

**APPENDIX – (i)14(S)**  
**UNIVERSITY OF MADRAS**  
**MASTER OF COMMERCE (M.Com.)**  
**(w.e.f.2022 – 2023 onwards)**

**Advanced Corporate Accounting and Accounting Standards**  
**SEMESTER I – CORE PAPER - 1**

**COURSE CODE: Com 201**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVE :**

To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the accounting treatment adopted for raising funds and redeeming the funds. (U)
<b>CO2</b>	Illustrate the Acquisition, amalgamation, and reconstruction (internal & external) schemes of companies (U)
<b>CO3</b>	Construct final accounts of Joint Stock Companies. (P)
<b>CO4</b>	Explain the methods of preparing statements for liquidation of companies. (U)
<b>CO5</b>	Outline the accounting standards prescribed by Generally Accepted Accounting Principles and Practices (GAAP) recommended by the ICAI - Mandatory Accounting Standards (AS) issued by the ICAI (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	2
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	2
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	2

**3-Strong Correlation, 2- Medium Correlation, 1-Low correlation**

Unit	Contents of Module	Hrs	CO
1	Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares	15	1
2	Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes	15	2
3	Consolidated final statement of Holding companies and subsidiary companies –intercompany holdings and Owings -treatment of dividends	15	3
4	Statements for liquidation of companies	15	4
5	Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI -Mandatory Accounting Standards (AS) issued by the Ministry of Corporate Affairs (MCA)	15	5

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. T S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications

#### WEB REFERENCES:

[www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)

[www.iimcal.sc.in](http://www.iimcal.sc.in)

[www.futureaccountant.com](http://www.futureaccountant.com)

**Financial Management**  
**SEMESTER I – CORE PAPER – 2**

**COURSE CODE: Com 203**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVE :**

To impart knowledge on the fundamentals of finance function in business and to develop skills in financial analysis and decision making

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Develop the scope of financial management in functional areas of business and corporate (P)
<b>CO2</b>	Solve problems relating to the capital structure and types of leverages to take financial decisions. (P)
<b>CO3</b>	Determine the cost of capital and Choose appropriate dividend theories to cope with market conditions (P)
<b>CO4</b>	Analyze various investment options to make investment decisions. (A)
<b>CO5</b>	Analyze the elements of working capital management for efficient management of short term finance. (A)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Functions of manager – methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non-convertible debentures – preferred stock - Objectives / goals of finance function -financing decisions -investment decision -importance of financial planning -problems in financial forecasting.	15	1
2	Capital Structure decisions -Traditional and MM approaches -current views -determinants - capital structure- overtrading-over and under capitalization -leverage analysis EBIT -EPS analysis.	15	2
3	Cost of capital measurement WACC-MCC and value of the firm -factors influencing dividend policy of firm -dividend relevancy -company law provisions on dividend payment.	15	3
4	Capital Budgeting -risk -required rate of return -estimating cash flows - present value of cash flows -evaluation of alternative investment proposals -sensitivity analysis -simulation -decision making under conditions of risk and uncertainty -inflation and investment decisions.	15	4
5	Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital-different components -inventory -cash - receivables -credit policies – collection policies.	15	5

Note: The proportion between theory oriented and problem oriented questions in the University Examination shall be 60:40

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Van Horne J. Financial Management & Policy Pearson Education, Delhi
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
3. West on and Brigham, Managerial Finance, New York, Holt Rinehart
4. Pandey I M, Financial Management, New Delhi, Vikas
5. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The World Press
6. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH
7. Periyasamy P, Financial Management, Vijay Nicole Imprints

#### WEB REFERENCES:

www.accountingstudyguide.com  
[www.managementparadise.com](http://www.managementparadise.com)

**Organizational Behaviour**  
**SEMESTER I – CORE PAPER - 3**

**COURSE CODE: Com 205**

**L:P:T:S**

**EXAM HOURS: 3**

**CREDITS: 4**

**CIA MARKS: 25**

**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge on employees' behaviour and their managerial implications and to impart knowledge on organizational dynamics

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Infer the organizational behaviour needs and approaches in global scenario (U)
<b>CO2</b>	Identify the progress and challenges in organizational change management and the role of politics( P)
<b>CO3</b>	Explain the organizational communication and types of stress management (U)
<b>CO4</b>	Compare the organizational culture and its effectiveness (U)
<b>CO5</b>	Illustrate the Systems approach to change, intervention strategy model, total project management model organize the organizational change in management (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

<b>Unit</b>	<b>Contents of Module</b>	<b>Hrs</b>	<b>CO</b>
<b>1</b>	Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.	<b>15</b>	<b>1</b>
<b>2</b>	Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour	<b>15</b>	<b>2</b>
<b>3</b>	Organizational communication - Meaning, Importance, Process, Barriers - Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management	<b>15</b>	<b>3</b>
<b>4</b>	Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour	<b>15</b>	<b>4</b>
<b>5</b>	Organizational change - Meaning - Resistance to change - Management of change	<b>15</b>	<b>5</b>

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
2. Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
3. L.M. Prasad, - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
4. Gupta.Shahi.K & Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
5. Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra
6. Chauhan R.K. - Organisational Behaviour - Tamilnadu Book House.

**WEB REFERENCES:**

[www.journals.elsevier.com](http://www.journals.elsevier.com)  
[www.unesco.org](http://www.unesco.org)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**Managerial Economics**  
**SEMESTER I – CORE PAPER - 4**

**COURSE CODE: Com 207**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To offer expertise and knowledge on the application of economic theories and concepts to business decisions

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Illustrate the applications of managerial economics in business decision-making.
<b>CO2</b>	Outline the economic principles and best practices in business. (U)
<b>CO3</b>	Demonstrate how to estimate demand on the basis of available data. (U)
<b>CO4</b>	Explain how to make price and quantity competition decisions in various market structures. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

**Managerial Economics**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.	15	1
2	Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.	15	2
3	Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output –analysis.	15	3
4	Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting.	15	4
5	Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices.	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
2. Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
- 3 Mote and Paul: Managerial Economics TMH, New Delhi
- 4 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
- 5 Dwivedi D N Managerial Economics, New Delhi Vikas

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 60:40.



**Accounting for Specialized Institutions**  
**SEMESTER I – ELECTIVE PAPER -1**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions and to update the knowledge of accounting standards for specified nature of accounts

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Infer the balance sheet preparation procedure for banking companies. (U)
<b>CO2</b>	Identify the accounting treatment for insurance companies. (P)
<b>CO3</b>	Summarize the details relating to the Double Account system. (U)
<b>CO4</b>	Construct the final accounts of electricity companies, educational institutions and voyage. (P)
<b>CO5</b>	Interpret the concepts of price level changes, social responsibility and human resource accounting. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Accounting for banking companies	15	1
2	Accounting for insurance companies (both life and non-life)	15	2
3	Double account system – meaning - differences between single and double account system, advantages and disadvantages of double account system – preparation of final accounts of electricity companies	15	3
4	Accounting for price level changes -Social responsibility accounting - Human resources accounting	15	4
5	Accounting for Educational Institutions - Voyage Accounts - Accounting for Investments AS 13	15	5

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi
2. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi
3. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi
4. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi
5. Horngren C T, Introduction to Financial Accounting, PHI, New Delhi
6. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi
7. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi

#### WEB REFERENCES:

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.cimaglobal.com](http://www.cimaglobal.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

**Strategic Human Resource Management and Development**  
**SEMESTER I – ELECTIVE PAPER - 1**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge on understanding managing human resources in the organizations, and to offer exposure on human resources practices in organizations

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the strategic framework human resource management and Human resource development (U)
<b>CO2</b>	Explain the HR policies and procedures of E - Employee profile, E- selection and recruitment (U)
<b>CO3</b>	Outline the cultural aspects of domestic and international HRM. (U)
<b>CO4</b>	Interpret career management concepts and build career development models. (U)
<b>CO5</b>	Outline the role of HR in coaching and counselling employees. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Meaning- Strategic framework for HRM and HRD –Vision, Mission and Value-Importance – Challenges to organisations –HRD functions –Roles of HRD professionals –HRD needs assessment – HRD practices – Measures of HRD performance – Links to HR, Strategy and business goals –HRD program implementation and evaluation – Recent trends – strategic capability, bench marking and HRD audit	15	1
2	E - Employee profile – E- selection and recruitment – Virtual learning and orientation – E-training and development – E- performance management and compensation design –Development and implementation of HRIS- Designing HR portals –Issues in employee privacy –Employee surveys online	15	2
3	Domestic Vs International HRM – Cultural dynamics – Culture assessment - Cross cultural education and training programs – Leadership and strategic HR issues in international assignments – Current challenges in outsourcing, cross border M and A-Repatriation etc. – Building multicultural organizations- international compensation	15	3
4	Career concepts – Roles – Career stages – Career planning and process – Career development models- Career motivation and enrichment – Managing career plateaus –Designing effective career development systems- Competencies and career management- Competency mapping models- Equity and competency based compensation	15	4
5	Need for coaching – Role of HR in coaching – Coaching and performance- Skills for effective coaching – Coaching effectiveness – Need for counselling – Role of HR in counselling – Components of counselling programs –Counselling effectiveness –Employee health and welfare programs – Work stress- Sources – Consequences – Stress management techniques – Eastern and Western practices-Self management and Emotional intelligence	15	5

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Jeffrey A Mello, 'Strategic Human Resource Management', Thomson, Singapore, southwestern
2. Randy L.Desimone, Jon M. Werner – David M. Marris, 'Human Resource Development', Thomson Southwestern, Singapore
3. Robert L.Mathis and John H.Jackson, 'Human Resource Management', Thomson Southwestern, Singapore
4. Rosemary Harrison, 'Employee Development' –University Press, India ltd, New Delhi
5. Srinivas Kandula, 'Human Resource management in Practice', Prentice Hall of India, 2005, New Delhi

**WEB REFERENCES:**

[www.springer.com](http://www.springer.com)

[www.emeraldinsight.com](http://www.emeraldinsight.com)

[www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**Advanced Cost and Management Accounting**  
**SEMESTER II – CORE PAPER- 5**

**COURSE CODE: Com202**

**L:P:T:S**

**EXAM HOURS: 3**

**CREDITS: 4**

**CIA MARKS: 25**

**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To impart knowledge on cost and management accounting techniques and to develop the skills of students in the preparation of cost and management accounting statements

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Outline the concepts of cost accounting principles and cost control techniques. (U)
<b>CO2</b>	Apply the accounting procedure of product costing and process costing to prepare the accounts of the manufacturing industries. (P)
<b>CO3</b>	Apply the techniques of marginal costing & Cost volume profit analysis in Business decision making (P)
<b>CO4</b>	Analyse the standard cost and variance in cost estimation and control (A)
<b>CO5</b>	Apply costing techniques and interpret financial statements for making financial decisions(P)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Installation of costing system -records required to be maintained under the Companies Act - management control and information system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives -	15	1
2	Costing methods -product costing -process costing -treatment of equivalent units -inter - process profit- JIT costing -Activity based costing	15	2
3	Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes V s. Status quo, sell or scrap, export V s. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing -Measurement of Segment Performance	15	3
4	Standard Costing & Variance Analysis	15	4
5	Financial Statement analysis -Ratio analysis -Funds / Cash flow statement.	15	5

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

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGrawHill Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

#### WEB REFERENCES:

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.ce.cmu.edu](http://www.ce.cmu.edu)

[www.computerizedaccount.tripod.com](http://www.computerizedaccount.tripod.com)

**Quantitative Techniques for Business Decisions**  
**SEMESTER II – CORE PAPER-6**

**COURSE CODE: Com204**

**L:P:T:S**

**EXAM HOURS: 3**

**CREDITS: 4**

**CIA MARKS: 25**

**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge in quantitative methods and applications and to offer expertise in quantitative analysis

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Illustrate quantitative methods and statistical tools for business problems. (U)
<b>CO2</b>	Explain the application of statistics in business Decision making. (U)
<b>CO3</b>	Choose appropriate Statistical methods for data analysis. (P)
<b>CO4</b>	Analyse the data using Descriptive and Inferential statistics. (P)
<b>CO5</b>	Interpret the statistical results to make meaningful decisions. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	-	-
<b>CO2</b>	2	3	-
<b>CO3</b>	2	3	-
<b>CO4</b>	2	3	-
<b>CO5</b>	2	3	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**



Unit	Contents of Module	Hrs	CO
1	Theory of probability -probability rules -Baye's theorem -Probability distribution -Binomial, Poisson and Normal. Statistical decision theory - Decision environment -decision making under certainty and uncertainty and risk conditions -EMV, EOL and marginal analysis -value of perfect information - decision tree analysis	15	1
2	Sampling-Meaning of random sample -sampling methods -sampling error and standard error relationship between sample size and standard error Sampling distribution -characteristics- central limit theorem -estimating population parameters - point and interval estimates -estimating proportion, percentage and mean of population from large sample and small sample	15	2
3	Testing hypothesis -testing of proportions and means -large samples - small samples -one tailed and two tailed tests -testing differences between mean and proportions -errors in hypothesis testing -chi square distribution -characteristics -applications -test of independence and tests of goodness of fit - inferences -F distribution- testing of population variance- analysis of variance -one way and two way	15	3
4	Correlation and regression -Simple, partial and multiple correlation - simple, partial and multiple regressions -estimation using regression line - standard error of estimate -testing significance of correlation and regression coefficients -interpreting correlation -explained variation and unexplained variation - coefficient of determination- multivariate analysis -factor, cluster and discriminant analysis	15	4
5	Linear programming graphic and simplex models -maximization and minimization - transportation -Assignment	15	5

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

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1 Richard I. Levin and David S Rubin, Statistics for Management, 7<sup>th</sup> Ed. Pearson Education New Delhi

2 Gupta, Statistical Methods, Sultan Chand

3 Johnson, Applied Multivariate Statistical Analysis, 5th Ed, Pearson Education

**WEB REFERENCES:**

[http://fe.ugm.ac.id/iup/material/syllabi\\_quantitative.pdf](http://fe.ugm.ac.id/iup/material/syllabi_quantitative.pdf)

[www.aiu.edu](http://www.aiu.edu)

<http://www.duxbury.com/sme6/index.html>

**Corporate Laws**  
**SEMESTER II – CORE PAPER- 7**

**COURSE CODE: Com206**

**L:P:T:S**

**EXAM HOURS: 3**

**CREDITS: 4**

**CIA MARKS: 25**

**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide an overview on legal knowledge on corporate laws and to understand key concepts in corporate law

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the concepts of corporate governance, CSR and its implications.
<b>CO2</b>	Compare and contrast the principles of governance in various sector.
<b>CO3</b>	Identify the functional procedures of companies with SEBI regulations
<b>CO4</b>	Examine the legal frameworks of The Competition Act 2002, Foreign Exchange Management Act 1999.
<b>CO5</b>	Infer the legal frameworks of Information Technology Act 2000.

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Corporate Governance: Principle-agent relationship in the context of governance -issues connected with separation of ownership and control over organisation activity - stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance - CSR and organisation as a corporate citizen in the context of governance.	15	1
2	Governance approaches & scope: Role of institutional investors in governance systems - rules v/s principles approach to governance - Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs	15	2
3	SEBI Act 1992 (As amended by the Securities Laws Amendment Act, 2014) - Definitions - Establishment of the Securities and Exchange Board of India-Transfer of Assets and Liabilities etc.,- Powers and functions of the Board-Registration Certificate - Prohibition-Finance, Accounts and Audit Penalties and Adjudication - Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal –Miscellaneous	15	3
4	The Competition Act 2002- The Competition (Amendment) Act, 2007 Definition - Prohibition of certain agreements - Abuse of dominant position - Competition Commission of India - Duties, powers and functions of Commission - Duties of Director General - Penalties Competition Advocacy -Miscellaneous - Foreign Exchange Management Act 1999-Definition-Regulation and Management of Foreign Exchange - Authorised Person - Contravention and Penalties - Adjudication and Appeal-Directorate of Enforcement-Miscellaneous	15	4
5	Information Technology Act 2000- Definition - Authentication of Electronic Records - Electronic Governance-Secure Electronic Records and Secure Digital Signature-Regulation of Certifying Authorities - Penalties-Adjudication-Miscellaneous. - Intellectual Property Rights- Copyright Act 1957-Meaning - Copyright Authorities - Infringement of Copyright.	15	5

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai
2. Bare Acts
3. Corporate Laws, Taxman,(latest)
4. S. Santhakumar's-Introduction to Environmental Law, - Lexis Nexis
5. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Anne Books Pvt. Ltd, New Delhi
6. Sharma, J.P Corporate Governance and Social Responsibility of Business, Anne Books Pvt. Ltd., New Delhi.
7. Mallian, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi
8. Blowfield, Michael and Alam Morray, Corporate Responsibility,Oxford University Press, New Delhi
9. Francesco perrimi, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility - An European Perspective, Edward Elgar

**Industrial Relations & Labour Welfare**  
**SEMESTER II – ELECTIVE PAPER - I**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the role of management and unions in the promotion of industrial relations (U)
<b>CO2</b>	Outline the important causes & impact of industrial disputes and settlement procedures. (U)
<b>CO3</b>	Demonstrate the judicial setup of Labour Laws, the features of welfare and wage Legislations. (U)
<b>CO4</b>	Inspect the social security measures and labour welfare under Labour Laws (A)
<b>CO5</b>	Interpret the different categories of labour, Economic assistance, and social protection. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Concepts – Importance - Industrial Relations Problems in the Public Sector- Growth of Trade Unions- Codes of conduct	15	1
2	Disputes – Impact – Causes – Strikes - Prevention – Industrial Peace –Government Machinery- Conciliation – Arbitration – Adjudication	15	2
3	Concept –Objectives – Scope – Need- Voluntary Welfare Measures – Statutory Welfare Measures- Labour- Welfare Funds- Education and Training Schemes	15	3
4	Causes of Accidents – Prevention –Safety – Provisions – Industrial Health and Hygiene-Importance – Problems-Occupational Hazards- Diseases – Psychological problems- counseling-statutory provisions	15	4
5	Child Labour – Female Labour- Contact Labour – Construction Labour –Agricultural labour – Disabled – Welfare of knowledge – Social Assistance – Social Security- Implications	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Mamoria C.B. and Sathish Mamoria , ‘Dynamics of Industrial Relations’, Himalaya Publishing House, New Delhi 1998
2. Dwivedi. R.S. ‘Human Relations & Organisational Behaviour’, Macmillan India Ltd., New Delhi, 1997
3. Ratna Sen, ‘Industrial Relations in India’, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
4. Srivastava, ‘Industrial Relations and Labour laws’, Vikas 4 th edition, 2000
5. Venkata Ratnam C S, ‘Globalisation and Labour Management Relations’, Response Books, 2001

#### WEB REFERENCES:

[www.springer.com](http://www.springer.com)  
[www.emeraldinsight.com](http://www.emeraldinsight.com)  
[www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**CUSTOMER RELATIONSHIP MANAGEMENT  
SEMESTER II – ELECTIVE PAPER - I**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

The paper will provide skill based knowledge of Customer Relationship Management. The Syllabus describes the entire aspects of CRM. The objective of the syllabus is to make the students aware of the concepts and practices of CRM in modern businesses.

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Infer about the concept of CRM and its types (U)
<b>CO2</b>	Summarize the CRM concepts with respect to Marketing and sales (U)
<b>CO3</b>	Demonstrate the CRM and customer service concepts for customer satisfaction (U)
<b>CO4</b>	Identify the sales process management tools and E-CRM techniques (P)
<b>CO5</b>	Utilize the CRM practices adopted in the diversified industry (P).

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Introduction, Meaning and definitions of CRM- Objective of CRM - benefits of CRM - CRM concept; Acquiring customers, customer Retention, loyalty, and optimizing the customer experience. Types of CRM.	15	1
2	CRM in Marketing: One-to-One and Relationship Marketing,, Cross Selling & Up Selling, Behaviour Predicting, customer Profitability & Value Modeling, Channel Optimization, Event-based Marketing.	15	2
3	CRM and Customer Service: The Call Centre and customer care, call routing, Call Scripting, Customer Satisfaction – meaning, definition and significance- Customer Satisfaction Measurement.	15	3
4	Sales Force Automation – Sales Process Management, Contact Management, Lead Management and Knowledge management. Field Force Automation. SFA and mobile CRM - E- CRM in business, Analytical CRM: Data warehousing and Data Mining concepts; Data analysis.	15	4
5	Customer relationship management practice in retails industry, hospitality industry, banking industry, Insurance industry, telecom industry, aviation industry and in education.	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Stanley A. Brown: Customer relationship management, John Wiley & Sons Canada, Ltd.
2. Jagdish Seth, Et al: Customer relationship management
3. Paul Greenberg: CRM at the speed of light: capturing and keeping customer in internet real time
4. Jill Dyche: The CRM handbook: a business guide to customer relationship management, Addison Wesley Information Technology Series
5. Patrica 13. Ramaswamy, et al: Harvard business review on customer relationship management
6. Bernd H Schmitt: customer experience management: a revolutionary approach to connecting with your customer

**Total Quality Management**  
**SEMESTER II – Extra-Disciplinary Elective- I**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide expert knowledge in the emerging Total Management techniques and to build conceptual clarity and skill of concept applications

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the quality control applications with cost benefits (U)
<b>CO2</b>	Classify the inspection methods and value engineering concepts (U)
<b>CO3</b>	Relate the theory of sampling inspection (U)
<b>CO4</b>	Interpret the quality improvement techniques and control system (U)
<b>CO5</b>	Illustrate the ISO model, implementation of ISO 9000, HRM and Quality circles, Environment Management System and Total quality control (P)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**



Unit	Contents of Module	Hrs	CO
1	Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control	15	1
2	Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis	15	2
3	Theory of Sampling Inspection - Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention	15	3
4	Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control	15	4
5	Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints
2. Dahlgard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals Of Total Quality Management", Bross Chapman & Hall, London
3. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
4. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
5. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management", McGraw-Hill
6. Jain, "Quality Control And Total Quality Management", Tata McGraw Hill
7. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
8. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

#### WEB REFERENCES:

www.managementhelp.org  
www.tqmschool.com  
[www.bpir.com](http://www.bpir.com)

**Research Methodology**  
**SEMESTER III – CORE PAPER-8**

**COURSE CODE: Com209**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Outline the basic concept of Research, the Steps involved in the Research, and the research problem. (U)
<b>CO2</b>	Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination. (U)
<b>CO3</b>	Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability. (U)
<b>CO4</b>	Analyse and interpret data, through statistical applications (A)
<b>CO5</b>	Apply the methods of report writing in preparing the report. (P)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	2	3	3
<b>CO2</b>	2	3	3
<b>CO3</b>	2	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	2	3	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem - steps in research -review of literature	15	1
2	Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size	15	2
3	Methods of data collection -Primary and secondary data -observation - interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing	15	3
4	Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis (SPSS)	15	4
5	Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, McGraw Hill
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

#### WEB REFERENCES:

[www.tutorsindia.com](http://www.tutorsindia.com)  
[www.springer.com](http://www.springer.com)  
[www.authorstream.com](http://www.authorstream.com)  
[www.socialpsychology.org](http://www.socialpsychology.org)

**Information Technology for Business  
SEMESTER III – CORE PAPER- 9**

**COURSE CODE: Com11**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To offer basic skills in computer applications and to develop working knowledge on business related software

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Define the fundamentals of computer (R)
<b>CO2</b>	Explain the computerizations in Banks (U)
<b>CO3</b>	Apply the methods in electronic funds transfer and document handling systems (P)
<b>CO4</b>	Examine the use of computer in additional banking applications (A)
<b>CO5</b>	Apply the software applications like WordStar, Lotus 123, dbase III+, Graphics in Real time Project (P).

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	-	2	3
<b>CO 2</b>	1	3	3
<b>CO 3</b>	3	3	3
<b>CO 4</b>	1	3	3
<b>CO5</b>	-	3	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function	15	1
2	Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array	15	2
3	MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -.Getting into Print -MS-EXCEL - Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS- ACCESS -Planning and Creating Tables -forms -Modifying Tables - Creating relational Database- Form Design- Reports -MS- POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.	15	3
4	Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account -Multimedia and its Applications	15	4
5	Application software -Accounting packages- Statistical packages - Preparation of financial statements and statistical analysis (SPSS)	15	5

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and, 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
 PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
 PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

#### WEB REFERENCES:

[www.gurukpo.com/admin/bookpdf/66.pdf](http://www.gurukpo.com/admin/bookpdf/66.pdf)  
[www.springer.com](http://www.springer.com)  
[www.emeraldinsight.com](http://www.emeraldinsight.com)

## **FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS**

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)
  - Using the query generator to extract data
  - Creating a Power Point presentation to promote a product.
  - Creating a PP Slide show with clip art and image files
  - Spelling checking, formatting and printing in WORD
  - Update files in MS-Access
  - Use reports to generate summaries in Ms-Access
  - Use PP Facilities to create and automate slide show ( including transition)
  - Computing variance analysis using EXCEL
  - Using data from Ms-Access to mail, merge a document in MS-WORD
  - Drawing various types of graphs in EXCEL
  - Preparation of Ledger Accounts through Tally
  - Preparation of Trial balance though Tally
  - Computation of Means and Standard deviation through SPSS package
  - Computing Correlation and Regression through SPSS Package
  - Preparation of Charts and Diagrams through SPSS Package

### **Web references**

[www.gurukpo.com/admin/bookpdf/66.pdf](http://www.gurukpo.com/admin/bookpdf/66.pdf)

[www.springer.com](http://www.springer.com)

[www.emeraldinsight.com](http://www.emeraldinsight.com)

**Income Tax Law And Practice**  
**SEMESTER III – CORE PAPER**

**COURSE CODE: Com213**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To test whether the students have acquired working knowledge of the Income Tax Act 1961 and basic concepts of different Tax Concepts

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Construct the computation of income from on different sources. (P)
<b>CO2</b>	Apply the gains earned or loss occurred from the transfer of capital assets. (U)
<b>CO3</b>	Identify the permissible inter-source and inter-head adjustments and provisions to arrive at the total income of an assessee. (P)
<b>CO4</b>	Construct the Gross Total Income, Total Income and the tax liability of an individual. (U)
<b>CO5</b>	Outline the domestic and international transfer pricing under Income Tax Law 1961. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Heads of Income – computation of income from salary – income from house property – profits and gain from business or profession	15	1
2	Computation of capital gains – income from other sources - set-off and carry forward of losses – deduction from gross total income	15	2
3	Assessment of individuals taking into account under all five Heads of Income and deductions from Gross Total Income.	15	3
4	Clubbing of Income – Aggregation of Income Tax planning application with respect to clubbing of income and Aggregation of Income	15	4
5	Transfer pricing – concept – methods – domestic and international under the Income Tax of 1961	15	5

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

#### **QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### **RECOMMENDED TEXT BOOKS:**

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawath Prasad Direct Taxes Law and Practice
3. DinakarPagre - Direct Taxes
4. V.K. Singharia Direct Taxes Law & Practice
5. S. Bhattacharya Indian income Tax Law & Practice

#### **WEB REFERENCES:**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.taxsmile.com](http://www.taxsmile.com)

[www.law.incometaxindia.gov.in](http://www.law.incometaxindia.gov.in)

[www.taxmanagementindia.com](http://www.taxmanagementindia.com)



**Marketing of Services**  
**SEMESTER III – ELECTIVE PAPER - I**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Demonstrate the similarities and differences between service-based and physical-based product activities. (U)
<b>CO2</b>	Illustrate the challenges and marketing issues in a changing technological landscape. (U)
<b>CO3</b>	Interpret the extended marketing mix for services. (U)
<b>CO4</b>	Explain the overall marketing environment of financial services. (U)
<b>CO5</b>	Relate the technological and human issues relating to the implementation of CRM in the organization. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

<b>Unit</b>	<b>Contents of Module</b>	<b>Hrs</b>	<b>CO</b>
<b>1</b>	Nature and classification of services -Characteristics of services and their marketing implications	<b>15</b>	<b>1</b>
<b>2</b>	Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism	<b>15</b>	<b>2</b>
<b>3</b>	Product support services -pricing of services -problems of quality - innovations in services	<b>15</b>	<b>3</b>
<b>4</b>	Marketing of financial services -nature- types -marketing of insurance - mutual fund - marketing for non-profit firms.	<b>15</b>	<b>4</b>
<b>5</b>	CRM & Relationship Marketing -Customer Satisfaction - Technological Mediation in Service Marketing	<b>15</b>	<b>5</b>

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Mallagillg Services Marketing -Text and Readings, Dryden Press, Hinsdale Ill
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essenc'l of ServIces Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Anrn Pezzallo, Marketing Financial Services, Macrnillan

**WEB REFERENCES:**

[www.managementstudyguide.com](http://www.managementstudyguide.com)

[www.tutor2u.net](http://www.tutor2u.net)

[www.learnmarketing.net](http://www.learnmarketing.net)

**Managerial Behaviour and Effectiveness**  
**SEMESTER III – ELECTIVE PAPER - 3**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To develop an understanding of managerial behavior in organization and to sensitize students in managing human relations and on developing managerial effectiveness

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Demonstrate the dimensions of managerial job behaviour. (U)
<b>CO2</b>	Identify the managerial talent and methods of career development. (P)
<b>CO3</b>	Outline the Industrial and Government practices in the management of managerial effectiveness. (U)
<b>CO4</b>	Compare the components of the organizational process. (A)
<b>CO5</b>	Demonstrate the aspects of managing human relations.(U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour	15	1
2	Identifying managerial talent – Selection and recruitment –Managerial skills development–pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices	15	2
3	Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer	15	3
4	Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles	15	4
5	Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity	15	5

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Peter Drucker, 'Management', Harper Row
2. Milkovich and Newman, 'compensation', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership, ' Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson Southwestern

**WEB REFERENCES:**

[www.springer.com](http://www.springer.com)

[www.emeraldinsight.com](http://www.emeraldinsight.com)

[www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**Consumer Behaviour**  
**SEMESTER III – ELECTIVE PAPER - 3**

**COURSE CODE:**

**L:P:T:S**

**EXAM HOURS: 3**

**CREDITS: 3**

**CIA MARKS: 25**

**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To develop knowledge and skill in the application of marketing research tools and techniques and to develop an understanding of consumer behaviour

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Identify Consumer Behaviour models (P)
<b>CO2</b>	Examine the impact of psychological variables, including perception, learning, motivation, personality and attitudes on Consumer's behaviour. (A)
<b>CO3</b>	Demonstrate the impact of various social variables, such as culture, subcultures, family/household and reference groups, on consumer's purchasing patterns. (U)
<b>CO4</b>	Interpret the consumer decision-making process. (U)
<b>CO5</b>	Explain family and household decision-making process (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	The consumer behavior - Meeting Changes and Challenges – Perspectives towards the study of consumer behavior – Understanding about the dark side of the consumer – various consumer behavior models - Consumer behavior and marketing strategy	15	1
2	Internal influences on Consumer behavior – Personality – self image and Life style – Consumer motivation – Consumer involvement – Consumer perception – Consumer Learning and knowledge – Consumer attitude and change	15	2
3	External Influences on consumer behaviour – The influences of culture on Consumer Behaviour - Subcultures and Consumer Behaviour- Social Class and Consumer Behaviour- Reference Groups and Family- Consumer Influence and the Diffusion of Innovations	15	3
4	The consumer decision process, prospect theory, heuristics, persuasion- – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stage of the process	15	4
5	Family and Household Decision making - The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer- Global consumer and diffusion and innovations – Consumer behavior and social marketing - Consumer and public policy	15	5

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Leon G.Schiffman, Leslie Lazar Kanuk, “Consumer Behaviour “, Pearson Education, New Delhi
2. David L.Loudon, Albert J Della Bitta, “Consumer Behaviour “, McGraw Hill, New Delhi
3. Jay D.Lindquist and M.Joseph sirgy, “Shopper, buyer & consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi
4. Sheth Mittal, “ Consumer Behaviour A Managerial Perspective”, Thomson Asia (P) Ltd., Singapore
5. Srivastava K K, “ Consumer Behaviour an Indian Context”, Goal Gotia Publishing Co, New Delhi
6. Gupta S L & Sumitra Pal,”Consumer Behaviour an Indian Perspectives”, Sultan Chand, New Delhi
7. Raju, Dominique Xavedel, “Consumer behaviour, Concepts Applications and cases” vikas publishing house (P) Ltd., New Delhi
8. Henry Assael, Consumer behaviour strategic approach Biztantra, New Delhi

**WEB REFERENCES:**

[www.marketingpower.com](http://www.marketingpower.com)

[www.tutor2u.net](http://www.tutor2u.net)

[www.marketingprofs.com](http://www.marketingprofs.com)

**Change Management**  
**SEMESTER III – ELECTIVE PAPER - 3**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To enable students to analyze strategic change and how change impacts managerial issues

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the Concepts and models of Organizational change (U)
<b>CO2</b>	Outline the Challenges in change management and Learning organization (U)
<b>CO3</b>	Demonstrate the ways of managing major changes, and how to motivate and enable the changes in an organization (U)
<b>CO4</b>	Identify Mapping of change, cultural web, Cultural attributes and resistance of change (P)
<b>CO5</b>	Develop Systems approach to change, intervention strategy model, total project management model in an organization. (P)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**



<b>Unit</b>	<b>Contents of Module</b>	<b>Hrs</b>	<b>CO</b>
<b>1</b>	Nature, forces, types and models of organizational change - impact of change, transition management	<b>15</b>	<b>1</b>
<b>2</b>	Progress and challenges in organizational change management - learning organization, role of politics	<b>15</b>	<b>2</b>
<b>3</b>	Motivating and enabling change, managing complex major changes Effective change leader –Mapping change – the cultural web – cultural attributes to change – resistance to change	<b>15</b>	<b>3</b>
<b>4</b>	Mapping change – the cultural web – cultural attributes to change – resistance to change	<b>15</b>	<b>4</b>
<b>5</b>	Systems approach to change, intervention strategy model, total project management model	<b>15</b>	<b>5</b>

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi
2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi
3. Carr K.D, Hard J.K, Tralant W.J, Managing the change process, Mc GrawHill, NewYork

**WEB REFERENCES:**

www.springer.com  
www.emeraldinsight.com  
www.tatamcgrawhill.com  
www.onlinelibrary.wiley.com

**Corporate Governance & Social Responsibility**  
**SEMESTER III – Extra-disciplinary Paper**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the fundamentals of ethics and its implications in business (U)
<b>CO2</b>	Interpret the concepts of ethics in advertisement and environmental. (U)
<b>CO3</b>	Demonstrate the corporate social responsibility and promoting corporate responsiveness. (U)
<b>CO4</b>	Interpret the concepts of corporate governance and identify the board mechanism. (U)
<b>CO5</b>	To outline the formation of the Birla Committee Report and its recommendations. (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership	15	1
2	Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility	15	2
3	Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business	15	3
4	Corporate Governance – Meaning and scope – Origin- Practices – Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman-Governance committees	15	4
5	Codes of governance –Birla committee report	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. A M A, “Corporate Governance And Business Ethics”, Excel Books
2. Cannon Tom, “Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities”, Pitman, London
3. Hoffman, W. Michael, et, “Corporate Governance and Institutionalizing Ethics”, Lexington Books
4. Sutton, Brenda, editor, “The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance”, Blackwell Publishers
5. Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co.,
7. Sekhar R C, “Ethical Choices in Business”, Response Books
8. Kendall, Nigel, “Corporate Governance”, London, Financial Times Pitman Publishing

#### WEB REFERENCES:

[www.business-ethics.com](http://www.business-ethics.com)

[www.cgi.com](http://www.cgi.com)

[www.businessethics.ca](http://www.businessethics.ca)

[www.societyforbusinessethics.org](http://www.societyforbusinessethics.org)

[e-businessethics.com](http://e-businessethics.com)

**Management Information Systems  
SEMESTER IV– CORE PAPER-11**

**COURSE CODE: Com208**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To offer in depth knowledge on information systems in business and their management

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow
<b>CO2</b>	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database
<b>CO3</b>	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance
<b>CO4</b>	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems
<b>CO5</b>	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	-
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	-
<b>CO5</b>	3	-	-

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow	15	1
2	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database	15	2
3	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance	15	3
4	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems	15	4
5	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

1. Azam M, **Management Information Systems, Vijay Nicole Imprints**
2. James A O' Brain, **Management Information Systems**, Tata Mc Graw Hill
3. King R William, **Management Information Systems**
4. Davis, **Management Information Systems**, Mc Graw Hill
5. Wetherbe, Turban, **Information Technology for Management**, John willey publisher
6. Prasad L M, Usha Prasad, **Management Information Systems**, Sultan chand & Sons
7. Goyal D P, **Management Information Systems – Managerial Perspectives**, Mac Millan India Ltd
8. Sadagopan S, **Management Information System**, Prentice Hall
9. Eff Oz, **Management Information Systems**, Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, **Business Information Systems**, Vikas Publishing house Pvt. Ltd
11. Kenneth C.Loudan & Jane P.Loudan, **Essentials of MIS**, Prentice Hall India

#### WEB REFERENCES:

[www.dbatra.com](http://www.dbatra.com)

[www.itworld.com](http://www.itworld.com)

[www.icisa.cag.gov.in](http://www.icisa.cag.gov.in)

**Investment Analysis and Portfolio Management**  
**SEMESTER IV– CORE PAPER - 12**

**COURSE CODE: Com210**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Describe the overview of investments and identify the various financial instruments.(U)
<b>CO2</b>	Apply the relationship between risk and return, to solve problems related to time value of money.(P)
<b>CO3</b>	Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives.(A)
<b>CO4</b>	Illustrate the theories of portfolio management and SEBI regulations. (A)
<b>CO5</b>	Apply the theories relating to portfolio management & portfolio risk & return.(U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Nature and scope of investment management -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information	15	1
2	Approaches to security analysis- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory - Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis	15	2
3	Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -EPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk - interest rat~ risk -purchasing power risk -business risk -financial risk - measurement of risk	15	3
4	Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification-Markowitz's approach -portfolio management process-portfolio planning-portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio	15	4
5	Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

Note: The proportion between theory and problems shall be 60: 40

#### RECOMMENDED TEXT BOOKS:

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
- 5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
- 6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

**WEB REFERENCES:**

[www.amazon.com](http://www.amazon.com)

[www.bcci.bg](http://www.bcci.bg)

[www.asrm.edu.pk](http://www.asrm.edu.pk)



**Indirect Taxes**  
**SEMESTER IV– CORE PAPER- 13**

**COURSE CODE:Com212**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 4**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

- To teach the features, and benefits of GST
- To enable students to learn important definitions on GST
- To learn the registration procedure relating to GST
- To teach the various aspects of assessment of GST
- To learn the important provisions of GST

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Explain the features, and benefits of GST (U)
<b>CO2</b>	Describe the important definitions on GST(U)
<b>CO3</b>	Outline the registration procedure relating to GST(U)
<b>CO4</b>	Explain the various aspects of assessment of GST(U)
<b>CO5</b>	Outline the important provisions of Customs Duty(U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3
<b>CO 3</b>	3	-	3
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.	15	1
2	Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.	15	2
3	Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.	15	3
4	Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.	15	4
5	Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	15	5

#### QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks  
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks  
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

#### RECOMMENDED TEXT BOOKS:

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

**Financial Markets and Institutions**  
**SEMESTER IV– ELECTIVE PAPER- 4**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

To provide knowledge on financial markets and institutions and to impart knowledge on financial markets and institutions

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Outline the Money market and Capital market in the Indian financial system. (U)
<b>CO2</b>	Explain the profile of the Indian money market which includes the commercial paper market, Bill market (U)
<b>CO3</b>	Describe the role of certificate of deposits, Treasury bills, REPO Accounting in Indian money markets. (U)
<b>CO4</b>	Classify the Indian money and Capital market and analyse the new financial instruments in the capital market (U)
<b>CO5</b>	Demonstrate the functions of financial service institutions in India like CRISIL, DFHIL, ICRA, OTCEI, NSDL, STCI (U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	-
<b>CO 3</b>	3	-	-
<b>CO 4</b>	3	-	3
<b>CO5</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

Unit	Contents of Module	Hrs	CO
1	Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets – Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets.	15	1
2	Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives	15	2
3	Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms	15	3
4	Capital market: meaning – Indian money market – Indian capital market – evaluation and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM	15	4
5	Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody's Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working	15	5

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company
2. Bhole L M, Financial Institutions and Markets, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, Indian Financial System, Sultan Chand & Sons
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company
5. Apte P G, International Financial Management, Tata McGraw Hill Company
6. Avadhani V A, Capital Market Management, Himalaya Publishing Company
7. Khan M Y, Indian Financial System, Tata McGraw Hill Company

**WEB REFERENCES:**

[www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)

[www.nse-india.com](http://www.nse-india.com)

[www.nsdl.co.in](http://www.nsdl.co.in)

**Digital Banking**  
**SEMESTER IV– ELECTIVE PAPER - 4**

**COURSE CODE:**  
**L:P:T:S**  
**EXAM HOURS: 3**

**CREDITS: 3**  
**CIA MARKS: 25**  
**ESE MARKS: 75**

**COURSE OBJECTIVES:**

- To make the students understand the concept of application of Technology in Banking Sector.
- To expose the students to learn the role of Technology in the Banking Sector.

**COURSE OUTCOMES:**

At the end of the course the students will be able to

<b>CO1</b>	Critically compare, contrast evaluate the different machine learning techniques in terms of their applicability to solving problems in banking sector (A)
<b>CO2</b>	To explain present major economic and technical changes are undergoing in industrial and financial revolution through the new information-processing Technology(U)

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	-	3
<b>CO 2</b>	3	-	3

**3- Strong Correlation    2- Medium Correlation    1- Low Correlation**

<b>Unit</b>	<b>Contents of Module</b>	<b>Hrs</b>	<b>CO</b>
<b>1</b>	Networking of computers – Types – LAN – WAN – Internet and Intranet – E-mail – rise of on-line – banking technology in banking services.	<b>15</b>	<b>1</b>
<b>2</b>	Electronic payment system : Automatic teller machine merits and demerits – installation and security aspects of ATM, MICR equipment - precautions in handling MICR instrument – benefits and limitations.	<b>15</b>	<b>2</b>
<b>3</b>	e-cash : features – benefits of e-cash – limitations of electronic data interchange – electronic fund transfer credit card – debit card – payment through bank network – payment by smart card – electronic pass book – home banking.	<b>15</b>	<b>3</b>
<b>4</b>	Electronic clearing services – SWIFT – types of message in SWIFT (society for worldwide interbank financial telecommunication) – message format in SWIFT – bank information code – message flow in SWIFT system – advantages and structure of SWIFT.	<b>15</b>	<b>4</b>
<b>5</b>	E-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weakness of e-banking – opportunities – theories of e-banking.	<b>15</b>	<b>5</b>

**QUESTION PAPER PATTERN:**

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

**RECOMMENDED TEXT BOOKS:**

1. Knowledge based system in banking sector – R.V. Kulkarni
2. Computer Application in Business and, Commerce and Banking – R.S.Viramani.
3. Computer Application in Business – R.Parameswaran.