

<b>Vellalar College for Women (Autonomous), Erode - 12.</b>
<b>PG &amp; Research Department of Commerce</b>
<b>Master of Commerce</b>
<b>Academic Year 2018-2019</b>
<b>Course Content and Scheme of Examinations (CBCS &amp; OBE Pattern)</b>

**Semester I**

Study Components	Paper Code	Title of the Paper	Week	Exam. Dur.	Max. Marks			Credits
					CIA	ESE	Total	
Core	18COPC101	Marketing Management	6	3	25	75	100	4
	18COPC102	Managerial Economics	7	3	25	75	100	4
	18COPC103	Information Technology & MIS	7	3	25	75	100	4
	18COPC104	Corporate Accounting	7	3	25	75	100	4
Non-Major Elective	18COPN101	Internet and E-Commerce	3	3	25	75	100	5
Core	18COPC205	Business Research Methods	6	3	25	75	100	4
	18COPC206	Advanced Cost Accounting	5	3	25	75	100	4
	18COPC207	Human Resource Management	5	3	25	75	100	4
	18COPC208	Business Environment	5	3	25	75	100	4
	18COPCP01	Computer Application Practicals-I	6	3	40	60	100	3

**Skill Based Subject - I**

\* CIA –Unit IV & V

\*\*Online Examination Unit- I, II & III

	Paper Code	Title of the Paper	Week	Dur. Hrs.	Marks			Credits
					CIA	ESE	Total	
	13COPC309	Income Tax	6	3	25	75	100	4
	13COPC310	Financial Management	6	3	25	75	100	4
	13COPC311	Investment Management	6	3	25	75	100	4

<b>Skill Based Subject - II</b>	11COPS302	Investment and Secondary Market Operations	3	3	25	75	100	5
	11COPS303	Customer Relationship Management	3	3	25	75	100	5
	12COPC412	Accounting for managerial decision making	6	3	25	75	100	4
	13COPC413							100

13COPC414	International Business	6	3	25	75	100	4
Total( I- IV Semesters)						2200	90

**\*80% for project and 20% for Viva-Voce**

**Group Project ( 2 members in a Group)**

SKILL BASED SUBJECTS			
Subject	Semester	Paper Code	Paper
Paper-I	II	18COPS201	Advanced Multi Skill Development Paper
Paper-II	III	11COPS302	Investment and Secondary Market Operations (Cafeteria System)
Paper-III	III	11COPS303	Customer Relationship Management (Cafeteria System)

NON – MAJOR ELECTIVE

Subject	Semester	Paper Code	Paper
Paper-I	I	18COPN101	Internet and E-Commerce

SELF LEARNING PAPER

Subject	Semester	Paper Code	Paper
Group-II		18COPSL02	Services Marketing - 5 credits

**SEMESTER I**

CODE	COURSE TITLE
18COPC101	MARKETING MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

**Preamble**

To understand the concepts and functions of marketing management, latest trends in marketing and social aspects of marketing.

**Course Outcomes**

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Gain an indepth knowledge of the realities of the new marketing era viz synthesis of customer needs, business and social interests.	K 1
CO 2	Obtain a conceptual understanding of the marketing challenges.	K 2
CO 3	Demonstrate the significance and implications of distribution channels in marketing	K 3
CO 4	Acquire the skills to critically analyze the promotion mix in the competitive market environment	K 4
CO 5	Evaluate the emerging trends in marketing.	K 5

**Mapping with Programme Outcomes**

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	M	S	S
CO 2	S	S	M	S	S
CO 3	M	S	M	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	M	S

**S-Strong M-Medium**

**Syllabus****Unit I****16 Hrs.**

Marketing Management - Functions. Buyer Behaviour Related to the Purchase, Post-Purchase Evaluation - Consumer Satisfaction/ Dissatisfaction - Post-Purchase Dissonance, Marketing Implications - Consumer Research Strategies - Methods of Gathering Consumer Information - Measuring Consumer Characteristics – Attitude Measurement Scales.

**Unit II****20 Hrs.**

Product Innovation – Meaning - Need - Product Related Strategies - Product Identification - Branding - Branding Policy, Importance of Branding, Brand Name - Characteristics – Brand Ambassadors - Trademark – Packaging - Functions, Types, Requisites, Evaluating Package’s Effectiveness – Value Added Packaging – Consumer Problems with Packaging- Labeling – Classification - After Sales Service – Product Quality Assurance – TQM-meaning, elements of TQM.

**Unit III****18 Hrs.**

Information Technology (IT) Enabled Marketing – Characteristics of IT Enabled Marketing - Key Elements for Successful IT Enabled Marketing – On-line Marketing: A Form of Direct Marketing – Benefits of On-line Marketing – Barriers. Produce Exchange: Functions – Methods of Trading – Latest Trends in Marketing – Direct Marketing, Tele-Marketing, De-Marketing, Database Marketing, Green Marketing- Neuro Marketing.

**Unit IV****20 Hrs.**

Promotion: Definition – Need - Objectives – Sales Promotion Activities - Consumer's Sales Promotion Programmes – Dealer's Sales Promotion Activities – Point- of -Purchase (P.O.P) - Changes in Promotion Mix During the Product Life Cycle – Promotional Strategies

**Unit V****16 Hrs.**

Social Aspects of Marketing – Importance – Consumerism - Meaning – Importance – Consumer Exploitation – Problems of Consumers – Enactments – RTI Act. Social Responsibility - How Marketing Influences Society - Marketing Ethics.

**Text Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Chopra, P.K. Bhawna Mehra & DT Editorial Services	Marketing Management	Dreamtech Press, New Delhi	2016 and 1 <sup>st</sup> Edition
2.	Pillai & Bhagavathi .R.S.N	Modern Marketing	S.Chand & company Ltd, Delhi	Reprint 2015 and 4 <sup>th</sup> Revised Edition

**Reference Books**

	Authors	Title of the Book	Publishers	Year and Edition
1.	Memoria C. B, Suri R.K., Satish Mamoria	Marketing Management	Kitab Mahal Agencies, Patna	2006 and 7 <sup>th</sup> Edition
2.	Sherlekar . S.A	Marketing Management	Himalaya publishing house, Mumbai	2006

**Pedagogy**

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

**SEMESTER I**

<b>CODE</b>	<b>COURSE TITLE</b>
<b>18COPC102</b>	<b>MANAGERIAL ECONOMICS</b>

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>Core</b>	<b>25</b>	<b>75</b>	<b>101</b>	<b>4</b>	<b>-</b>	<b>4</b>

**Preamble**

To familiarize the modern economic concepts and the managerial implications in micro and macro economic business decisions.

**Course Outcomes**

On the successful completion of the Course, the students will be able to

<b>CO</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO 1</b>	Understand the various aspects of managerial economics.	<b>K 1</b>
<b>CO 2</b>	Interpret the micro and macro economic concepts relevant for business decisions.	<b>K 2</b>
<b>CO 3</b>	Apply the economic principles in business management	<b>K 3</b>
<b>CO 4</b>	Analyse the pricing policies to be applied in different market conditions.	<b>K 4</b>
<b>CO 5</b>	Justify the usage of government policy to control trade cycle and industrial sickness and provide remedies.	<b>K 5</b>

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO 1</b>	S	M	M	S	S
<b>CO 2</b>	S	S	M	S	S
<b>CO 3</b>	S	S	M	S	S
<b>CO 4</b>	S	S	S	S	S
<b>CO 5</b>	S	S	S	S	S

**S-Strong M-Medium**

**Syllabus****Unit I****15 Hrs.**

Definition and scope of managerial economics – relationship with other disciplines – role and responsibilities of managerial economist – basic concepts in managerial economics – goals of a firm. .

**Unit II****20 Hrs.**

Indifference Curves-Demand analysis - determinants of demand – Factors influencing market demand – elasticity of demand – types, methods – Applications – demand forecasting for industrial goods – consumer goods – factors influencing elasticity of demand.

**Unit III****25 Hrs.**

Cost analysis – concepts and classification – cost – output relationships – cost control and cost reduction – production functions – estimation – time element and production functions – Economies of scale.

**Unit IV****25 Hrs.**

Price and output decisions under different markets – Monopoly and duopoly – Perfect and imperfect competition – Pricing policies.

**Unit V****20 Hrs.**

National Income – definition, concepts and components – methods of measuring national income – problems in measuring National Income– Trade cycle – features, phases – control of trade cycle.

**Text Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Sankaran. S	Managerial Economics	Margham Publication, Chennai	2015 and 5 <sup>th</sup> Revised Edition
2.	Maheswari and Varshney	Managerial Economics	Sultan Chand and Sons, New Delhi	Reprint 2002 and 16 <sup>th</sup> Edition

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Deepashree	Managerial Economics	ANE Books Private Ltd	Reprint 2015 and 1 <sup>st</sup> Edition
2.	R. Cauvery, Dr.U.K. Sudha Nayak and Dr. M. Girija & Dr.R.Meenakshi	Managerial Economics	S.Chand & Co Ltd, New Delhi	2010 and 1 <sup>st</sup> Revised Edition
3.	Mehta P.L	Managerial Economics	Sultan Chnad & Company	2010 Reprint

**Pedagogy**

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

**SEMESTER I**

CODE	COURSE TITLE
18COPC103	INFORMATION TECHNOLOGY AND MANAGEMENT INFORMATION SYSTEM

Category	CIA	ESE	L	T	P	Credit
Core	25	75	101	4	-	4

**Preamble**

To outline the importance of acquiring computer knowledge and skills to gain competitive advantage, to solve managerial problems and to demonstrate the role of MIS in today's organization.

**Course Outcomes**

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Comprehend the basic applications of computer.	K 1
CO 2	Acquire digital skills through learning concepts and technologies.	K 2
CO 3	Identify and apply successfully various information technologies to gain competitive advantage.	K 3
CO 4	Interpret the contribution of AI and Expert system, data warehousing and data mining to the decision support system of organizations.	K 4
CO 5	Evaluate the scope for MIS in solving the problems faced by the companies.	K 5

**Mapping with Programme Outcomes**

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	M	M	M	M
CO 2	S	S	S	M	S
CO 3	S	S	S	S	S
CO 4	S	S	M	S	S
CO 5	S	S	S	S	S

**S-Strong M-Medium**

**Syllabus****Unit I****20 Hrs.**

Hardware and Software – Trends in Computer Hardware and Peripherals – Trends in computer Software – System Software – Application Software.

Operating system – Data Base Management System –Networking – Local Area Network – Wide Area Network.



**Unit II** **20 Hrs.**  
 Telecommunication – Trends in Telecommunication – Desk Top Publishing – Image Processing – Electronic Communications System – Electronic Meeting System- Case study **(for CIA only)**

**Unit III** **20 Hrs.**  
 System concepts – Types of system – System Approach – Information Resource Management – Planning, implementing and Controlling Information System.

**Unit IV** **22 Hrs.**  
 Transaction Processing System – Information Reporting and Executive Information System - Decision Support System.

**Unit V** **23 Hrs.**  
 AI and Expert System - Knowledge Discovery in Database- Data warehouse and Data marts- Data Mining and on-line Analytical Processing – Geographic Information System

### Text Books

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Anoop Mathew, Kavitha Murugesan	Fundamentals of Information Technology	Narosa Publisher House	2013

### Reference Books

S.No	Authors	Title of the Book	Publishers	Year and Edition
1.	Alexis Leon & Mathews Leon	Fundamentals of Information Technology	Leon Vikas, Chennai	2002 and 2 <sup>nd</sup> Edition
2.	James O'Brien	Management Information System	BPB Publications, New Delhi	4 <sup>th</sup> Reprint 2015 and Edition 2004
3.	Prasad L.M & Usha Prasad	Management Information Systems	Sultan Chand & Sons-New Delhi	Reprint 2003 and 1 <sup>st</sup> Edition

### E- Resources

<http://repositori.uji.es/xmlui/bitstream/handle/10234/46625/s63.pdf>

### Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar, Case Study.

## SEMESTER I

CODE	COURSE TITLE
<b>18COPC104</b>	<b>CORPORATE ACCOUNTING</b>

Category	CIA	ESE	L	T	P	Credit
<b>Core</b>	<b>25</b>	<b>75</b>	<b>101</b>	<b>4</b>	<b>-</b>	<b>4</b>

### Preamble

To understand the Accounting Standards, mergers and reconstructions and to prepare the financial statements of banking and insurance companies including consolidated financial statements of corporate entities.

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
<b>CO 1</b>	Prepare annual financial statements of corporate organizations to show business performance.	<b>K 1 , K 2</b>
<b>CO 2</b>	Understand the concepts and accounting standards in respect of accounting procedures	<b>K 2</b>
<b>CO 3</b>	Acquire the accounting skills in respect of banking and insurance companies.	<b>K 3</b>
<b>CO 4</b>	Analyse the financial statements of holding and subsidiary companies and prepare the consolidated financial statements.	<b>K 4</b>
<b>CO 5</b>	Appraise the schemes of amalgamations including internal reconstructions and prepare the resultant financial statements.	<b>K 5</b>

### Mapping with Programme Outcomes

COs	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO 1</b>	S	S	S	S	M
<b>CO 2</b>	S	M	S	S	M
<b>CO 3</b>	S	M	S	S	S
<b>CO 4</b>	S	S	S	S	S
<b>CO 5</b>	S	S	S	S	S

**S-Strong M-Medium**

### Syllabus

#### Unit I

**19 Hrs.**

Preparation of final accounts of Companies ( As per the Revised Schedule III) – Preparation of Balance sheet. Accounting Standards – Ind **AS 2** (Inventories), AS- 14 (Amalgamations), AS- 21 (Consolidated Financial Statements), AS-29 (Provisions, Contingent Liabilities and Contingent Assets).

**Unit II** **24 Hrs.**  
Amalgamation – Absorption (including inter-company holdings) – External reconstruction of Companies.

**Unit III** **24 Hrs.**  
Internal reconstruction of Companies- Holding Company accounts including inter-company holdings (only two subsidiaries)

**Unit IV** **18 Hrs.**  
Accounts of Banking companies- Preparation of profit & loss account and Balance sheet. (New format)

**Unit V** **20 Hrs.**  
Accounts of Insurance companies- Types -Life Insurance: preparation of Final accounts of Life Insurance Companies- Revenue account-Profit & loss account-determination of Net Liability- Computation of profit in Life Insurance business-General Insurance: Preparation of Final accounts.(New Format)

**Note : Distribution of Marks 20% Theory and 80% Problems**

#### **Text Book**

<b>S.No.</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publishers</b>	<b>Year and Edition</b>
1.	Reddy T.S. & Murthy A	Corporate Accounting	Margham Publications, Chennai	Reprint 2017 and 1 <sup>st</sup> Edition

#### **Reference Books**

<b>S.No.</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publishers</b>	<b>Year and Edition</b>
1.	Gupta.R.L	Advanced Accounting	Sultan Chand and Sons, New Delhi	2000 and 5 <sup>th</sup> Revised Edition
2.	Jain & Narang	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5 <sup>th</sup> Edition

#### **Pedagogy**

- Chalk and Talk, Assignment.

**SEMESTER I  
INTERNET AND E-COMMERCE**

CODE	COURSE TITLE
18COPN101	INTERNET AND E-COMMERCE

Category	CIA	ESE	L	T	P	Credit
Non-Major Elective	25	75	42	3	-	5

**Unit I** **8 Hrs.**

Internet and WWW – Internet protocols – Intranet – Extranet.

**Unit II** **10 Hrs.**

Evolution of Internet – Definition of E-Commerce – features – Objectives – Models of E-Commerce – E-Commerce system – Advantages and disadvantages of E-Commerce – concept of mobile commerce.

**Unit III** **10 Hrs.**

Electronic Data Interchange – Components of EDI systems – Electronic payment systems – Merits and limitations.

**Unit IV** **9 Hrs.**

Information-based marketing – advertising on the internet – charting the on-line marketing process.

**Unit V** **8 Hrs.**

Security issues in E-Commerce – basic computer security – Internet Security – Data and Message Security – cyber crimes – cyber laws.

**Text Book**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Ravi Kalakota and Whinston	Frontiers of Electronic Commerce	Pearson education, New Delhi	2011 and 1 <sup>st</sup> Edition

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Kamalesh Bajaj and Debjani Nag	E-commerce: The cutting Edge of Business	Tata Mccgraw, Hill, New Delhi	13 <sup>th</sup> Reprint 2013
2.	Joseph P.T	E-Commerce: A managerial perspective	Prentice Hall of India, New Delhi	19 <sup>th</sup> print 2015 and 5 <sup>th</sup> Edition

**E-Resources**

[https://www.d.umn.edu/~rmaclin/cs1011/notes/L11\\_C10\\_Ecommerce.pdf](https://www.d.umn.edu/~rmaclin/cs1011/notes/L11_C10_Ecommerce.pdf)

## SEMESTER II

CODE	COURSE TITLE
18COPC 205	BUSINESS RESEARCH METHODS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

### Preamble

To provide and equip with the knowledge on methodology and statistical applications and techniques to pursue research for solving business problems.

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Describe the concepts of business research	K 1
CO 2	Understand the techniques of presentation of a research report	K 2
CO 3	Analyse the data using various statistical techniques applicable to modern business	K 3
CO 4	Identify, select and formulate the research problems and analyse to carryout research in business.	K 4
CO 5	Appraise the significance of statistical tools ensuring the validity of the research findings.	K 5

### Mapping with Programme Outcomes

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	M	S	S	S	S
CO 5	S	S	S	S	M

**S-Strong M-Medium**

### Syllabus

**Unit I** **20 Hrs.**

Business Research – Meaning – Scope and significance – utility of Business Research – Qualities of good research – Types of research – Research Process – Identification, selection and formulation of research problems – Hypothesis – Research Design – Features of good design.

**Unit II** **15 Hrs.**

Sampling - Methods and Techniques - Sample size – Sampling error – field work and data collection – Primary and Secondary data – Tools of data collection – Interview schedule – Questionnaire – Pilot study and Pre-testing - Internet sources - Data bases - Websites available for data collection.

**Unit III** **15 Hrs.**

Processing and analysis of data – Editing – Coding, Transcription and Tabulation – Report writing – steps in report writing – Layout of the Research report – Types of report – Precautions in writing research report

**Unit IV****20 Hrs.**

Mean – Standard Deviation - Correlation – Simple, Rank, partial and multiple correlation – Regression models – Multiple regression - Time series Analysis.

**Unit V****20 Hrs.**

Test of significance – ‘t’ test – Large sample and ‘F’ test – Test of significance for attributes – Analysis of variance – Chi-square Test.

**Note : 1. Distribution of Marks 40% Theory and 60% Problems**

**Text Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Gupta S.P.	Statistical Methods	S.Chand & Co.Ltd, New Delhi	2010 and 39 <sup>th</sup> Edition
2.	Kothari C.R	Research Methodology	New Age International , New Delhi	Reprint 2015 and 3 <sup>rd</sup> Edition

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Wilkinson & Bhandarkar	Methodologies and Techniques of Social Research	Himalaya Publishing House Mumbai, 16 <sup>th</sup> Edition	2006 and 2 <sup>nd</sup> Edition
2.	Suresh Chandra, Mohit K.R.Sharma	Research Methodology	Naraosa Publishing House, New Delhi	2016 and 2 <sup>nd</sup> Edition

**Pedagogy**

➤ Chalk and Talk, Power Point Presentation, Assignment, Seminar.

**SEMESTER II**

CODE	COURSE TITLE
18COPC206	ADVANCED COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

**Preamble**

To examine the concepts and procedures underlying the development of cost accounting system for managerial decisions, control and performance reporting.

## Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Gain knowledge on labour and overhead accounting.	K 1
CO 2	Understand various concepts and elements of costing.	K 2
CO 3	Apply the techniques of costing in pricing of products and services.	K 3
CO 4	Analyse cost and financial statements to reconcile costing and financial profits.	K 4
CO5	Evaluate different methods of costing in the process of decision making.	K5

## Mapping with Programme Outcomes

Cos	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

**S-Strong M-Medium**

## Syllabus

### Unit I 15 Hrs.

Cost Accounting – meaning and definitions – Nature and significance of cost accounting – Methods of costing – Elements of costing — preparation of cost sheet .

Cost Audit vs. Financial Audit-Cost control and Cost Reduction.

Reconciliation of Cost and Financial Profits.

### Unit II 15 Hrs.

Material classification and coding of material – fixation of maximum, minimum and reorder level – EOQ – Purchase procedure – storage of materials – Issues of materials – Pricing of material issues and return – Inventory control – physical verifications – periodical and perpetual inventory.

### Unit III 15 Hrs.

Labour: Classification of labour – Time keeping – Preparation of pay roll – wage payment and incentive system – over time – accounting of labour cost – work study – Merit rating – Time and Motion study – standard time.

### Unit IV 15 Hrs.

Meaning and classification of overheads – steps in overhead accounting – Absorption of overhead cost – Difference between cost allocation, apportionment and reapportionment – methods of apportionment and reapportionment – Machine hour rate – over absorption and under absorption.

### Unit V 15 Hrs.

Process costing – Equivalent production – Joint products and by products. Distinction between by products, main products and joint products – Job, Batch and Contract costing.

**Note : 1. Distribution of Marks 40% Theory and 60% Problems**

**Text Book**

<b>S.No.</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publishers</b>	<b>Year and Edition</b>
1.	Jain.S.P & Narang. K.L	Cost Accounting	Kalyani Publishers, New Delhi	2005 and 10 <sup>th</sup> Revised and Enlarged Edition

**Reference Books**

<b>S.No.</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publishers</b>	<b>Year and Edition</b>
1.	Iyengar.S.P	Cost Accounting	Sultan Chand & Sons, New Delhi	2005
2.	Maheswari.S.N	Cost & Management Accounting	S.Chand & Co.Ltd, New Delhi	2006 and 1 <sup>st</sup> Edition
3	Nirmal Gupta and Chhair Sharma	Cost Accounting	ANE Books Private Ltd., New Delhi	2014 and 2 <sup>nd</sup> Edition

**Pedagogy**

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.



## SEMESTER II

CODE	COURSE TITLE
<b>18COPC207</b>	<b>HUMAN RESOURCE MANAGEMENT</b>

Category	CIA	ESE	L	T	P	Credit
<b>Core</b>	<b>25</b>	<b>75</b>	<b>72</b>	<b>3</b>	<b>-</b>	<b>4</b>

### Preamble

To enlighten the objectives and functions of human resource management, realise the need for Human Resource Information System and analyse the human behaviour process and performance.

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
<b>CO 1</b>	Present a framework for understanding Human Resource Management, its objectives, scope and its evolution.	<b>K 1&amp; K 2</b>
<b>CO 2</b>	Outline the operative functions of Human Resource Management	<b>K 2</b>
<b>CO 3</b>	Utilise Human Resource Information System ensuring effective HRM.	<b>K 3</b>
<b>CO 4</b>	Analyse the strategies of integrating and maintaining human resources	<b>K 4</b>
<b>CO 5</b>	Evaluate the individual behaviour and performance.	<b>K 5</b>

### Mapping with Programme Outcomes

Cos	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO 1</b>	M	S	S	S	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	M	S	S	S	S
<b>CO 5</b>	M	S	S	S	S

**S-Strong M-Medium**

### Syllabus

**Unit I** **10 Hrs.**

Meaning – Features – Objectives – Scope – Functions – Significance – Evolution and Development of Human Resources Management.

**Unit II** **15 Hrs.**

Human Resource Planning – Need and importance of HRP – Job Analysis – Role Analysis – Recruitment and Selection – Testing – Interview – Placement – Training – Promotion.

**Unit III** **15 Hrs.**

Maintaining Human Resources - Performance Appraisal – Job Evaluation – Job Satisfaction and Morale – Determinants and Consequences – Steps to improve Job Satisfaction and Morale Building – Employee Empowerment – Conditions – Forms – Empowered Teams – Barriers.

**Unit IV****15 Hrs.**

Human Behavior Process – Perception – Motivation (Theories – Maslow, Herzberg and McGregor’s Participation Theory) – Personality – Theories of Personality – Determinants of Personality – Leadership (Functions, Qualities, Leadership Styles)

**Unit V****20 Hrs.**

Concept of Stress- Causes of Stress- Effects of Stress- Stress Management- Individual Coping Strategies- Organisational Coping Strategies.

Human Resource Information System (HRIS) – Need for HRIS – Advantages – Uses of HRIS – Designing of HRIS – Computerised HRIS – Personnel Inventory – Limitations of HRIS.

**Text Book**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Khanka S.S	Human Resource Management	S. Chand & Company Ltd, New Delhi	2010

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Jayasankar.J	Human Resource Management	Margham Publications, Chennai	2015 and 2 <sup>nd</sup> Edition
2.	Fred Luthans	Organizational Behaviour	Mcgraw, Hill, Newyork	2005 and 10 <sup>th</sup> Edition
3	L.M.Prasad	Human Resource Management	Sultan Chand & Sons, New Delhi	Reprint 2006 and 2 <sup>nd</sup> Edition 2005

**E – Resources**

<https://www.amazon.in/Human-Resource-Management-Text-Cases-ebook/dp/B00QUYKZLY>

**Pedagogy**

- **Chalk and Talk, Power Point Presentation, Assignment, Seminar, Group Discussion.**

## SEMSTER II

<b>CODE</b>	<b>COURSE TITLE</b>
<b>18COPC208</b>	<b>BUSINESS ENVIRONMENT</b>

Category	CIA	ESE	L	T	P	Credit
<b>Core</b>	<b>25</b>	<b>75</b>	<b>72</b>	<b>3</b>	<b>-</b>	<b>4</b>

### Preamble

To be aware of the business environmental issues, role of foreign capital and government policy, implications of privatization and globalization, and social responsibilities of Companies.

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
<b>CO 1</b>	Perceive the objectives and concepts of today's business environment.	<b>K 1</b>
<b>CO 2</b>	Understand the role of foreign capital and government policy towards foreign capital and the role of SSI in the Indian economic development.	<b>K 2</b>
<b>CO 3</b>	Identify the industrial sickness and the implications of privatization and globalization.	<b>K 3</b>
<b>CO 4</b>	Analyse the business and social structure, consumer exploitation and consumerism in India.	<b>K 4</b>
<b>CO 5</b>	Evaluate the obligations and restrictions regarding industrial pollution.	<b>K 5</b>

### Mapping with Programme Outcomes

COs	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO 1</b>	M	S	S	S	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	S	S	S	S	S
<b>CO 5</b>	S	S	S	S	S

### S-Strong M-Medium

#### Syllabus

#### **Unit I** **15 Hrs**

Meaning of business – scope of business – characteristics of Today's business – Business Objectives – Environment – Meaning – Types of Environment – Environmental Analysis - Importance – Process – Techniques – Limitation of Environmental Analysis.

#### **Unit II** **15 Hrs**

Business and social structure – Business ethics – Social responsibilities of business – consumer rights – Exploitation of consumers – consumer protection – utility of consumerism – consumerism in India – statutory regulation. Corporate accountability.

#### **Unit III** **15 Hrs**

Legal obligations and Restrictions regarding Industrial Pollution – small scale industry – contribution and role of SSI in Indian Economy  
Industrial sickness – Definition – Extent of sickness, causes for sickness and Remedies.

**Unit IV****15 Hrs**

Need for foreign capital – forms of foreign capital – Limitations - Government Policy towards FDI – Regulation of MNC – Merits, Demerits of MNC – Code of conduct-Foreign Investment Promotion Board(FIPB) – Objectives and Functions.

**Unit V****15 Hrs**

Meaning of Public sector – significance – problems – remedies – Privatization – Merits and Demerits of Privatization – Privatization Rules – Disinvestment in India.

Globalization – Essential conditions – Pros and cons – Factors favoring globalization – contemporary Issues in Globalization.

**Text Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Aswathappa.K	Essentials of Business Environment	Himalaya Publishing House,Mumbai	2011 and 11 <sup>th</sup> Edition
2.	Gupta.C.B	Business Environment	Sultan Chand & Sons, New Delhi	2011 and 4 <sup>th</sup> Edition

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Aswathappa.K	Legal Environment of business	Himalaya Publishing House,Mumbai	2008 and 2 <sup>nd</sup> Revised Edition
2.	Francis Cherunilam	Business Environment	Himalaya Publishing House,Mumbai	2008 and 4 <sup>th</sup> Edition

**Pedagogy**

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

## SEMESTER II

CODE	COURSE TITLE
18C0PCP01	Computer Applications Practicals – I (L <sup>A</sup> T <sub>E</sub> X, MS Office & SPSS)

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	90	3

### Preamble

To familiarize with computer application packages.

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Understand the basic concepts, create and format documents.	K 1 , K 2
CO 2	Create records and maintain the database of a company and bank.	K 3
CO 3	Analyse research problems by using various statistical tools.	K 4

### Mapping with Programme Outcomes

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	M	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	M	S	S

### S-Strong M-Medium

### Syllabus

#### L<sup>A</sup>T<sub>E</sub>X

The Basics- Simple Typesetting - Fonts – Type Size – The Document – Document Class – Page Style – Page Numbering – Formatting Lengths – Parts of a Document – Dividing the Document.

1. Prepare a share certificate and a degree certificate.
2. Prepare a document using the options of paper size, heading declarations, font size and title.
3. Prepare a business report to be published in a Business Magazine.
4. Write a letter to the Bank Manager to avail loan for starting a business.
5. Prepare a questionnaire (minimum 15 questions) in your area of specialization (Marketing/ Finance/ HR).
6. Prepare a Bibliography.
7. Prepare Curriculum Vitae.

### MS POWER POINT

1. Design a packing label for any product of your choice in MS Word and display it in MS Power Point.
2. Prepare a Power Point presentation for the following:
  - Product Advertisement
  - Company Advertisement using hyperlink to all slides, different animation effect for text and pictures, fully automatic - timing - 3 seconds.

## MS EXCEL

1. Prepare a table showing the customer details of a bank ( Customer Name, Nature of Account, Account Number, Address, E-mail ID) and perform the following:
  - Delete the customer who has closed the account.
  - Insert a row in between the 1<sup>st</sup> and 2<sup>nd</sup> customer.
  - Insert a column in between Address and E-mail ID and name it as Telephone Number.
  - Hide the column 'Address'.
2. Create a table of a company with the following details ( Name of the Employee, Name of the Department, Net Pay, Address, City)
  - Copy the production department employees in sheet number 2.
  - Copy the details of the employees staying in Coimbatore city.
  - Find the person who is getting a maximum salary.
3. Prepare a payroll for the employees (10 employees) of an organisation and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate the following components: DA, HRA, EPF and LIC as a percentage of basic pay and sum up the total basic pay and find net pay of all employees.
4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
  - Select a column and change the number format to rupees and paise(0.00) format. Select a particular range of cells and change its font style as bold; select a row and hide it.
  - Use shortcut key, go to sheet 3 and select a cell.
5. Prepare a breakeven chart using chart wizard.

## MS ACCESS

1. Collect and create a database for maintaining the address of the policy holders of an insurance company with the following constraints:
  - Policy number should be the primary key.
  - Name should not be empty.
  - Maintain at least 10 records.
  - Retrieve the addresses of female policy holders whose residence is at Coimbatore.
2. Create a database using design view for sales details of a company.
  - Add details for 10 places and 5 products.
  - Sort sales territories in alphabetical order.
  - Display list where sales exceed Rs.10 lakhs.
  - Apply sort option to display records (Area wise and Product wise).
  - Generate reports by using the above queries.

## Statistical Package for Social Sciences (SPSS)

1. Using the questionnaire prepared by you with LaTeX, Calculate the following:
  - Mean, Median, Geometric Mean and Harmonic Mean
  - Standard Deviation, Variance and Check the Consistency
  - Non-parametric Test – Chi-square, ANOVA , F-test and “t” -test
2. Fit a straight line for the given data using Regression.
3. Find Correlation for the given data.

**Pedagogy: Demonstration.**

## SEMSETER II

CODE	COURSE TITLE
<b>18COPS201</b>	<b>ADVANCED MULTI SKILL DEVELOPMENT PAPER</b>

Category	CIA	ESE	L	T	P	Credit
Skill Based	40*	60**	43	2	-	5

\* CIA –Unit IV & V

\*\*Online Examination Unit- I, II & III

### Preamble

- To develop strategies to mitigate skill gaps among students for skill development and capacity building

### Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
<b>CO1</b>	Apply key concepts of self development and management to enhance personality.	<b>K3</b>
<b>CO2</b>	Discover solutions for real-life problems requiring interpretation and comparison of various representations of numerical data.	<b>K4</b>
<b>CO3</b>	Develop a logical framework for the critical analysis of spoken, written, visual and mediated messages in a diverse environment.	<b>K6</b>

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S

**S-Strong M-Medium**

### Syllabus

#### Unit I

**9 Hrs.**

**Communication:** Question tags - Gerund and Infinitives - Spotting the errors – Synonyms – Antonyms - One word substitution - Sentence completion –Prepositions – Articles.

**General Awareness and Scientific Aptitude:** Socio - Economic - Banking – Basic Sciences. People and Environment. Politics and Current Affairs. Higher Education. Information and Communication Technology. Teaching Aptitude. Research Aptitude.

#### UNIT II

**9 Hrs.**

**Logical Reasoning :** Syllogism – Statement Conclusions – Statement Arguments – Statement Assumptions – Statement Courses of Action – Inference – Cause and Effect – Visual Reasoning – Direction Sense Test – Blood Relation – Coding and Decoding – Deductive Reasoning.

**UNIT III****9 Hrs.**

**Numerical Reasoning and Quantitative Aptitude:** Age – speed – Heights and Distance – Time and Distance - Ratio and Proportion – Percentage – Fraction – Profit and Loss – Interest – Average – Calendar – Clocks– Probability – Series – Venn Diagram - Data Interpretation.

**Unit IV****9 Hrs.**

. Goal Setting – Time Management – Mind Mapping – Effective Ways to Manage Stress – Preparation for Examination.

**Unit V****9 Hrs.**

Conferences and Seminars – Preparation and Presentation of Papers – Group Discussions on Topics of Current Relevance in Commerce and Industry – Facing the Interview Board.

**Reference Books**

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1.	Aggarwal R.S	Quantitative Aptitude	S. Chand and Company	Reprint 2009
2.	Chopra. J.K.,	Bank Probationary Officers' Examination	Unique Publishers	2010
3.	Datson. R.P., Manish Arora and Gulati. S.L.,	Clerical Cadre Recruitment in State Bank of India,	Newlight Publishers	2013
4.	Davinder Kaur Bright	Railway Recruitment Board	Bright Publications	2010
5.	Lal, Jain and Vashistha. K.C	UGC NET/ JRF /SET Teaching and Research Aptitude	Upkar Prakashan Publishers	2012
6.	Pratyogita Darpan	UGC NET/ JRF/ SET Teaching and Research Aptitude	Upkar Prakashan Publishers	2012.
7.	Sharma. J.K	IBPS Recruitment of Bank Clerical Cadre Examination	Unique Publishers	2013
8.	Tara Chand	General Studies for Civil Services Preliminary Examinations, Paper-1,	Mc Graw Hill Education Private Ltd.,	2013
9.	Hari Mohan Prasad and uma Rani Sinha,	Objectives English for Competitive Examinations,	Tata McGraw Hill Education Private Ltd., New Delhi	2011
10.	Elizabeth B.Hurlock	Personality Development,	Tata McGraw –Hill Publishing Company Limited ,New Delhi,	2008.
11.	Leena Sen	Communication Skills	PHI Learning Private Limited, New Delhi	2009

**Pedagogy**

- Interaction, Brain Storming, Power Point Presentation, Group Discussion



## SEMESTER III

### Core X

### INCOME TAX

**Instructional Hrs. : 90**

**Sub. Code: 13COPC 309**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### Objectives:

- To enable students to learn the provisions of Income-tax Act, 1961
- To impart knowledge to the students on the computation of taxable income under various heads of income

#### Unit I

**15Hrs.**

**Provisions of Income Tax Act 1961** – relating to Previous year and Assessment year – scope of total income and residential status. Income which do not form part of the total income. Agricultural income – Tax – Free incomes and income entitled to relief.

#### Unit II

**21 Hrs.**

**Computation of Income from Salaries:**. Definition – Characteristics - Computation of salary Income-Salary u/s 17(1) – Allowances - Perquisites and their types and treatment - *Profit in lieu of Salary* - Exempted Profits- Deduction u/s 16 & 80C.

#### Unit III

**16 Hrs.**

**Income from House Property :** Definition and meaning – Exempted income from house property - Annual Value - Determination of annual value - let out - self occupied – deductions - *Treatment of unrealised rent*.

**Income from other sources:** General incomes u/s 56(1) - specific income u/s 56(2) - Dividend – Interest on securities – deductions - Expenses expressly disallowed.

## Unit IV

20 Hrs.

**Profits and gains of business or profession** : Definition – Charging Provisions - Computation of Income under the scheme - rules there off – Allowable expenses - expenses expressly disallowed - expenses disallowed in certain cases deemed profits *Valuation of stock*. **Capital Gains:** Basis of charge - transfer of capital assets - deemed transfer - Cost of Acquisition - Exempted capital gains – *treatment of capital losses*

## Unit V

18 Hrs.

Assessment of Individuals – *Deductions to be made in Computing Total Income* - set off and carry forward of losses – Advance payment of tax – Tax deducted at source - E-filing of returns.

**Note :** 1. Question paper covers 60% problem and 40% Theory

2. *Italics denote self study topics*

**Skill based component:** (Not for end semester examinations)

- With imaginary income do E-filing of returns.
- Learn the purpose and contents of PAN card.

### Books for Reference:

1. **Gaur V.P & .Narang D.B**, *Income Tax Law and Practice*, Kalyani Publishers, Chennai
2. **Mehoratra H.C & Goyal S.P**, *Income Tax Law and Practice*, Sahitya Bhavan publications, Agra. -

## SEMESTER - III

### Core XI

#### FINANCIAL MANAGEMENT

**Instructional Hrs. : 90**

**Sub. Code: 13COPC 310**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### **Objectives:**

- To enable the students to get an in depth understanding of various financial management areas like risk, return and cost of capital
- To enlighten the learners on dividend decisions, leverages and leasing

#### **Unit I**

**15 Hrs.**

*Financial Management – meaning, objects and scope* – Emerging role of Financial Managers in India - Time value of money – Reasons for time preference for money – Compounding and Discounting Techniques.

#### **Unit II**

**15 Hrs.**

Risk and return – meaning, measurement – Evaluation of proposals to minimize risk – methods of risk management – *major risk return decision areas.*

#### **Unit III**

**20 Hrs.**

Cost of capital – concept – importance – classification of cost of capital – computation of cost of capital – cost of retained earnings – weighted average cost of capital.

#### **Unit IV**

**20 Hrs.**

Capital budgeting – *Concept of capital budgeting – importance* – Computation of capital investment required – Capital budgeting appraisal method

#### **Unit V**

**20 Hrs.**

Dividend policy – meaning – Modigliani and Miller’s Approach – Walter’s Approach – *Factors affecting dividend policy* – ‘Rights shares – Valuation of rights – Methods of Valuation – Leverages – EBIT – EPS analysis – *Leasing – Meaning – types of leasing* – financial evaluation of Lease from the point of view of the lessee.(Theory only)

**Note :** 1. Question paper covers 50% problem and 50% Theory

2. *Italics denote self study topics*

**Skill based component** (Not for end semester examinations)

- Make Leverage Analysis of select companies and comment on the risk of the company
- Make a study about the Dividend Behaviour of select Indian Companies.
- Calculate the cost of equity and cost of debt of select companies and determine the financial and operating risk.
- Case Studies.

**Books for Reference:**

1. **Pandey I.M.**, *Financial Management*, Vikas Publishing House Pvt., Ltd., New Delhi

2. **Khan.M.Y, Jain.P.K**, *Management Accounting*, Tata MCGraw, Hill, NewDelhi, 2002.

3. **Maheswari .S.N.**, *Financial Management Principles and practice*, Sultan Chand and Sons

4. **Sharma. R.K & Shashi K.Gupta**, *Management Accounting Principles and Practice*

## SEMESTER III

### Core XII

#### INVESTMENT MANAGEMENT

**Instructional Hrs. 90**

**Sub. Code: 13COPC 311**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### **Objectives:**

- To provide an insight into the field of investment including the risk and return involved in it
- To provide a knowledge on the stock market operations and the Regulatory framework under SEBI
- To acquire knowledge on how portfolios are analysed and selected and the various investment alternatives available

#### **Unit I**

**20 Hrs.**

Nature, meaning and scope of investment – importance of investment – Factors influencing investment – Investment media – *Features of an investment programme* – Investment process  
New issue market and stock exchange – Role of the new issue market – mechanics of floating new issues.

#### **Unit II**

**20 Hrs.**

*Stock Exchange in India* – Mechanics of Security trading in stock exchanges – kinds of trading Activity – Clearing house – Membership rules in a Stock Exchange – Listing of Securities – legal control of stock exchange – SEBI and its role, guidance – NSE – OTCEI – Recent trends – Stock market operation – Security market indicators- Introduction to Derivatives Market-Concepts of futures and Options.

#### **Unit III**

**20 Hrs.**

Fundamental and technical analysis and security evaluation : Economic analysis – Industry analysis – *Company analysis* – Technical analysis – scope. Portfolio Analysis and

Management: Portfolio analysis, scope – Portfolio selection – Risk and Return – types of portfolio.

**Unit IV**

**15 Hrs.**

Investment alternatives: Equity shares - Preference shares - Corporate Bonds and Debentures - Life Insurance Policies - UTI Schemes- Mutual Funds - Provident Fund – Land and House Property – Gold - Silver - New Financial Instruments.

**Unit V**

**15 Hrs.**

Portfolio performance evaluation: *Dimensions of evaluation.* - Sharpe, Treynor and Jensen models of Evaluation.

**Note: *Italics* denote self study topics**

**Question paper covers 100% theory only**

**Skill based Component:** (Not for end semester examinations)

- Survey of investment preferences & presenting report.

**Books for Reference:**

1. **Preethi Singh**, *Investment Management*, Himalaya Publishing House, Mumbai, 2009.
2. **Bhalla V.K.**, *Investment Management*, S.Chand & Co., Ltd., New Delhi, 2009
3. **Rustagi R.P.**, *Investment Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 2005

## **SEMESTER III**

### **Core XIII**

#### **Computer Application Practicals - II**

##### **(TALLY & INTERNET)**

**Instructional Hrs: 90**

**Sub. Code: 13C0PCP02**

**Max. Marks: CIA – 40; ESE – 60**

**Credits: 3**

#### **Objectives:**

- To promote the skill of applying knowledge in accounting using Tally 9.0
  - To expose the students to the fundamentals of keeping inventory records in computerised accounting environment
  - To help the students to acquire the knowledge and skill of preparation of various accounting statements using Tally package
- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
  - 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
  - 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and Multiple Ledgers.
  - 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
  - 5) Daybook - Cash book – Group Summary.
  - 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
  - 7) Inventory Masters – Stock Group Creation, Display and Alteration – Stock Categories Creation, Display and Alteration - Stock Items Creation, Display and Alteration.
  - 8) Ratio analysis – Bank Reconciliation statement – Printing Reports from Tally.

- 9) VAT – Calculation of VAT – VAT Computation Report – VAT Adjustment against Tax Payable.

### **INTERNET LAB**

1. Learn about browsers and bring some details about them.
2. Learn how to use search engines and list some of your search results.
3. Visit BSE & NSE websites and collect the information regarding share prices.
4. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
5. Visit rbi.org.in
  - a) Get the statistics on Indian Economy from the Hand Book of Statistics and also from Data Base on Indian Economy.
  - b) See Current Rates – Bank Rates ,Reserve Ratios ,Exchange Rates, Lending and Deposit Rate
6. Visit the website of Union Finance Ministry and learn about
  - a) Financial Regulators in India b) Capital Markets in India c) Economic Survey
  - d) Budget
7. Visit a website of an online marketing company and write the procedure to place an order.
8. Learn about Discussion Forums and E-groups
9. Visit the website of National Informatics Center.



## SEMESTER-III

### SKILL BASED SUBJECT - II

#### INVESTMENT AND SECONDARY MARKET OPERATIONS

**Instructional Hrs: 45**

**Sub. Code:11COPS302**

**Max. Marks:CIA-25, ESE-75**

**Credits: 5**

#### **Objectives:**

- To acquire knowledge on how investment in stock market is analysed
- To know the Mechanics of stock trading and the emergence of Derivatives Market

#### **UNIT I**

**9Hrs**

Investment - Meaning - Importance - Factors Influencing Investment - Fundamental Analysis - Meaning - Technical analysis - Meaning.

#### **UNIT II**

**9Hrs**

Listing - Meaning - Benefits - Indices of NSE and BSE .

#### **UNIT III**

**10Hrs**

Indian Capital Market- Meaning- Capital market segments- Private Market and Secondary market -Indian Secondary Market - Meaning - Major Departments of a Typical Stock Exchange in India - Steps in Stock Trading - Mechanics of Settlement

#### **UNIT IV**

**9Hrs**

Depository and Dematerialisation – A brief outline of OTCEI and NSE .

#### **UNIT V**

**8Hrs**

Derivatives Market - Meaning - Growth of Derivative Market - Functions- Participants in Derivative Market.

#### **Books for Reference:**

1. **Dr.S. Gurusamy**, *Financial Markets and Institutions* ,Vijay Nicole Imprints Private limited ,2008
2. **Preeti Singh**, *Investment Management* ,Himalaya Publishing House ,2009
3. **Dr.R.Shanmugam**, *Financial Services* Wiley India Private Ltd,2010.

**Note:** Skill Based Component :(Not for end semester examination)

*\*Preparing Charts Showing Index Movement for a Specific Period.*

*\*Collection of Broker - Client Agreement forms, Client Registration Documents and Share Trading related forms.*

## **SEMESTER III**

### **Skill Based Subject III**

#### **CUSTOMER RELATIONSHIP MANAGEMNT**

**Instructional Hrs. : 45**

**Sub. Code: 11COPS303**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 5**

#### **Objectives:**

- To enlighten the students on the concepts, principles and current trends in CRM
- To impart knowledge about the role of CRM in financial services and banking
- To highlight the features of e-CRM

#### **Unit I**

**8 Hrs**

Introduction to CRM: Meaning and Definition – Objectives – *Need* - Importance and benefits of CRM.

#### **Unit II**

**9 Hrs**

*Principles of CRM* – Types of CRM: Operational, Analytical and Collaborative CRM – CRM chain – Customer Retention – Importance – Customer Retention Management – (CRM in Action: Automobile Industry – Mobile\*)

#### **Unit III**

**9 Hrs**

CRM Process: Objectives – *Benefits* – Need to create CRM process – 4 C's of CRM process – CRM Process for marketing organization.

#### **Unit IV**

**10 Hrs**

CRM in Banking – CRM Strategies – CRM Applications – Retail Banking and CRM – Universal Banking and CRM – Three Major S's Associated with Banking in relation to CRM – *Net Banking & CRM* – CRM and key Account Management, CRM in Commercial scheduled Banks – Technology Banking and CRM – Banking schemes with CRM.

## **Unit V**

**9 Hrs**

e-CRM: What is e-CRM? – Need – Basic requirements – Features – *CRM in India* – Current trends in CRM.

### **TEXT BOOK**

1. **Venkata Ramana v, Somayajulu G**, Customer Relationship Management, Excel Books, NewDelhi,2003

### **BOOKS FOR REFERENCE**

1. **Peeru Mohamed H, Sagadevan A**, Customer Relationship Management, Vikas Publishing House Pvt Ltd, NewDelhi, 2004.

2. **Mukesh Chaturvedi, Abhinav Chaturvedi**, Customer Relationship Management, Excel Books, 1<sup>st</sup> Edition, NewDelhi, 2005.

## SEMESTER - IV

### Core XIV

#### Accounting for Managerial Decision Making

**Instructional Hrs. : 90**

**Sub. Code: 12COPC 412**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### **Objectives:**

- To widen the knowledge of the learners on financial statement analysis, Fund Flow Statement, Cash Flow Statement and the components of Working Capital.
- To give an insight into the various cost control techniques like Budgetary Control, Marginal Costing and Standard Costing.

#### **Unit I**

**15 Hrs.**

Management Accounting – Meaning – Scope, Objectives, Significance, Limitations – *Financial Statements – importance – Tools of analysis – comparative statements, Common – size Statements, Trend analysis.*

#### **Unit II**

**20 Hrs.**

Ratio analysis – significance, uses and limitations of ratios – classification of ratios – computation and interpretation.

Working capital management – *concept of working capital – types, adequacy and sources of working capital* – cash, inventory and accounts receivables management – Fund flow and Cash flow analysis (New format only)

#### **Unit III**

**20 Hrs.**

Budgeting & Budgetary control – *Meaning characteristics of a good budget* – Budgetary control – Objectives and Functions – Classification of Budgets – preparation of budgets – Production budget – Sales budget – Material Budget – Cash Budget – Flexible Budget – Zero based budgeting.

**Unit IV****20 Hrs.**

Marginal costing – Meaning – Importance, Objectives – *Marginal Costing and absorption costing* – Break Even analysis Application of marginal costing Techniques, Cost-volume – profit analysis.

**Unit V****15 Hrs.**

Standard costing – Meaning – *Standard costing and budgetary control* – Variance analysis – Direct material Variance, Direct Labour Variance – Overhead Variance.

**Note :** 1. Question paper covers 60% problem and 40% Theory

2. *Italics* denote self study topics

**Skill based component: (Not for end semester examinations)**

- Analyse the funds flow statement included in the published statements of select companies and comment on the financial position.

**Group Discussion:**

- Cash Management – Optimum level of cash
- Budgets of the Central Government

**Books for Reference:**

1. **Khan & Jain** *Management Accounting*, Tata McGraw,Hill,Newdelhi,2002.
2. **Maheswari .S.N.**, *Management Accounting*, Sultan Chand & Sons, New Delhi, 2003
3. **Sharma & Gupta**, *Management Accounting*, Kalyani Publishers, Chennai

## SEMESTER - IV

### Core XV

### E-COMMERCE

**Instructional Hrs. : 90**

**Sub. Code: 13COPC 413**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### **Objectives:**

- To aid the learner to understand the basics of electronic commerce and security issues
- To provide exposure about the emerging changes in marketing and advertisements in the E-Commerce and M-Commerce era

#### **Unit I**

**20 Hrs.**

Electronic Commerce – Meaning – *Evolution in India* – Traditional Commerce Vs E-Commerce - Factors driving the growth of E-commerce – Benefits and Limitations – Business Models for E-commerce – B2C – B2B – C2C – C2B – E-commerce Opportunities in India & Challenges.

#### **Unit II**

**20 Hrs.**

Electronic Data Interchange – Cost and Benefits – *components of EDI systems* – Cryptography – Electronic Payment systems – Transaction Processing System - Components and Methods of TPS - Transaction Processing Cycle - Control of Transaction Processing.

#### **Unit III**

**20 Hrs.**

Security issues – Risks involved with usage of Internet – Firewalls and Network Security – Types of Firewalls - Firewall Security Policies -Transaction Security and its Requirements – Encryption and Transaction Security; Legal issues of E-commerce – *Cyber Crimes - Cyber laws.*

#### **Unit IV**

**15 Hrs.**

Supply Chain Management – Basics of SCM – Definition – Characteristics and models – Internet enabled SCM – E-CRM – Definition – Features – E-CRM Vs Traditional CRM – Framework and Architecture of E-CRM – Data mining in E-CRM - Advantages of e-CRM.

## Unit V

15 Hrs.

*Advertising and Marketing on the Internet* – Methods of Internet Advertising - Evaluation of effectiveness of e-Advertisements – Charting online marketing process – Electronic Market Research.

Mobile Commerce – Attributes – Benefits and Drivers – Products and Services of Mobile Commerce – Mobile Financial Applications – Mobile Marketing and Advertising – Mobile Entertainment – Security, Ethical and Legal issues in Mobile Commerce.

**Note:** *Italics* denote self study topics

### **Skill based Component (Not for end semester examinations)**

- View on-line advertisements and submit a mini project critically evaluating such advertisements.
- Group Discussion on Cyber Crimes affecting business.
- Case study on e-CRM.

### **Books for Reference:**

1. **Kamalesh Bajaj and Debjani Nag**, *E-Commerce: The Cutting Edge of Business*, Tata McGraw Hill NewDelhi, 2008
2. **Ravi Kalakota and Andrew B.Whinstone**, *Electronic Commerce – A Managers' Guide*, Pearson Education, NewDelhi, 2011.
3. **Joseph P.T.**, *E-commerce: An Indian Perspective*, Prentice Hall of India, New Delhi, 2008.
4. **Efraim Turban, David King, Jae Lee, Ting-Peng Liang, Deborrah Turban**, *Electronic Commerce 2010: A Managerial Perspective*, Pearson Education, New Delhi, 2012.

## SEMESTER - IV

### Core XVI

#### INTERNATIONAL BUSINESS

**Instructional Hrs: 90**

**Sub. Code: 13COPC414**

**Max. Marks: CIA - 25; ESE - 75**

**Credits: 4**

#### **Objectives:**

- To understand the Role of foreign trade and Balance of payment
- To acquire the knowledge on concepts and theories of International trade
- To impart knowledge on international marketing and export and imports

#### **Unit I**

**20 Hrs**

Introduction to International Business : Importance - Nature and Scope of International Business; Modes of Entry into International Business - Theory of International Trade – Comparative Cost Theory – Hecksher Factor Price Equalization Theorem – *Terms of trade* – Free Trade Vs Protection.

#### **Unit II**

**16 Hrs**

Balance of Payments in the Context of Economic Growth Process: Trade Balance, Current Account Position and Capital Account Position – Trends – Correction of Adverse Balance of Payments – *Principles of BOP*.

#### **Unit III**

**18 Hrs**

International Marketing – Problems – Motives of International Marketing – International Orientations – Scope of Marketing Indian Products Abroad – Driving and Restraining Forces – Participants – Export Barriers – *Tariff & Non-Tariffs*.

#### **Unit IV**

**15 Hrs**

Foreign Exchange Market – Rate Determination – Factors Affecting Exchange Rate Fluctuations – Effect of Exchange Fluctuations – Euro Dollar Market- International Financial Institutions: IMF, World Bank ,WTO,GATT.



## Unit V

21 Hrs

*Composition and Direction of India's Exports and Imports, Present Position* – project  
Consultancy and Service Exports - Trade in Services. Counter Trade – Forms of Counter Trade – Growth  
of Counter Trade – Drawbacks of Counter Trade.

Social Issues in International Business- Environmental issues- Labour Issues

**Note :** *Italics denotes self study topics*

### **Skill based Component (Not for end semester examinations)**

- Ascertain the Trade balance, Current account position and capital account position of India over the last three years and comment on it.
- Tabulate the major items and values of India's export and import over the past five years and study the variations.

### **Books for Reference:**

1. **Francis cherunilam**, *International Business: Text and Cases*, PHI Learning Private Limited. New Delhi, 2009.
2. **Francis cherunilam**, *International Business Environment*, Himalaya Publishing House, Mumbai, 2008..
3. **Rathor B.S. , Rathor J.S.**, *Export Marketing*, Himalaya Publishing House Mumbai, 2008
4. **Francis cherunilam**, *International Marketing* , Himalaya Publishing House Mumbai, 2009
5. **Mithani**, *Money, Banking & International Trade & Public Finance*, Anmol Publications NewDelhi, 2004.

## SEMESTER IV

### Core XVII

#### ADVERTISING MANAGEMENT

**Instructional Hrs. : 90**

**Sub. Code: 13COPC 415**

**Max. Marks: CIA – 25; ESE – 75**

**Credits: 4**

#### Objectives:

- To make the students aware of the importance of advertisements in promoting goods and services
- To gain knowledge of creating advertisements in business field
- To know about the job opportunities in advertising field

#### Unit I

Advertising: - Structure of Advertising Industry - Role of Advertising in Modern Business World – *Limitations* - Advertising Coverage - Advertising planning and its Significance - Steps in Advertising Planning Process.

Advertising Goals and Objectives:- Approaches to the Task of Objective Setting: The Sales School of Thought & Communicative School of Thought

Types of Advertising: Consumer, Business to Business, Trade, Retail, Financial, Direct Response, Recruitment.

#### Unit II

Advertising Agency:- Introduction - *Role of Advertising Agency* – Recognition and the commission system - Service Agencies - Media Independents - A LA CARTE Agencies - Agency Personnel - Advertising Agency Jargon.

Creative Execution in Advertising:-Creative Execution of the Big Idea - Creativity in Ad Execution - Preparing a Creative Brief – Creative Execution Element - Celebrity Support in Execution.

#### Unit III

Creative Execution and Design in Print - Print Medium - Elements of Print Advertising – Understanding Design in Print – *Executing Creative other Print Media*.

Creative Execution on Radio – Introduction - Script Writing for Radio - Producing Radio Commercials - The ABCs of writing and Producing Radio Spots.

#### **Unit IV**

Creative Execution on Online:- *Internet as an Advertising Medium* - communicating through websites - Search Engine Marketing - Banner Advertisement - Text Links - Internet Direct Mail-Pop – Ups – Virals - Blogs and Community Forums.

#### **Unit V**

Creative Execution on Television – Introduction - Elements on Television - Making a Television Commercial.

Media Planning and Buying:- Introduction – *Importance* - *Setting Media Objectives* - Developing Media Strategy - Media Selection Procedures - Media Buying Functions - Media Buyers Special Skills - Global Media Buying - Staging a Media Plan – Alignment of Media and Message.

**Note .:** *Italics* denotes self study topics

#### **Skill based Component: (Not for End Semester)**

- Creating an Advertising Copy for any consumer product for Print Media.
- Visit any advertising agency and submit a report of its functioning.
- Group Discussion on whether advertisements are necessary to promote sales.

#### **Books for Reference:**

1. **Debraj Datta, Mahua Datta**, *Advertising and sales promotion*, Vrinda publications(p)ltd,2008
2. **Kruti Shah, Alandsouza**, *Advertising & promotion an IMC perspective*, Tata Mcgraw,Hill education pvt ltd, New delhi,2010
3. **Frank Jefkins**, *Advertising*, Addison wesley Longman,2000
4. **Sontakki C.N**, *Advertising*, Kalyani publishers,2004