourself - Snow White Publications, Mumbai.
3. Export - Import Policy: Ministry of Commerce, Government of India.
4. Hand book of Export Import Procedures: Ministry of Commerce, Government of India Vols. I&II.
5. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.
6. Hirst, P., and Thompson, G., Globalisation in Question: The International Economy and the Possibilities of Governance (Cambridge: Polity Press, 1999, 2nd edn.).

Semester II  
16PEC2202

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Core Elective - II (WS)

### LABOUR ECONOMICS

#### Assurance of Learning:

After completing this course, the student should be able to

- Understand the theoretical as well as empirical issues of agriculture labour.
- Know about Industrial labour with special reference to India.
- Recognize issues pertaining to the wage theories, employment policies and so on.
- Know about how trade union functions and it paves the way for collective bargaining to the globalised economy and social security measures.

#### **UNIT I: LABOUR ECONOMICS AND LABOUR PROBLEMS:**

Meaning and concepts of labour - Definition, nature, scope and importance of Labour economics- Nature of labour problems – labour market segmentation - Labour in the unorganized sector- Child Labour – International Labour Organization(ILO)

#### **UNIT II: INDUSTRIAL LABOUR IN INDIA (18HRS)**

Meaning and characteristics of Industrial Labour in India- Employment in organized sector- Meaning and objectives of Trade Unions- trade Union movement in India- Problems and draw backs of the movement in India – Measures to strengthen the Trade Union Movement in India – Industrial disputes: meaning and causes and effects of industrial disputes – prevention of Industrial disputes and the machinery of setting the Industrial Disputes in India – Labour Legislation in India- Indian Labour Laws and practice in relation to international standards.

#### **UNIT III: AGRICULTURAL LABOUR IN INDIA (OOC Based Learning): (18HRS)**

meaning and characteristics of agricultural labour in India casual labour and attached labour and bonded labour – The problems of agricultural labour in India – Government measures to improve the conditions of agricultural labour-Employment in agricultural sector – MGNREGP.

#### **UNIT IV: WAGES: (18HRS)**

Wage determination- Wage differentials in India- – productivity and wage relationship- non wage component of labour remuneration- types of wages in India – the need for State Regulation of wages- National Wage Policy in India.

#### **UNIT V: SOCIAL SECURITY MEASURES OF LABOUR IN INDIA (18HRS)**

The meaning and the need for social security measures in India- present status of social security in India- social assistance and social insurance- Social Security Legislations in India : Workmen's Compensation Act, 1923, Employees' State Insurance Scheme Act, 1948, Maternity Benefits Act, 1961 and the Provident Fund Act, 1952- Labour Welfare Funds – Unemployment insurance – Second National Commission on Labour (1999) Dr.Arjun Sengupta Committee report.

#### **Text books for study:**

1. Sharma A.K.(2006) - *Labour Economics*, Anmol Publications, New Delhi,
2. Dr. B.P Thyagi (2009), *Economics of Labour and Social Welfare*- Revised Edition- Sage Publication, New Delhi.

#### **References:**

1. Dutt, G. (1966) *Bargaining power, wages and Employment : An Analysis of Agricultural Labour Markets in India*, Sage Publication, New Delhi.
2. Lester, R.A. (1964) *Labour Restructuring in India: A Critique of the new Economics of Labour* Macmillan, New Delhi.
3. Venkata Rathnam, C.S. (2001) *Globalization and Labour Management Relations, Dynamics of change – Sage Publication, New Delhi.*
4. Memoria, C.B. (1996) *Labour Problems and Social Welfare in India – Kitab Mahal, Allahabad.*

**SEM II**  
**16PHR2202**

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**CORE ELECTIVE: MANAGERIAL EFFECTIVENESS**

**Assurance of Learning:**

After completing this course, the student should be able to

- Understand the meaning of and the need for being a successful manager.
- Develop the seven essential habits of highly effective people.
- Use the right attitudes and skills towards achieving greater levels of managerial effectiveness.
- Recognize the basic correspondence and career skills.

**UNIT I: PRIVATE VICTORY**

**(12 Hrs)**

Concept: Manager, Effectiveness, Managerial effectiveness. Managerial Be proactive: Personal vision, Social mirror, Stimulus-Response, Proactive language, Circle of influence. Begin with end in mind: The power of creation, Be a creator, Personal mission statement, Principle centered person, Right brain vs. Left brain. Put first things first: Four generation of time management, Quadrant I, II, III and IV types of personalities. Short term and long term goals, the power of delegation.

**UNIT II: PUBLIC VICTORY**

**(12 Hrs)**

Think Win/Win: Six paradigm of human interaction Seek first to understand then to be understood: Empathetic listening – diagnosing – understand and perception. Synergize: Synergy in class room, business synergy and communication, Force field analysis.

**UNIT III: CONTINUOUS RENEWAL**

**(12 Hrs)**

Sharpen the Saw: Four dimensions of renewal, balance in renewal synergy, renewal upward spiral, Case discussions, Role play and Exercises.

**UNIT IV: CORRESPONDENCE SKILLS**

**(12 Hrs)**

What is an effective Business letter, the language of a business letter and the lay-out of a business letter. Enquiries and Replies: Hints for drafting an ‘Enquiry’ and ‘Reply’. Claims and Adjustments: Hints for drafting complaints and making adjustments. Collection letters: How to write an effective collection letter, Collection series – Sending statement of account, Reminders, Inquiry and discussion, Appeal and Urgency, Demand and Warning. Circular letters: Situations that need circular letters. Banking Correspondence, Insurance Correspondence, Import and Export Correspondence.

**UNIT V: JOB CAREER SKILLS**

**(12 Hrs)**

Application letters, Interview letters, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment and Resignation. How to run a meeting: Meetings and Meeting of minds, making disagreement productive, Instructions for observers, How to be an effective participant, How to be an effective discussion leader and how to write and read minutes. How to write a memo.

**Text Books:**

- 1.Korlahalli & Rajendra Pal, Essentials of Business Communication, Sultan Chand & Sons. (Unit 1,2) – Section 2
- 2.E.H. McGrath S.J. Basic Managerial skills for all, Prentice – Hall of India Private Ltd., (Unit 2) – Chapter 2,6
- 3.Covey R. Stephens, 2000, The Seven Habits of Highly Effective People, London, Simon & Schuster Publications (Unit – 3, 4, 5) Chapter 2, 4, 5, 6, 7.

**Reference book:**

1. Luthans, Fred, 1995, Organisational Behaviour , New Delhi, Tata Mcgraw Hill Publishers.

Semester III  
16PCO3107

## FINANCIAL SERVICES

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### Assurance of Learning:

After completing this course, the student should be able to

- Focus light on the working of financial system in India.
- Clarify the ideas on merchant banking.
- Bring out the application of merchant banking activities.
- Exposes the understanding on housing finances; and
- Evaluate the methodology of credit rating on corporate deposits and debts.

### **Unit I: Indian Financial System (23 hrs)**

Indian Financial System- Overview- Constituents - Evolution and Environment -Banking and Non-Banking Financial Companies - -Regulating Authorities- Financial Services – Meaning - Features and Functions - Recommendations of Kalyansundaram Committee Report.

### **Unit II: Merchant Banking (18 hrs)**

Merchant Banking - Meaning -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 - Meaning –Types - Legal frame Work.

### **Unit III: Factoring and Forfaiting (23 hrs)**

Factoring and Forfaiting- Meaning and Mechanism- Types of Factoring -Evaluation of Factoring business in India - Forfaiting- Meaning –Scope and Characteristics -Venture Capital Financing-Meaning and Types -SEBI Guidelines.

### **Unit IV: Housing Finance (23 hrs)**

Housing Finance -NHB Directions and Guidelines-Housing Finance Scheme—Housing finance contracts - Funding of HFCs -Insurance Services- Major Players – Reforms in insurance sector-Malhotra Committee Frame Work

### **Unit V: Indian stock markets (OOC Based learning ) (18 hrs)**

Credit Rating – Meaning- Purpose and Process- Credit Rating Services in India -National Depository System- Stock Markets-Primary Market and Secondary Market-OTCEI- NSE- BSE-Share Market Indices.

### **Text Book:**

1. Joseph Anbarasu et.al, (2008), Financial Services, Sultan Chand and Sons, New Delhi.
2. Clifford Gomez, Financial Market, Institutions and Financial Services, PHI Learning Pvt Ltd New Delhi

### **Books for References:**

1. Khan M.Y. (2015), Financial Services, Tata McGraw Hill Company Ltd, Noida.
2. Gordon & Natarajan (2013) Financial Market& Services, Himalaya publications house Pvt Ltd, New Delhi
3. Santhanam B (2013) Financial Services, Margham Publications, Chennai.
4. P.N.Varshney, D.K.Mittal, Indian Financial System, Sultan Chand & Sons



### Semester III

16PCO3108

### QUANTITATIVE TECHNIQUES

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#### Assurance of Learning:

After completing this course, the student should be able to

- Appreciate the scope of operation research in decision making and learn to apply Graphical and simplex methods of linear programming model.
- Solve logistics, work allotment or assignment problems through various methods of transportation and assignment models to minimize the cost.
- Apply different models and techniques available to solve inventory related problems.
- Formulate optimum replacement policy of assets and components
- Analyse various decisions using different decision analysis techniques.

#### **Unit I: Introduction to Operation Research and LPP (28 Hrs)**

(A): Operation Research - Origin and Development - Role in decision making - Characteristics - Phases - General approaches.

(B): Linear Programming Problem-Applications and limitations - Formulation of LPP - Graphical and Simplex Method.

#### **Unit II: Transportation and Assignment problems (20Hrs)**

(A): Transportation and Assignment models- Advantages & Disadvantages

(B): Transportation Problems - Moving towards Optimality -Stepping stone method – MODI method. Unbalanced Transportation Problems- Assignment Problems.

#### **Unit III: Inventory Management and Queuing theory (24 Hrs)**

(A) Inventory Management - Types of inventory - Need for Inventory Control

(B) Economic Order Quantity - Quantity Discount - EOQ with Shortage costs, Safety Stock and uncertainty -Queuing theory.

#### **Unit IV: Replacement Decisions (20 Hrs)**

(A) Replacement – meaning – Reasons for Replacement –types of replacement

(B) Replacement Decision - Replacement Policy without change in money value. Replacement of items that fail completely (Group replacement)

#### **Unit V:Tools for Decision analysis (28 Hrs)**

(A) Decision Analysis – Different tools for Decision Analysis - Advantages and limitations

(B) Decision analysis - The EMV Criterion - EOL and EVPL Decision Tree Analysis - PERT/CPM (Without crash) - Construction of net work diagram - Simple CPM Calculation.

#### **(A) in all the units: OOC based learning**

#### **Text Book:**

1. Kanti Swaroop, Gupta PK & Man Mohan (2014), Operations Research, Sultan Chand & Sons, New Delhi.

#### **Books for References**

1. Gupta PK & Man Mohan (2014), Problems in Operation Research, Sultan Chand & Sons, New Delhi.
2. Kapoor V.K. (2014), Operation Research, Sultan Chand & Sons, New Delhi.
3. Vora ND, (2006), Quantitative Techniques in Management, Tata McGraw-Hill India Ltd., New Delhi.
4. Kalavathy.S., Operations Research 4<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

***Theory 20%, Problems 80%***

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## NGO MANAGEMENT

### Assurance of Learning:

After completing this course, the student should be able to

- Understand the basic concepts of NGOs
- Appreciate the functions and scope of a Non Governmental organization and its organizational structure
- Sensitize with the need of different types of marketing and financial strategies
- Know the nuances of project management
- Articulate with the laws and acts governing NGOs

### **Unit I: Introduction**

**(20 hrs)**

Introduction: NGOs - Definition - Meaning - Characteristics- Advantages - Limitations; formation of NGOs Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government.

### **Unit II: Organisation and Management of NGOs**

**(22 hrs)**

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.

### **Unit III: Marketing and Financial Management of NGOs**

**(21 hrs)**

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.

### **Unit IV: Project Management**

**(20 hrs)**

Project Management: Projects - Definition - Meaning -Objectives - Types ; Process of Project Development - Project Writing - Problems in Project Formulation and Management - Evaluation of Projects - Project Audit.

### **Unit V: NGOs and Tax Laws (OOC based Learning)**

**(22 hrs)**

NGOs and Tax Laws: Income tax 1961 - Income - Persons -Assessment year - Previous year; Section 11 (General Deductions) -Section 13 (Forfeiture of Exemption) - Section 34 A & B - Section80G - TDS; Indirect tax liabilities.

### **Text Book:**

1. Dr. John Santiago Joseph & Louis Manohar, 'Practical Guide to Participative NGO Management', KIDS Trust Publications, TN, India.

### **Books for 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.
5. Anita Abraham. (2011), Formation and Management of NGOs: Non-governmental Organisations, Universal Law Publishing Co. Pvt Ltd., 2011, Third Edition, New Delhi – 110033, ISBN 978 -93-5035-012-6

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16PCO3203

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**Core Elective (WS)**  
**PORTFOLIO MANAGEMENT**

**Assurance of Learning:**

After completing this course, the student should be able to

- Understand the various investment avenues that benefit the individuals and nation
- Evaluate various elements of risks in investments
- Know the importance of Fundamental Analysis and technical analysis for the securities.
- Appreciate the nuances of various types of options and futures
- Analyse various theories of portfolio management in different dimensions

**Unit I: Investment and Portfolio (12 hrs)**

Introduction: Investment- Features of Investment Program- Risk of Investment- Spectrum of Investment- Equity Shares- Fixed Income Securities- Mutual Fund Scheme- Deposits- Tax sheltered Savings Scheme-Life Insurance-Real Estate- Precious objects –

**Unit II: Different types of risks (12 hrs)**

Sources of Financial Risk: Credit . market, default risk, foreign exchange risk interest rate risk - purchasing power risk etc.; Systematic and non-systematic risk.

**Unit III: Fundamental and Technical analysis (12 hrs)**

Fundamental analysis- Influence of the economy- Economy Vs Industry and Company- Industry analysis- Company analysis- Guidelines for Investment-How to pick up growth Shares-NSE, BSE, Dow Jones Index and OTCEI. Technical analysis of the market- Chart Patteren-Moving Averages- Dow theory- Elliot Wave Theory -Major trends- Principles of technical analysis.

**Unit IV: Options and Futures (12 hrs)**

Options: types of options; option trading; quotes, trading, margins and clearing; Warrants and convertibles. Future: Hedgers and speculators; Future contracts; Future markers-clearing house, margins trading Future prices and spot prices; Forward prices vs. Future prices; Future vs. options.

**Unit V: Management of Portfolios (OOC Based Learning) (12 hrs)**

Portfolio Management - Portfolio Budgeting – Sharpe's Traynor and Jessen measure of preferable evaluation - Efficient Set- Portfolio Selection and Diversification -The Shape and the Risk Function (including CAPM Model and Random Walk theory) - Timings of investment and disinvestment.

**Text Book**

1. V.K. Bhalla (2008), Investment Management (Security analysis and Portfolio Management) S. Chand & Ccompany Ltd, New Delhi.

**Books for references:**

1. Prasanna Chandra(2010), Investment Analysis and Portfolio Management, Tata Mcgraw Hill Education Private Limited, New Delhi
2. Aavadhani VA (2003)- Investment & Securities markets in India, Himalaya Publishing House, New Delhi.
3. P. Jhabak (2012), Security analysis and portfolio management, Himalaya publication house Pvt. Ltd., New Delhi.
4. L Natarajan (2013-14), Portfolio Management, Margham publications, Chennai.

**SEM: III**  
**16PEC3203**

**Core Elective –III (WS)**  
**INDIAN ECONOMY**

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**Assurance of Learning:**

After completing this course, the student should be able to

- Acquire the basic knowledge about the structure of Indian Economy
- Know the key problems in the Economic Development in India
- Know the efforts taken for the Economic Development of India
- Know the different policies related to Economic Development

**UNIT I : STRUCTURE OF INDIAN ECONOMY (OOC Based Learning):**

Back ground of the Indian economy - Basic features of Indian Economy: - Natural Resources- Land, Water, Forest: Demography- size, growth, and sex composition of the population - National Income- GDP,GNP, NDP Public Expenditure and Public Revenue.

**UNIT-II: PROBLEMS IN INDIAN ECONOMY (12 HRS)**

Poverty and inequality: Nature, causes and measures to eradicate Poverty - Unemployment: nature causes and Employment policy – MGNREGP - Population pressure: Causes, Effect and Measures to control.

**UNIT – III INFLATION AND REGIONAL DISPARITIES (12 HRS)**

Inflation: - Types and causes- Food inflation- External debt: - Causes measures: Regional Disparities: Nature and Causes.

**UNIT-IV PLANNING IN INDIA : (12 HRS)**

Planning in India: objectives and strategies- The Role of planning commission in India - 12th Five Year Plan- Objectives, allocation and targets- NITI AAYOG.

**UNIT- V MACRO ECONOMIC POLICY: (12 HRS)**

Macro Economic Policy-Fiscal Policy, Monetary Policy, Industrial Policy and Agricultural Policy, Trade Policy.

**Text book for study:**

Dutt and K.P.M. Sundaram (2012) - Indian Economy, Sultan Chand & Sons, New Delhi.

**References:**

1. Ishwar.C. Dingra (2012) - The Indian Economy, Twenty First Edition, Sultan Chand and Sons, New Delhi.
2. G.M Meier, (1995) Leading Issues in Economic Development, 6th Edition,Oxford University Press, New Delhi.

## **COMPENSATION MANAGEMENT**

### **Assurance of Learning:**

After completing this course, the student should be able to

- understand issues related to the compensation or rewarding human resources in various forms of organizations
- familiarize on the computation of wage and salary.
- implement the skills in designing, analyzing and restructuring reward management systems, policies and strategies.
- know about the modern incentive schemes available for employee motivation.

### **UNIT 1: BASIC CONCEPTS**

Compensation – definition and meaning; Wage and Salary- concept, meaning, purpose , factors , components and differences ; types of wages- minimum wage, fair wage, living wage, statutory minimum wage and need based minimum wage; wage and salary administration - principles, objectives, factors and problems; wage fixation- principles and time frame; Authorized deductions and imposition of fines on employees.

### **UNIT 2: THEORIES OF WAGES**

Wage Theories - Ricardo's subsistence theory of wages (Iron Law of Wages), Adam Smith's wage fund theory, Surplus value theory of Karl Marx, Residual claimant theory, Profit maximization theory; wages policy- concept, importance, ILO on wage policy, and National wage policy in India.

### **UNIT 3: METHODS OF WAGE FIXATION**

Computation of wage and salary - wage and salary structure and calculation; Wage differentials-characteristics, Payment by- time rate, over time, piece rate, performance and employee benefit schemes (Merit pay /skill based pay); payment of wages with productivity / efficiency; dearness allowance-basis for calculation and fringe benefits; executive remuneration and perks; labour cost; wage survey- features .

### **UNIT 4: MACHINERIES OF WAGE FIXATION**

Machineries of wage fixation- wage boards, pay commissions, conciliation, adjudication and arbitration; procedure for wage fixation- job evaluation, its process and methods; Team Compensation- Competency Based Compensation, Collective agreements and productivity agreements; Profit sharing and bonus.

### **UNIT5: INCENTIVE SYSTEMS**

Compensation Strategy- Monetary & Non-Monetary Rewards, Intrinsic Rewards and Cafeteria Style Compensation, internal and external equity in reward management; Incentive payment plans- Rowan, Halsey, Taylor, Gantt, Emerson and Scanlon, profit sharing- purpose, merits and demerits. Gain sharing – features; productivity oriented incentive schemes - individual and group bonus schemes; principles to make incentive schemes effective and ESOP schemes.

### **TEXT BOOKS**

1. Sharma.A.M , (1999), Understanding wage system, Bombay, Himalaya publishers ( unit 2,4 and 5: chapter 3,4 and 6)
2. Jain S.P. & Narang. K.L., (1995), Cost Accounting, New Delhi, Sulthan Chand & Sons, (unit 3: chapter 2)
3. Dipak Kumar Bhattacharya, (2009), Compensation, New Delhi, Oxford university Press, (unit 1 and 3: chapter 1 and5).

### **REFERENCE BOOKS**

1. Prasad. N.K., (1990), Principles & Practice of accounting, New Delhi, Sulthan Chand & Sons.
2. Gupta. A., (2000), Wage & Salary Administration in India, New Delhi, Anmoe Publications Private Limited.

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## BASICS OF TAXATION

### Assurance of Learning:

After completing this course, the student should be able to

- Comprehend the basic expressions of Income Tax.
- Calculate the Income from salary of an Individual.
- Compute the income from house property of an Individual
- Know the income from business and profession.
- Compute the tax liability of an individual.

### **Unit I: Introductory concepts to Income Tax (10 hrs)**

- (A) Basic Concepts of income tax- Incomes exempted from Tax Under Section 10 - Previous Year, Assessment Year, Persons, Assessee,  
(B) Residential status and Incidence of Tax.

### **Unit II: Taxable Salary income (15 hrs)**

- (A) Components of Salary – allowances – Perquisites  
(B) Salary - Allowances - HRA-Educational & Hostel Allowance- Valuation of rent free accommodation-Deductions U/Sec 16- Computation of Taxable salary.

### **Unit III: Income from House property (12 hrs)**

- (A) Meaning of GAV and NAV - Types of House Properties - Deductions u/s 24 –  
(B) Computation of Income from House Property.

### **Unit IV: Income from business and Profession (12 hrs)**

Business Income - inadmissible expenses- allowable expenses – Computation of Income from profession.

### **Unit V: Capital gain (11 hrs)**

- (A) Capital Gain - Cost of Acquisitions - Cos of improvement - Cost-Long Term and Short Term Capital Gain  
(B) Computation of Capital Gain - Computation of Income from other Sources.

### **(A) in each Unit: OOC based learning**

#### **Text book:**

1. Reddy TS and Hari Prasad Reddy Y, “Income Tax Theory, Law and Practices”, Margham Publications, Chennai.

#### **Books for References:**

1. Dr. Vinod K Singhanian, “Students Guide to Income Tax”, Taxmann Publications Pvt. Ltd. New Delhi, (Latest Edition).
2. Bagavathi Prasad, Direct Taxes, WishwaPrakashan, New Delhi, (Latest Edition).
3. Mariyappa, Income Tax, Himalaya Publication House Pvt. Ltd, New Delhi.

***Theory 20%; Problems 80%***

Semester III  
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**Self Paced Course-I**  
**CUSTOMER RELATIONSHIP MANAGEMENT**

**Assurance of Learning:**

After completing this course, the student should be able to

- Understand the basic nuances of CRM.
- Apply the Enterprise Marketing Automation .
- Play the important role and address the queries of consumers and getting feedback in call centres
- Comprehend customer satisfaction with ease
- Sensitise with the role of employees in CRM

**Unit I: Introduction to CRM**

Customer - CRM - CRM technology - component - customer life style - customer interaction. Difference between CRM and eCRM - features of eCRM - Sales Force Automations (SFA) Definition and need of SFA - barriers to successful SFA - functionality, technological aspect of SFA, data synchronization - flexibility and performance, reporting tools.

**Unit II: Enterprise Marketing Automation (EMA)**

Enterprise Marketing Automation (EMA) - Components of EMA, marketing campaign, campaign planning - and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

**Unit III: Call Centres**

Call Centres - Types of Call Centre - Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

**Unit IV: Customer Satisfaction and Service quality**

Customer Satisfaction - Meaning - Definition - Importance - Components - Customer Satisfaction models - Customer Satisfaction Practices. Service quality: Meaning - Definition - Types - Dimensions - Gaps – Measurement Scales.

**Unit V: Employees in CRM**

CRM & Employees - Customer Linkage - Factors effecting Employees' Customers oriented behaviours - Service failure - Service recovery management - Customer recall management - Customer experience management.

**Text book:**

1. Jaspreet Kaur Bhasin (2012), Customer Relationship Management, Dreamtech Press.

**Books for References**

1. Alok Kumar Rai (2013), Customer Relationship Management – Concepts and cases, PHI Learning Pvt Ltd., J Reinartz, WILRY India edition.
2. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.

**Semester III**  
**16PCO3110B**

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### **Self Paced Course-II: ENTREPRENEURIAL DEVELOPMENT**

#### **Assurance of Learning:**

After completing this course, the student should be able to

- Understand the basic concepts and theories of entrepreneurship
- Conceive business ideas and convert them into business projects
- Appreciate the incentives and subsidies provided to budding entrepreneurs.
- Sensitize himself with institutions offering various forms of assistances to small scale entrepreneurs.
- Exemplify knowledge on industrial estates, SEZ etc

#### **Unit I: Introduction to Entrepreneurship**

Concepts: Entrepreneurship: Definition - Characteristics of Entrepreneurship -Socio-Economic origins of Entrepreneurship - Environmental factors affecting entrepreneurship - Views of Schumpeter, Walker and Peter Drucker - Barriers to Entrepreneurship; Role of entrepreneurship in Economic Development; Entrepreneur: Definition and Meaning - Entrepreneur Vs Enterprise, Entrepreneur Vs Manager -Qualities of entrepreneur - Types of entrepreneur - Traits of a successful entrepreneur - Functions of Entrepreneur - Motivating factors: Entrepreneurial ambitions - Compelling factors - Facilitating factors.

#### **Unit II: Idea generation and Project Development**

Establishing entrepreneurial systems: Search for business idea, Sources of ideas, Idea processing, Selection of Idea - Project identification and Classification- Significance of project formulation Marketing Channel.

#### **Unit III: Incentives and Subsidies:**

Incentives and Subsidies: Meaning - Need - Schemes of Incentives - Incentives for development of Industries in Backward areas - Subsidies and Incentives in Tamil Nadu Entrepreneurial Development Programmes: Objectives - Phases - Contents.

#### **Unit IV: Supporting Institutions:**

Institutions assisting entrepreneurs: DIC - SIDO - NSIC - SSIC - SIDCO - SISIs -TIDCOs - SIPCOT - THIC - ITCOT - SFC - SIDCs.

#### **Unit V:Special Support systems**

Industrial Estates - Special Economic Zones – Foreign Direct Investments - Green Field Investment.

#### **Text Book:**

1. C.B.Gupta., N.P.Srinivasan, (2008), Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

#### **Books for References:**

1. Dr. V. Sujatha & Co, (2000), Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
2. Saravanavel. P., (2005), Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.



Sem. III  
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### Self Paced Course-III - INTERNET AND E-COMMERCE

#### Assurance of Learning:

After completing this course, the student should be able to

- Exhibit his knowledge in basics of internet and ecommerce.
- Proficient in various models or forms of ecommerce
- Gain exposure in E-marketing and E-branding
- Evaluate various modes or forms of E-payment methods.
- Sensitize the various forms of threats in internet and Security mechanisms prevalent for protection.

#### **Unit I: Introduction to Internet and Ecommerce**

Internet- Evolution-Applications - services-World Wide Web & its origin - Types of web pages - URL - DNS; E-Commerce - applications – advantages & disadvantages; Introduction to Mobile Commerce - its applications.

#### **Unit II: Types of E commerce**

Business Models for E-Commerce - Based on the relationship of transaction parties - Based on the relationship of transaction types - Introduction to ECRM, E-SCM & E-logistics.

#### **Unit III: E-Marketing**

E-Marketing Vs Traditional marketing - E-marketing Value Chain-Browsing behavior model of E-commerce online marketing & its advantages - E-advertising: Various means of E-advertising - E-branding: Elements of Branding - Spiral branding - Marketing Strategies (Permission marketing, Affiliate marketing & Viral marketing).

#### **Unit IV: E-Payment systems and E-banking**

E-Payment systems - Requirements - Digital Token - Credit Card – Smart Card - E-Cash - E-Cheque - Mobile Payments - Micro payment systems - Risk in E-payments system; E-Banking - Online financial services in India - Features of E-Banking in India.

#### **Unit V: E-Security**

E-Security; Network and website security risk - Types of Cyber crimes – E-business risk management issues - firewall concepts - enterprise wide security framework, cryptographic; Encryption techniques - Digital signature; Private & Public key.

#### **Text Book:**

1. Joseph PT. (2015), E-Commerce: An Indian Perspective, Prentice hall of India Pvt Ltd. New Delhi.

#### **Books for References:**

1. David Whitely (2010), E-commerce, Strategy, technologies and Applications, Tata McGraw-Hill Publishing company Limited, New Delhi.
2. Dr.K.Abirami Devi & Dr. M. Alagammai (2009), E-Commerce, 1st Edition, Margham Publications, Chennai
3. Kamalesh N. Agarwala (2008), Business on the net, An introduction to the ‘Whats’ and ‘Hows’ of e-commerce macmilan india Limited, New Delhi.
4. Brian Mennecke and Troy Strader, “Mobile Commerce: Technology, Theory and Applications”, Idea Group, 2003.

Sem. III  
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### Self Paced Course – IV: COMMERCE FOR COMPETITIVE EXAMINATIONS

#### Assurance of Learning:

After completing this course, the student should be able to

- Gain knowledge important topics and latest developments in Banking
- Know basics and latest developments in economics
- Understand various avenues of investments and different types of financial markets and institutions.
- Familiarize with basic numerical ability problems.
- Gain exposure to verbal reasoning related problems

#### **Unit I: Banking**

Banking functions- types of accounts- cheques- cards-Functions of RBI – Role of -E-banking and its services

#### **Unit II: Economics**

Economic system -Industrial Policies - -monetary and - inflation -deflation-business cycle-balance of trade - balance of payment- types of demand and supply. Market structure and price decisions- perfect competition-monopoly- oligopoly-monopolistic competition-

#### **Unit III: Investment**

Investment avenues shares, debentures, bonds - Money market - Capital market SEBI - NSE -Insurances - types- fiscal policy and taxation policy Latest development in Taxes and Duties

#### **Unit IV: Numerical ability**

Numerical ability- BODMAS- ratio and percentage- calculation of selling price- marked price- profit & loss-simple interest- compound interest-basic logarithm-HCF-LCM-GCD-time-speed and distance-Mensuration.

#### **Unit V: Reasoning ability**

Reasoning ability-Direction- blood relation- English comprehensive-spot the error- articles-preposition-essay writing.

#### **Books for References**

1. Sanjay Kumar (2011), Objective Commerce, Ramesh Publishing House
2. Dr. Vineet Kaushik 2013 UGC NET/SET (JRF & LS) COMMERCE Paper II & III Arihant Publications
3. Purushottam Kumar (2013), General Knowledge, G.K.Publications
4. S.K. Singh (2011), Reasoning & Numerical Ability for GATE, Cengage Learning India Pvt. Ltd.

Semester IV  
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### IN-PLANT TRAINING (DOCUMENTATION AND PRESENTATION)

Semester IV  
16PCO4112

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### ADVANCED FINANCIAL MANAGEMENT

#### Assurance of Learning:

After completing this course, the student should be able to

- Introduce the concept of Finance and its fundamentals
- Elucidate the concept of working capital and its management
- Understand sources of finance, cost of capital and its calculations
- Illuminate implications of capital structure
- Acquire the knowledge of different dividend policies and their impacts

#### **Unit I: Financial Management and Cost of Capital (18 hrs)**

- (A) **(OOC based learning)** Concept and nature of Financial Management –Finance functions – Goals of financial management – Profit maximization – Wealth maximization. Importance of financial management. Factors affecting financial decisions.
- (B) Cost of capital and its significance. Types of cost of capital – Calculating cost of specific funds - Calculating weighted average cost of capital..

#### **Unit II: Capital Structure and Leverages (18hrs)**

Capital Structure – meaning. Features of an appropriate capital structure. Factors affecting capital structure –EBIT and EPS analysis. Capital structure Theories. Leverages – meaning – Financial leverage, Operating leverage – Combined leverage

#### **Unit III: Capital Budgeting (18 hrs)**

Concept of capital budgeting – Capital Expenditure budget – Importance and nature of capital budgeting decisions– Rationale - Types of capital investment decisions, factors affecting capital investment decisions. Capital Budgeting appraisal methods – Pay back method –Net Present Value method – Accounting Rate of Return methods. Risk analysis in Capital budgeting – Concept of Risk-General techniques and quantitative technique of risk assessment.

#### **Unit IV: Working Capital Management (18 hrs)**

Working capital management – Concept of working capital – Need and importance of working capital. Working capital planning and working capital financing. Managing components of working capital - Cash management - Receivables Management–Inventory Management. Determinants of working capital.

#### **Unit V Dividend Policy (18 hrs)**

Dividend Policy – Factors affecting dividend policy – Dividend Payout Methods . Dividend Theories – Walter’s model – Gordon’s model – Modigliani Miller model

#### **Text Book:**

1. S.N. Maheshwari, Financial Management- Principles and Practice, Sultan Chand & Sons, New Delhi

#### **Books for References:**

1. I. M. Pandey, Financial Management, Vikas Publishing House, New Delhi.
2. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.
3. Brealey and Myers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
4. Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.
5. John Hampton, Financial Management, Vikas Publishing House, New Delhi

**Theory 40%; Problems 60%**

**Semester IV**  
**16PCO4113**

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## **BUSINESS ETHICS**

### **Assurance of Learning:**

After completing this course, the student should be able to

- Understand the various types and theories of ethics
- Learn to apply ethics in the area of Human Resource Management
- Realizes how ethics is used in the field of marketing
- Familiarize himself with the ethical issues in financial services provided by various bodies.
- Make efforts to grasp how the Corporates are Socially Responsible towards society and nature/environment.

### **UNIT I: Introduction to Business Ethics (18 hrs)**

Introduction to Business Ethics Concepts, and theories of Business Ethics- Meaning Definition and Principles of Personal Ethics- Professional ethics- Business Ethics, Management and Ethics-Ethical theories in Relation to Business- Ethical decision making -Benefits from managing Ethics in Organisation - Characteristics of an Ethical Organisation- Recognizing Ethical Organization- Relationship between law and Moral standards.

### **UNIT II: Human resources management and Ethics (18 hrs)**

Ethical Issues in Human resources management- Definition- Growth of Human Resource Management – Scope of Human Resources Management- Emerging challenges of HRM-Ethical issues-Discriminations- Suppression of Democratisation in work place- Privacy issues- Recruitment and selection – Performance tracking – Privacy issues of computerised Employee records-Electronic surveillance –Safety and health – Performance appraisals –Role of HRM in creating Ethical Organisation - Compensation ethics.

### **UNIT III: Marketing and Ethics (18 hrs)**

Ethics in Marketing – Definition, 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 - Ethics in market research.

### **UNIT IV: Finance and Ethics (18 hrs)**

Ethical Issues in Finance – Introduction –Significance of Financial Management – Role of Finance Manager – Ethical Issues in financial Market - Ethical Issues in Financial Services Industry – Frauds in Banks – Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non Life Insurance Sector – Ethics in auditing - Money laundering .

### **UNIT V: Corporate Social Responsibility (OOC based Learning) (18 hrs)**

Corporate Social Responsibility – Introduction, Importance of Social responsibility of Business- Definitions of CSR –Models of implementation of CSR – CSR as a business Strategy – Advantages of CSR I- Scope of CSR – Steps to Attain CSR – External Standards on CSR – Ethics and Social responsibility of Business – Environmental Ethics –Environmental Issues in India – Green Initiative – Waste Management .

#### **Text Book:**

1. AC Fernando, 2009, 'Business Ethics - An Indian Perspective', Pearson Education, New Delhi.

#### **Books for References:**

1. Business Ethics and Corporate Governance, (2003), ICFAI Center for Management Research, Hyderabad.
2. John R Boatright (2009), Ethics and the conduct of Business, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi.
3. Cyriac K, 2000, "Managerial Ethics and Social Issues — Readings and Cases", Reading material for Business Ethics, XLRI Jamshedpur.
4. Fr. McGrath, (2008), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
5. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd., New Delhi.

Semester : IV  
16PCO4114

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### ADVANCED COMPUTERISED ACCOUNTING

#### Assurance of Learning:

After completing this course, the student should be able to

- Recognize the advanced knowledge and skills required in computerized accounting environment
- Acquaint accounting groups, ledgers and vouchers.
- Use the skills of Application of statutory features in computerized accounting
- Apply the inventory features in the application of accounting package.
- Know the payroll techniques adopted in this accounting package.

#### **Unit I: Concepts of Computerised Accounting (OOC based learning) (6 hrs)**

Computerized Accounting – meaning – features – components– advantages – disadvantages – architecture of Computerized Accounting - Accounting Packages – kinds of Accounting Packages - Creation, Deletion and alteration of companies – Accounting Features.

#### **Unit II: Accounting groups, ledgers and Accounting Vouchers (18 hrs)**

Accounts info - groups - various kinds of groups: Primary and secondary groups - creation, alteration & deletion of Primary and secondary groups - creation, alteration and deletion of ledgers- Vouchers: Types of Accounting vouchers - creation, alteration and deletion of voucher entries. Extraction of Daybook - Trial balance - Profit and loss account - Balance sheet - Configuration : General accounting masters & voucher entries.

#### **Unit III: Cost centre, Budgets and Statutory features (12 hrs)**

Introduction to Cost Centre & Cost Category - creation, alteration and deletion of cost category - Creation, alteration and deletion of cost centres - Voucher entries using cost centres – Cost centre class - Budgets - creation, alteration and deletion of budgets - TDS - TCS - VAT Input VAT – Out put Vat –CST – Service Tax dealings - statutory features.

#### **Unit IV: Inventory features, masters and Vouchers (12 hrs)**

Introduction to inventories – Inventory features –Inventory info – creation, alteration and deletion of stock group, stock category, stock item – Godown – Accounting vouchers using stock items – inventory vouchers – Types of inventory vouchers – Purchase order processing – sales order processing – Pure inventory voucher entries.

#### **Unit V: Payroll, Bill wise details and Reports (12 hrs)**

Payroll – bill wise details – interest calculation – multi currency-- accounting reports – inventory reports- Statutory reports.

#### **Text Book**

1. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.

#### **References**

1. Vishnu P. Singh (2010), “Tally. Erp 9”, Computech Publications Ltd., New Delhi.
2. Nadhani A.K and Nadhani K.K. (2005), ‘Implementing Tally’,BPB Publications, New Delhi.
3. Srinivasa Valaban (2006), Computer applications in Business,Sultan & Sons, New Delhi.

**Semester IV**  
**16PCO4115**

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### **SOFTWARE LAB FOR ADVANCED COMPUTERIZED ACCOUNTING**

#### **Assurance of Learning:**

After completing this course, the student should be able to

- Create, alter and delete companies and ledgers.
  - know the working of inventory related practical assignments by the students
  - Inculcate the aptitude of taxations in computerized environment.
  - Implement the cost centres and budgets.
  - Prepare the payroll in computerized environment.
1. Creation, alteration and deletion of companies and user defined Accounting groups.
  2. Creation, alteration and deletion of ledgers and Final accounts and Balance sheet preparations.
  3. Voucher entries in double entry mode.
  4. Voucher entries in single entry mode.
  5. Voucher entries using Cost Centres and Cost Categories.
  6. Creation and alteration of budgets and variance analysis.
  7. Voucher entries Applying VAT, TDS and TCS.
  8. Creation, alteration and deletion of inventory masters & Accounting voucher entries using stock items.
  9. Order processing and voucher entries using accounting and inventory vouchers.
  10. Payroll preparation and applying TDS and TCS.
  11. Voucher entries using bill wise details, interest calculation and multiple currencies.
  12. Generation of Accounting and Inventory Reports.

**SEMESTER IV**  
**16PCO4116**

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**MULTIPLE INTELLIGENCE FOR EXCELLENCE**

**Assurance of Learning:**

After completing this course, the student should be able to

- Achieve excellence in terms of their personal and professional life.
- Aware of his self
- Aware of the interrelatedness of human beings, and Society
- Develop his higher consciousness
- Understand the business environment

**UNIT I: Self Intelligence (17 hrs)**

Self Intelligence: Personality; Thinking hats - Strategic thinking - Lateral Thinking; Emotional Intelligence: Self awareness - Motivation – Self regulation- Social awareness – Empathy

**UNIT II: Types of Intelligence and Decision Making (14 hrs)**

Intelligence: Meaning; Nine types of intelligence - Successful intelligence - Analytical Intelligence, creative intelligence, Practical intelligence; characteristics of successful intelligence - Decision making: meaning, methods, types and steps in making effective decision making

**UNIT III: Interpersonal intelligence: (17 hrs)**

Interpersonal intelligence: Meaning and developing interpersonal intelligence - Negotiation – Principles involved in negotiation – methods of negotiation; Conflict: meaning – sources of conflicts – types of conflicts - conflict management through matrix

**UNIT IV: Social and Spiritual intelligence (15 hrs)**

Social Intelligence: Meaning – Dimensions of Social Intelligence: Situation – Presence – Authenticity – Clarity; Spiritual Intelligence: Meaning – Competencies and skills of spiritual intelligence

**UNIT V: Environmental Intelligence: (OOC based Learning) (12 hrs)**

Understanding and caring of Natural Resources: Food, Land, Forest, Mineral, Water and Energy; Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR )values; Issues affecting environment: Population growth – Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

**Text books:**

1. Karl Albrecht., “Social Intelligence” (2006) Published by John Wiley & Sons
2. Robert J Sternberg., “Successful Intelligence” (2000) Magna Publishing Co Ltd

**Books for References:**

1. Daniel Goleman., “Emotional Intelligence” (1995) Bantom Books
2. Department of Foundation Courses: “Environmental Studies”, (2015) St Joseph’s College
3. Dr Dorathy A Sisk., and Dr Paul Torrence “Spiritual Intelligence” Creative Education Foundation

Semester IV  
16PCO4403

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**IDC (WS)**

**FINANCIAL AND MANAGEMENT ACCOUNTING**

**Assurance of Learning:**

After learning this course students should be able to

- Know the basics of financial accounting and would have familiarized himself with recording, posting, balancing and preparation of Trial Balance.
- Prepare of final accounts and Balance sheet for sole traders and joint stock companies.
- Be familiar with basics of cost accounting and acquire the skill of preparing cost sheet .Acquire the nuances of marginal costing and be familiar with application of Marginal costing in decision making
- Know basics of Management accounting and familiarize himself with the preparation of comparative and common size financial statements and accounting ratios.

**Unit I: Financial Accounting and its activities (15 hrs)**

- (A) Financial Accounting: Meaning - Objectives, Accounting Concepts and Conventions- Golden rules of accounting .
- (B) Recording financial Transactions in Journal – Preparation of accounts in Ledger - preparation of Trial balance

**Unit II : Preparation of Financial statements (15hrs)**

- (A) Types of financial statements
- (B) Financial Statements - Final accounts – Trading a/c – Profit and loss a/c for sole traders and Joint stock company (new format)–Profit and loss appropriation a/c – Balance sheet (New format) – Working out problems with simple adjustments.

**Unit III: Cost Accounting and Cost Sheets (15hrs)**

- (A) Cost Accounting – Meaning – objectives – scope - Different types of Costs
- (B) Cost sheet – components of cost sheet – preparation of cost sheet – preparation of tenders and quotations.

**Unit IV: Marginal Costing (15 hrs)**

- (A) Marginal Costing - Meaning - Advantages – limitations - Cost volume profit analysis / Break even Analysis
- (B) Marginal or variable cost – fixed cost – contribution –Profit volume ratio - Break Even Point – margin of safety – expected sales for desired profit - Profit from given sales - Cost volume profit analysis / Break even Analysis -Margin of safety- desirable profit- Marginal Costing in Decision making.

**Unit V: Management Accounting and Accounting ratios (15hrs)**

- (A) Management Accounting – Meaning – objectives – functions .
- (B) Comparative and common size financial statements – Accounting Ratios: Balance sheet ratios, Profit and loss a/c ratios and combined ratios (Simple Problems)

**(A) in all the units : OOC based Learning**

**Text Books**

1. Reddy T.S & A. Murthy (2011), Financial Accounting , Margham Publications, Chennai (Unit - 1 to 2)
2. Jain & Narang (2013), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi. (Unit – 3 &4)
3. Maheshwari S.N, (1998), Management Accounting, Published by Sultan Chand & Sons, New Delhi. (Unit - 5)

**Books for References**

1. Man Mohan and Goyal G.N, (1986), Principles of Management Accounting, Sahitya Bhawan, Agra.
2. Khan and Jain, (1997), Financial Management, Tata McGrawHill, 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 Accountancy, Vikas House Pvt Ltd, New Delhi.



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**IDC (within school):**

## **INTERNATIONAL BUSINESS ENVIRONMENT**

### **Assurance of Learning:**

After completing this course, the student should be able to

- understand the nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.
- acquire the knowledge on international institutions involved in promotion of global business and to make future global managers
- know about the environmental dynamics of international business and their impact on international business of a firm.
- explore and offer knowledge on global business environment

### **Unit I: Introduction to International Business (OOC Based Learning):**

Importance nature and scope of International business; modes of entry into International Business internationalization process and managerial implications.

### **Unit II: Environmental Context of International Business:**

Framework for analyzing international business environment – Domestic, foreign and global environments and their impact on international business decisions.

### **Unit III: Global Trading Environment:**

World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Counter trade.

### **Unit IV: International Financial Environment:**

Foreign investments -Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

### **Unit V: International Economic Institutions and Agreements:**

WTO, IMF and World Bank, - MNCs. Regional Economic Groupings in Practice: Regionalism vs. multilateralism, Structure and functioning of European Common Market; Regional economic cooperation.

### **Text Book for study:**

1. Francis Cherunilam (2007), International Business Environment, Himalaya Publishing House, Mumbai.

### **References:**

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London, 1999.
2. Bhattacharya, B., Going International: Respon se Strategies of the Indian Sector, Wheeler Publishing, New Delhi, 1996.
3. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth, 1999.
4. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, 8th ed., Addison Wesley, Readings, 1998.
5. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Addison Wesley, Readings, 1999.
6. Hill, Charles W. L., International Business, McGraw Hill, New York, 2000.

Semester IV  
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**IDC: ORGANISATIONAL BEHAVIOUR**

**Assurance of Learning:**

After completing this course, the student should be able to

- grasp the organizational theories that would enlighten the understanding of human behavior at work.
- familiarize with the need for behavior modifications in the changing work environment.
- understand team/group processes and to be able to address issues arising from individual and collective organizational behavior.
- know the importance of change in the competitive work environment.

**UNIT I: BASIC BEHAVIOURAL CONCEPTS (12 Hrs)**

Organisational Behaviour – Concept, meaning, objectives, approaches, S-O-B-C Models, Models of OB. Historical development of OB – Hawthorne Experiments. Organisational Climate – Meaning, importance, determinants, and measurements.

**UNIT II: BEHAVIOUR DETERMINANTS (12 Hrs)**

Personality – concept, meaning, determinants. Perception – meaning, factors, process, Difference between perception and sensation , Learning – meaning, Difference between Learning and Maturation. Motivational Theories: Content, Contextual and Contemporary theories.

**UNIT III: BEHAVIOUR MODIFICATION (12 Hrs)**

B.M: Concept, meaning, application and importance. Stress: Sources and Causes, Stress Management. Work place emotions. Conflict : meaning, types, Models and Resolution Strategy .

**UNIT IV: ORGANISATIONAL TEAM DYNAMICS (12 Hrs)**

Team: Types, designs, development, norms, roles and cohesiveness.  
Team building: Process, types, managing team process.  
Team resource, Roles and Responsibilities.  
Self Identity Team skills.

**UNIT V: ORGANISATIONAL CHANGE (12 Hrs)**

Challenges of change – Pressures for change, types of change, approaches. Resistance to change – individual, group and organizational. Overcoming Resistance. Promoting change – interpersonal, team and organizational methods.

**Text Books:**

1. Davis & Newstrom, 1985, Organisational Behaviour, New Delhi, McGraw Hill Publishers, (Unit Chapter – 2.
2. Fred Luthans, 1985, Organisational Behaviour, New Delhi, Mcgraw Hill Publishers, (Unit Chapter – 3,4,5
3. Prasad L.M. 2000 Organisational Behaviour, New Delhi, Sultan Chand & Sons, (Unit 1 & 5) Chapter- 1, 10, 11
4. Steven L Mcshane, Mary Ann Von Glinow, Radha R Sharma, Organisational Behaviour: Emerging Knowledge and Practice for the Real World, TMH.(Unit – 5)

**Semester IV**  
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**PROJECT DISSERTATION & VIVA VOCE**

**Semester IV**  
**14PCO4118**

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**COMPREHENSIVE EXAMINATION IN COMMERCE**