

**RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)**  
**(Accredited with B + + by NAAC)**  
**THANJAVUR – 613 005**

**P.G. & RESEARCH DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES: 2015-2016**  
**(Under CBCS Pattern)**



**(For the candidates admitted from 2015-2016 onwards)**

## RAJAH SERFOJI GOVT COLLEGE, (AUTONOMOUS) THANJAVUR – 5

## C.B.C.S PATTERN FOR M.Com.,

Part	Code	Course	Title	Hrs	Marks		Total	Credit
					IA	AE		
		<b>I Semester</b>						
III	RR1PCO1	CC1	Managerial Economics	6	25	75	100	5
III	RR1PCO2	CC2	Services Marketing	6	25	75	100	5
III	RR1PCO3	CC3	Social Laws	6	25	75	100	5
III	RR1PCO4	CC4	Financial Management	6	25	75	100	5
III	RR1PCOEL1	EC-1	Information Technology	6	25	75	100	4
		Total		30			500	24
		<b>II semester</b>						
III	RR2PCO5	CC5	Export - Import Procedures And Documentation	6	25	75	100	5
III	RR2PCO6	CC6	Quantitative Techniques for Business Decisions	6	25	75	100	5
III	RR2PCO7	CC7	Strategic Management	6	25	75	100	5
III	RR2PCO8	CC8	Indirect Taxation	6	25	75	100	5
III	RR2PCOE2	EC-2	E-Commerce	6	25	75	100	4
		Total		30			500	24
		<b>III Semester</b>						
III	RR3PCO9	CC9	Strategic Human Resources Management	6	25	75	100	5
III	RR3PCO10	CC10	Investment Management	6	25	75	100	5
III	RR3PCO11	CC11	Advanced Corporate Accounting	6	25	75	100	5
III	RR3PCO12	CC12	Research Methodology	6	25	75	100	5
III	RR3PCOEL3	EC-3	Executive self development	6	25	75	100	4
		Total		30			500	24
		<b>IV Semester</b>						
III	RR4PCO13	CC13	Accounting for Decision making	8	25	75	100	5
III	RR4PCOPW	CC14	Project Work	8	25	75	100	5
III	RR4PCOEL4	EC-4	Entrepreneurship and small business management	7	25	75	100	4
III	RR4PCOEL5	EC-5	Social And Ethical Perspectives In Business	7	25	75	100	4
		Total		30			400	18
		<b>Grand Total</b>					<b>1900</b>	<b>90</b>

CORE COURSES : 14 X 5 CREDITS = 70 CREDITS  
 ELECTIVE COURSES : 5 X 4 CREDITS = 20 CREDITS  
 TOTAL : 19 COURSES AND 90 CREDITS

Credits	:	5	
Hours / Week	:	6	Code : RR1PCO1
Medium of Instruction	:	English	

**SEMESTER – I**  
(For Students Admitted from 2015 Onwards)

**ALLIED COURSE –I**  
**MANAGERIAL ECONOMICS**

**OBJECTIVES:**

1. To impart knowledge on application of economics in business and management
2. To give awareness about the monetary policy measures of RBI.

**Unit – I**

Managerial Economics- Meaning-Importance- Law of Diminishing Marginal Utility – Concept of Consumer Surplus – Indifference curve Analysis.

**Unit – II**

The Problem of Price Fixation – Concept of Cost, Concept of Elasticity of Demand, Elasticity of supply, Return to Scale.

**Unit – III**

Sales Maximization Principle— Perfect Competition - Monopoly – Oligopoly Monopolistic competition

**Unit – IV**

National Income – Circular Flow of Income – Measurement and Difficulties in the Measurement

**Unit – V**

Function of Money – Role of Commercial Banks – RBI – Methods of Credit Control – Monetary and Fiscal Measures

**SUGGESTED READING**

**Text Books**

M.L.Seth. Ishwar /Dhingra, P.L.Micro Economics, Indian Managerial Economics, Economy, Analysis Problems and Cases

- |   |   |                              |
|---|---|------------------------------|
| 1. Miceo Economics                                    | - | M.L.Seth                     |
| 2. Managerial Economics Analysis, Problems and Cases- |   | P.L.Mehta                    |
| 3. Managerial Economics Concepts and Cases            | - | Mole, Paul, Gupta            |
| 4. Managerial Economics                               | - | R.L.Varshney & K.L.Maheswari |

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits	:	5	
Hours / Week	:	6	Code : RR1PCO2
Medium of Instruction	:	English	

**SEMESTER – I**  
(For Students Admitted from 2015 Onwards)

**SERVICES MARKETING**

Objectives:

1. To give knowledge about the growing importance of the tertiary sector.
2. To impart knowledge about the marketing techniques evolved in various services

Unit – I

Meaning Importance of Service – Feature of Services – Growth of Services – Types of Services – Comparative Analysis between Services and Goods

Unit – II

Services Marketing Concept – Societal Concept – Buyer Behaviour – Factors Influencing Buyer Behaviour

Unit – III

Services Marketing Mix – Product Strategy – Pricing Techniques – Distributed System

Unit – IV

Bank Marketing – Insurance Marketing – Tourism Marketing – Educational Marketing – Hospital Marketing – Hotel Marketing

Unit – V

Financial Services: Marketing of Financial Services – Fund Based Services – Factoring – Housing Finance – Merchant Banking – Non Fund Based Credit rating – Stock Broking

Text Books Recommended

1. S.M.JHA - Services Marketing, Himalaya Publishing House, Dew Delhi
2. P.M.Reddy - Services Marketing, Himalaya Publishing House, New Delhi
3. Dr.V.Balu - Services Marketing, Sri Venkateswara Publication, Chennai

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits	:	5	
Hours / Week	:	6	Code : RR1PCO3
Medium of Instruction	:	English	

**SEMESTER – I**  
(For Students Admitted from 2015 Onwards)  
**CORE COURSE – III**  
**SOCIAL LAWS**

**Objectives:**

1. To make the students aware of the legal environment introducing various Provisions of Important Acts relevant to the ethical perspectives of Indian business.
2. To give awareness about the RTI Act.

**Unit – I**

Foreign Exchange Management Act 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized Person – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement.

**Unit – II**

The Essential Commodities Act 1955 – Powers of Central Govt. To Control, Effect, Seizure and Confiscation

**Unit – III**

Water (Prevention and Control of Pollution) Act 1974 Definition – Functions and Powers of various Boards Compliance regarding Discharges causing Pollution, Penalties and offences – Air (Prevention and Control Pollution) Act, 1981 Definitions – Functions and powers of various Board – Duties of occupier of specified industries to ensure adherence to standard –offences by Companies.

**Unit – IV**

Right to information Act 2006 – Filing of Petitions –Appeal, Revision, Penalty, Reference.

**Unit – V**

Competition on Act 2002 – Meaning – Definitions – Prohibition of anti competitive agreements – Regulation of combinations - Registrar - Other important provisions.

**Text Books Recommended**

1. Bare Act of all Relevant Legislations
2. Corporate Laws and Secretarial practice – N.D.Kapoor Sultan Chand and Sons, New Delhi – 2
3. Corporate Laws and Secretarial Practice – Dr.G.K.Kapoor Premier Book Company, New Delhi - 2

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours / Week : 6  
Medium of Instruction : English

Code : RR1PCO4

SEMESTER – I  
(For Students Admitted from 2015 Onwards)

CORE COURSE –IV  
**FINANCIAL MANAGEMENT**

**Objectives:**

1. To give knowledge about business finance and its management.
2. To make students analyse about the practical utility of employment of external funds.

Unit – I

An overview of Financial Management – Time value of Money – Risk and Return – Valuation of securities

Unit – II

Cost of Capital – Sources of Long term on Finance – Primary Markets in India – Stock Market –Financial Institutions

Unit – III

Capital structure - Theories –Determinants- Leverage – Operating, Financial and Composite Leverage - Financial Forecasting

Unit – IV

Capital Budgeting – Various methods – Dividend Policy and Share Valuation

Unit – V

Working capital Requirements - Cash Management – Receivables Management – Inventory Management – Financing Current Assets

(Problem – 60%                      Theory 40%)

Text Books Recommended

1. L.M.Pandey, Financial Management
2. Sharma & Gupta, Financial Management, Kalyani Publications

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits	:	4	
Hours / Week	:	6	Code : RR1PCOEL1
Medium of Instruction	:	English	

**SEMESTER – I**  
(For Students Admitted from 2015 Onwards)  
**ELECTIVE COURSE – I**

**INFORMATION TECHNOLOGY**

**Objectives:**

1. To introduce knowledge about the computers and the OSs
2. To give information related to computer networks and communication technology

**Unit I: INTRODUCTION TO COMPUTERS**

Computers - Introduction - Importance – Characteristics – Classification – Uses – Generation of modern computer- Components of a computer.

**Unit II: HARDWARE AND SOFTWARE**

Introduction – Computer Hardware – Computer Software - Classification of software – Systems Software and Applications Software.

**Unit III: OPERATING SYSTEM AND INPUT OUTPUT DEVICES**

Introduction – Functions – Classification of Operating Systems - Input and Output devices- Storage devices.

**Unit IV: COMPUTER NETWORKS**

Introduction – Overviews of a Network - Types of a Networks – Network Topology – Network Protocols – Network Architecture – Internet – Intranets – Extranet - Relationship between Intranet and Extranet and E-commerce.

**Unit V: INFORMATION AND COMMUNICATION TECHNOLOGY**

Meaning – Communication and Information - Advantages and Disadvantages – Uses - General abbreviations – Terminology.

**Books for Reference:**

1. Dhiraj Sharma, Communication in IT age, Himalaya Publishing House, New Delhi.
2. Alexis leon, Mathews leon, Leena leon, Vijay, Introduction to Information Technology, Nicole Imprints Private Limited, Chennai.

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits	:	5	
Hours / Week	:	6	Code : RR2PCO5
Medium of Instruction	:	English	

**SEMESTER – II**  
(For Students Admitted from 2015 Onwards)  
**CORE COURSE –V**

**EXPORT - IMPORT PROCEDURES AND DOCUMENTATION**

**Objectives:**

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

**Unit 1:**

Documentation Framework: Export import controls and policy; Types and characteristics of documents; Export contract; Processing of an export order - Export Financing Methods and Terms of Payment; Negotiations of export bills; Methods of payment in international trade; Documentary credit and collection; UCP 500; Pre - post shipment export credits; Bank guarantees; Foreign exchange regulations and procedures.

**Unit 2:**

Cargo, Credit and Exchange Risks: Marine insurance - need, types and procedure; ECGC schemes for risk coverage, and procedure for filing claims - Quality Control and Pre -shipment Inspection Schemes: Process and procedures; Excise and customs clearance -regulations, procedures and documentation.

**Unit 3:**

Planning and Methods of Procurement for Exports: Procedure for procurement through imports; Import financing; Customs clearance of import cargo; Managing risks involved in importing - transit risk, credit risk and exchange risk.

**Unit 4:**

Export Incentives: Overview of export incentives - EPCG, duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation.

**Unit 5:**

Trading Houses: Export and trading houses schemes - criteria, procedures and documentation; Policy and procedures for EOU/FTZ/EPZ/SEZ units.

**Books Recommended**

1. Mahajan, M.I, Exports - do it yourself – snow white publications, Mumbai
2. Customs and Excise Law Times: various issues.
3. Export - Import Policy: Ministry of Commerce, Government of India.
4. Handbook of Export Import Procedures: Ministry of Commerce, Government of India Vols. I & II.

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**



Credits	:	5	
Hours / Week	:	6	Code : RR2PCO6
Medium of Instruction	:	English	

SEMESTER – II  
(For Students Admitted from 2015 Onwards)

CORE COURSE –VI  
**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

Unit – I

Nature and Scope of Statistical Methods in Commerce – Descriptive Statistics – Measures of Central Tendencies – Mean, Median, Mode, Geometric Mean, and Harmonic Mean. Measures of Dispersion – Range, Quartile Deviations, Mean Deviations, Standard Deviations, Skewness and Kurtosis (Simple Problems)

Unit – II

Correlation Concepts – Methods Scatter Diagram,, Karl Pearson’s Correlation, Spearman’s Rank Correlation and Regressions Analysis, Multiple Correlation and Partial Correlation (Simple Problems).

Unit – III

Probability – Events, Sets – Addition and Multiplication rules – Binomial Poisson, Normal , Chi-square, t, F concept and properties only (Without Proof)- Test of Hypothesis, Concerning Means, Proportions difference between means (Simple Problems).

Unit – IV

Index Numbers, Weighted and Un-weighted – Price Index Numbers – Types Test in Index Numbers – Time and Factor reversal test. Cost of Living index Numbers, Analysis of time series – Measuring trend and seasonal variations (Simple Problems)

Unit – V

Meaning of Linear Programming – Graphical Method, Simplex Method, Transportation Method, North West Corner Rule, Vogel’s Approximation Method Assignment Problems

Text Books Recommended

1. S.C. Gupta – Statistical Methods
2. S.P. Gupta – Statistics Methods
3. Kantiswarup – Operation Research
4. Handy, A. Tata – Operations Research

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours / Week : 6  
Medium of Instruction : English

Code : RR2PCO7

SEMESTER – II  
(For Students Admitted from 2015 Onwards)

CORE COURSE –VII  
**STRATEGIC MANAGEMENT**

**Objectives:**

1. To give knowledge about the growing significance of strategic management in the globalised environment
2. To impart knowledge about the innovative practices followed in the modern day strategic management

Unit – I

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – strategic Change – strategic Leadership and Decision Making.

Unit – II

Situation analysis – SWOT analysis – Environmental scanning and Industrial analysis forecasting – Internal Scanning – Mission – Objectives – Stockholder Theory – Cyert and March's Behavioural Theory – Objectives Of Non-Profit Organisations – Social Responsibility and Business Ethics.

Unit – III

Strategy Formulation – Business Strategy – Corporate Strategy – Divisional Strategy – Portfolio Analysis – BCG Growth / share matrix – Strategic Choice – development of Policies – Strategic Alliances.

Unit – IV

Strategy Implementation – Organisation for action –Staffing – Leading – MBO – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestment Strategic.

Unit – V

Strategic Control and Evaluation – Establishing Strategic control premise Control – Valuation Techniques – Managing Change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness

**Text Books Recommended:**

1. Strategic Management – awareness and Changer John L.Thampson (Cheap man & Hall, 32 Second Main Road CIT East, Chennai – 35
2. Strategic Planning and Management – P.K. GHOSH (Sultan Chand & Sons) New Delhi.
3. Business Policy: Strategic Management\ - L.M.Prasad (Sultan Chand & Sons) New Delhi
4. Strategic Management – Azad Kashmiri
5. International Strategic Management – R.N.Srivastava

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 4  
Hours/Week : 7  
Medium of Instruction : English

Code : RR2PCO8

**SEMESTER - II**  
(For Students Admitted from 2015 onwards)  
**CORE COURSE –VIII**  
**INDIRECT TAXATION**

**Objectives:**

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

**Unit - 1**

Indirect taxes - An Introduction - Special features - Contribution to Government Revenues - Taxation under the constitution - Advantages - Disadvantages - Changes made in the latest Budget.

**Unit - 2**

Central excise act 1944 - Applicable laws for central excise - Levy and collection of Excise Duty - Administrative setup - Composition of board - Powers of the Board - excisability and manufacture - Valuation of excisable goods - Registration.

**Unit - 3**

Origin of MODVAT - Its implications - CENVAT - Difference between MODVAT and CENVAT - Advantages of CENVAT - VAT - Exemptions - Excise concessions for promotion of exports - Export procedures - Demand, Refund, Rebate of excise duty.

**Unit - 4**

Customs Act 1962 - Historical background - Important concepts - Levy and collection – Types of customs duties - Reimportation of goods - Abatement of duty on damaged or deteriorated goods - Valuation of goods - Customs duty drawback.

**Unit - 5**

Central sales Taxes Act 1956 - Constitutional background - Objectives - Scope – Key definition levy and collection - Sales and deemed sales - Inter - state and Intra - state sales -Movement of goods from head office to branch office - Consignment transaction -Registration GST - Concept of implications.

**Books Recommended:**

1. V.S Datey : “Indirect Taxes” - Taxman publication (P) ltd, New Delhi - [Latest]
2. V. Balachandran: “Indirect Taxes” - Sultan Chand Publishers, New Delhi - [Latest]  
(Theory Only)

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits	:	5
Hours / Week	:	6
Medium of Instruction	:	English

Code : RR2PCOEL2

SEMESTER – II  
(For Students Admitted from 2015 Onwards)

ELECTIVE COURSE - II

### E-COMMERCE

#### Objectives:

1. To make students aware of online commerce and cyber marketing
2. To impart knowledge about online e-banking innovations.

#### Unit I: ELECTRONIC COMMERCE BUSINESS FRAMEWORK

Meaning and Definition of E-Commerce – Architecture – Scope – Advantages and Disadvantages - Various categories and Phases of E-Commerce – Difference between E-Commerce and Traditional Commerce.

#### Unit II: BUSINESS MODEL AND SECURITY ELECTRONIC COMMERCE

Electronic commerce business models – Business models in practice – Emerging business models of Electronic Commerce – Security overview – Classification of security issue.

#### Unit III: PAYMENT ELECTRONIC COMMERCE

Electronic Data Interchange (EDI) – Electronic Commerce & Banking – Electronic Payment Systems – Electronic cash – Online credit card based systems – Smart cards.

#### Unit IV: MARKETING ELECTRONIC COMMERCE

E-Business Issue and Internet Marketing – Online Service Industries – Market Research in Internet – Advertisement in Internet – Commerce catalogues – Information filtering.

#### Unit V: ONLINE SERVICES INDUSTRIES

Online services – Features – Banking and Financial services – Travel and Tourism services – Job markets – Stock trading – Intermediaries and their changing roles and new models.

#### Books for reference:

1. S. Jaiswal, Doing Business on Internet E-Commerce, Galgotia Publications, New Delhi.
2. Indrajit Chatterjee, e-Commerce: An Indian Perspective , Scitech Publications (India) Pvt. Ltd., Chennai.

### Question Paper Pattern

Exam Duration : 3 Hours

Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 5  
Hours / Week : 6  
Medium of Instruction : English

Code : RR3PCO9

SEMESTER – III  
(For Students Admitted from 2015 Onwards)  
CORE COURSE –IX

**STRATEGIC HUMAN RESOURCE MANAGEMENT**

**OBJECTIVES:**

1. To familiarize the students with Concepts, Principles & Practices Relating to Human Resource Management.
2. To equip them with People Management Skills.

**Unit I**

**Overview & Introduction to Human Resource Management (HRM)** - Functions & objectives, organizational design, Careers in HRM, Environment of HRM, and Strategic HRM.

**Unit II**

**Employment-** Job Analysis, Job Design, Human Resource Planning – Factors Affecting HRP, Techniques of HRP, Recruitment – Factors Affecting, Sources- E recruitment, Selection, Process of Selection, Tools for Selection, Orientation & Placement, Succession planning - replacement vs. succession - traditional vs. future steps in the process, Re recruitment

**UNIT III**

**Training & Development** - Needs Assessment, Methods & Techniques, Evaluation, Performance Management: Criteria, Methods, Errors in Rating, Overcoming Errors, Legal Issues in Performance Assessment. Employee & Executive Remuneration: Elements, Benefits & Services, and Perquisites. HRD audit, potential appraisals, qualities which determine the potential of an employee.

**Unit IV**

**Managing Human Resources** - Safety & health – reason for accidents, ways of avoiding accidents. Construction Site Safety, hazards to construction workers, road construction safety, efforts to improve safety, personal protective equipment, hazards to non workers, Applicable laws – OSHA (Occupational Safety & Health Administration) SHE (Safety, Health & Environment) departments, Health: physical & mental, work place violence, sexual harassment, child labour, alcoholism & drug abuse. employee welfare: principles, welfare measures.

**Unit V**

**Industrial Relations** - Union Movements – trade unions - healthy relations, Reasons for disputes, ways of resolving disputes, tripartite agreements, recent trends in union movement.

**BOOKS FOR REFERENCE:**

1. Aswathappa K: *Human Resource Management*, Tata Mc. Graw Hill Publishing Co., New Delhi.
2. Gary S. Desslor: *Human Resource Management*, Pearson Education..
3. John Bernardian. H. & Joyee A. Russell: *Human Resource Management - an Experimental Approach*, Irwin McGraw-Hill.
4. Nair & Nair: *Personal Management*, Sultan Chand & Co., New Delhi.

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours / Week : 6  
Medium of Instruction : English

Code : RR3PCO10

**SEMESTER – III**  
(For Students Admitted from 2015 Onwards)  
**CORE COURSE –X**  
**INVESTMENT MANAGEMENT**

Objectives:

1. To provide students an exposure to investment management as a career
2. Help the learner appreciate the various investment alternatives
3. Help the learner understand the theory and practice of taking optimized investment risks

UNIT -1 –

INVESTMENT-Introduction-investment-meaning- increasing popularity of investments-features and objectives of investment- investment decision process- approaches to investment decision making- qualities for successful investing-direct and indirect investing-speculation-difference between investment and speculation - gambling- features of gambling-difference between investment and gambling→ emerging investment environment- risk-types of risks attached to investments.

UNIT -II-

INVESTMENT ALTERNATIVES-Non- market financial assets-bank deposits-post office savings account-post office time deposits→ monthly income schemes of post offices-national savings certificates-company deposits-employee provident fund scheme-money market instruments-bonds or debentures- preference shares-equity shares-rights of equity shareholders-classification of equity shares-life insurance-types of life insurance policies-considerations in choosing life insurance policies-investment in gold -real estate-art-antiques.

UNIT -III-

MUTUAL FUNDS-Meaning and definition of mutual fund-features and characteristics of mutual fund-mechanism of mutual fund operations-benefits of mutual funds-structure of mutual fund-mutual fund schemes→ costs and loads in mutual fund investments-return from mutual fund-performance of mutual fund→ mutual funds in capital market-regulation of mutual funds-taxation of mutual fund investment→ emerging trends in mutual funds in India.

UNIT-IV-

PORTFOLIO SELECTION AND MANAGEMENT-Diversification-portfolio management-return and risk in the context of portfolio-portfolio selection-portfolio theory-Harry Markowitz model-finding the efficient frontier-comer portfolio -risk free lending and borrowing-capital market theory-sing index model-security characteristics line-construction of optimum portfolio-Sharpe optimization model-selection of securities.

UNIT-V:

Systematic and unsystematic risks-interpretation of beta value-capital asset pricing model-assumptions of CAPM-security market line-Capital market line-CAPM and valuation of investments-reward to risk ratio beta of a portfolio -alpha factor-limitations of CAPM- Arbitrage pricing theory -security valuation and arbitrage-portfolio evaluation- measures of portfolio performance

**Books Recommended:**

- 1.Rustagi R.P., *Investment Analysis and Portfolio Management*, -Sultan Chand & Sons , New Delhi-2012.
- 2.Bhalla V. K., *Investment Management*, S.Chand, New Delhi-2011

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours/Week : 6  
Medium of Instruction : English

Code : RR3PCO11

Semester III  
(For Students Admitted from 2015 onwards)  
CORE COURSE –XI  
**ADVANCED CORPORATE ACCOUNTING**

**Objectives:**

1. To enable the students to have working knowledge in corporate and special accounting.
2. To provide knowledge on the importance of Human Resources Accounting and Inflation Accounting

**Unit – I**

Amalgamation, Absorption, External Reconstruction of Companies and alternation of Share Capital

**Unit – II**

Valuation of Goodwill and Shares – Accounting Standards 1 to 5 - IFRS Liquidation – Final statement of Account only

**Unit – III**

Holding Company Accounts (including intercompany and chain holdings) Bank Accounts – NPA – Classification of investments

**Unit – IV**

Insurance Company Accounts (New format) – Bank Accounts (New format)

**Unit –V**

Human Resource Accounting – Definition, Objectives, Valuation Methods – Advantages – Inflation Accounting - Social Accounts – Objectives – Investment Accounts

(Theory 20%                      Problem 80%)

**Books Recommended:**

1. Corporate Accounting – Reddy & Murthy
2. Advanced Accountancy – II by M.C.Shukla, T.S. Grewall & S.C.Gupta
3. Advanced Accountancy by S.P.Jain and K.L.Narang
4. Advanced Accountancy by R.L.Gupta and ML.Radhaswamy
5. Modern Accountancy – II by Mukherjee and Hanif

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours/Week : 6  
Medium of Instruction : English

Code : RR3PCO12

**SEMESTER III**  
(For Students Admitted from 2015 onwards)

**CORE COURSE –XII**  
**RESEARCH METHODOLOGY**

**Objectives:**

1. To enable the students to understand the basic concepts of research methods.
2. To make the students to have a quest for social sciences research.

Unit - 1

Research - Definition - Meaning - Characteristics - Types of Research.

Unit - 2

Social Science Research - Case study - Social survey - Census survey - Meaning - Characteristics - Evaluation.

Unit – 3

Selection and Formulation of research problem - Testing Hypothesis - Their nature and role preparation of a research and design.

Unit – 4

Sampling - Meaning - Characteristics - Methods - Errors - Data collection - Primary sources and Secondary sources.

Unit - 5

Processing and analysis of data - Statistical treatment - Descriptive, Z - test, T - test, X<sup>2</sup> - test, ANOVA, Correlation and regression - Use of Statistical Package - Report writing - Purpose - Types - Contents of reports - Steps in drafting reports.

(Theory Only)

**Books Recommended:**

1. Research Methodology by C.R.Kothari, Wiley Eastern Ltd, New Delhi
2. Research Methodology by P.Saravanel, Kitab Mahal, Alahabad
3. Methodology of Research in Social Science by O.R.Krishnaswami
4. Research Methods in Commerce by D.Amarchand

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**



Credits : 4  
Hours / Week : 6  
Medium of Instruction : English

Code : RR3PCOEL3

**SEMESTER – III**  
(For Students Admitted from 2015 Onwards)  
**ELECTIVE COURSE - III**  
**EXECUTIVE SELF DEVELOPMENT**

**Objectives:**

1. To Enable the student to know himself and to develop his personality.
2. To equip him with some basic communication skills.

**Unit I**

Self Discovery Self - meaning - types - johari window - self knowledge - self acceptance – self appreciation - self esteem - Personality - difference between self and personality – factors affecting personality - types

**Unit II**

Complexes - meaning - nature - types - interpersonal relationship - transactional analysis – life positions - developing positive attitudes - sources - formation - types - attitudes and their results

**Unit III**

Stress - meaning - causes - types - coping with stress - counseling - meaning - assumptions - goals - process - skills required by the counselor - approaches to counseling

**Unit IV**

Communication - meaning - features - kinds - body language - interview skills – group discussion - group dynamics - team work -

**Unit V**

Time management - reading skills - listening skills - taking notes - art of public speaking - writing skills - emotional intelligence

**Text Books and References:**

1. Prem Bhalla , The portrait of a complete man, Pusthak Mahal, New Delhi
2. Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi
3. Charles C Manz, The power of failure, B K Publication New Delhi
4. Dr.Jyotsna Cadafy, Understanding emotional IQ, Pusthak Mahal New Delhi

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 5  
Hours/Week : 8  
Medium of Instruction : English

Code : RR4PCO13

SEMESTER - IV  
(For Students Admitted from 2008 onwards)  
CORE COURSE – XIII  
**ACCOUNTING FOR DECISION MAKING**

**Objectives:**

1. To analyze and interpret financial statements from the point of view of managers and outsiders.
2. To enable the students to take economic decisions using costing techniques.
3. To recognize the roles of budgets variance as tools of planning and control.

**UNIT I:**

Analysis of financial statements –ratios indicating profitability, liquidity, solvency and efficiency.

**UNIT II:**

Fund flow statements – cash flow statements.

**UNIT III:**

Marginal costing for decision making relating to the following areas – Make or Buy – Key factor/Limiting-factor – Pricing – Shut down of Plant – Optimal production Mix – Adding or discontinuing a product – plant mergers – incremental revenue and differential cost.

**UNIT IV:**

Variance analysis – Material – Labour - Overheads – Sales (Value and Margin Variances) Budgetary control – functional Budgets – Master Budgets – Zero Base Budget.

**UNIT V:**

Activity based costing – Relevant costing – Transfer Pricing.

**RECOMMENDED TEXT BOOKS:**

Maheswari S.N, *Cost and Management Accounting*, Sultan Chand & Sons, Delhi, 2004.

**REFERENCE BOOKS:**

- 1.Kishore Ravi M, *Advanced Management Accounting*, Taxmann Allied Services (P) Ltd, 2005.
- 2.Thukarum Rao M. E, *Cost and Management Accounting*, New Age International (P) Ltd., 2004.

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 4  
Hours/Week : 7  
Medium of Instruction : English

Code : RR4PCOEL4

**SEMESTER - IV**

(For Students Admitted from 2015 onwards)

**ELECTIVE COURSE - IV**

**ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT**

**Objectives:**

1. To develop adequate entrepreneurial traits among students.
2. To initiate the required skills for entrepreneurial development.
3. To help students understand the process of establishing and developing an enterprise.

**UNIT I: ENTREPRENEURSHIP**

Entrepreneur and Entrepreneurship concept – distinction between entrepreneur and Manager - Entrepreneurial competency – functions – types (including women and rural).

**UNIT-II : SMALL BUSINESS ENTERPRISE**

Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

**UNIT III: ESTABLISHING A SMALL ENTERPRISE**

Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis – technical analysis, financial analysis (up to cost of production) Project formulation – assessment of project feasibility – preparation of project report m-dealing with basic startup problems.

**UNIT IV: GROWTH STRATEGY**

Growth strategy for small business – need for growth – types of growth strategy – expansion -diversification- sub contracting.

**UNIT V: INSTITUTIONAL SUPPORT**

Sources of Finance – Financial Support to small Business - Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

**RECOMMENDED TEXT BOOKS**

- 1.Khanka S. S, *Entrepreneurial Development*, Sultan Chand Publications, 2003.
- 2.Shaprio Alan C, *Multinational Financial Management*, Prentice Hall of India, 4th Edn., 2002.

**REFERENCE BOOKS**

- 1.Gupta C.B, & Srinivasan N.P, *Entrepreneurial Development*, Sultan Chand & Sons, 2008.
- 2.Suresh Jayasree, *Entrepreneurial Development*, Margham Publications, 1999.

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**

Credits : 4  
Hours/Week : 7  
Medium of Instruction : English

Code : RR4PCOEL5

**SEMESTER - IV**

(For Students Admitted from 2015 onwards)

**ELECTIVE COURSE - V**

**SOCIAL AND ETHICAL PERSPECTIVES IN BUSINESS**

**Objectives**

1. To appraise and conscientise the students of ethical issues in business and managerial decisions.
2. To make students aware of the social responsibilities of business

**UNIT I**

Introduction to Business Ethics - Definition - meaning nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics - Ethical Organisation - characteristics of an ethical organization; Corporate Moral Excellence -Corporate Citizenship Theories of Ethics - Utilitarian, Separatist and Integrative view of ethics; Stages of ethical consciousness in business; Relationship between law and moral standards.

**UNIT II**

Ethical issues in Human Resource Management - The principle of ethical hiring - equality of opportunity - ethics and remuneration - ethics in retirement Ethical issues in Operation and Purchase Management - Quality Control; Ethical problems and dilemmas in Operations Management; Role of Purchase Manager - Code of ethics for purchases; Ethical issues in Global buyer - supplier relationships.

**UNIT III**

Ethical issues in Marketing strategy - ethical issues in Marketing Mix - product - price -promotion - place - process - people - physical evidence; Ethical issues and Consumerism -Consumer protection - Consumer welfare - Consumer delight - Consumer Rights.

**UNIT IV**

Ethical issues in Finance - ethical issues in mergers and acquisitions - hostile takeovers -insider trading - money laundering; Ethical issues in Accounting professional conduct of accountants; ethics and financial statements - fictitious revenues -fraudulent timing differences - concealed liabilities and expenses - fraudulent disclosures and omissions - fraudulent valuation of assets - ethical auditing.

**UNIT V**

Corporate Social Responsibility (CSR) Meaning - definition - methods - evaluation; Internal stakeholders - share holders - employees - management; External stakeholders - consumers - suppliers - creditors - competitors - community;. Global and Local issues in Management - black money - poverty - child labour - gender equality etc. Ethical issues in MNCs; - environmental ethics - environmental issues in India - green initiatives - Sustainable Development - waste management.

**Text Book and References:**

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

**Question Paper Pattern**

**Exam Duration : 3 Hours**

**Maximum Marks:75**

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

**Signature of the HOD**