

RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)
(Re-accredited with A Grade by NAAC)
THANJAVUR – 613 005

P.G. & RESEARCH DEPARTMENT OF COMMERCE

BOARD OF STUDIES: 2018-2019
(Under CBCS Pattern)



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8. **Dr.R.P.RAMESH**
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17. **Dr. R.DHARMALINGAM**
AU-Assistant Professor of Commerce

**REVISION OF SYLLABI UG & PG
BRIEF REPORT OF PROPOSALS**

The Meeting of the Board of Studies was held on 18.04.2018. The proposed new syllabi were presented before the board .

As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Trichy, it has been decided to have a uniform pattern for all subjects as detailed below

Programme	Total No. of Papers	Total Max Marks	Total Credits	
UG	38	3800	139	} 140
Extn. Activities	-	-	1	
PG	19	1900	90	

Title of courses and syllabus proposed for new syllabi is shown in Annexure – 1 for UG , Annexure – 2 for PG and in Annexure -3 for M.Phil.

Accommodating within the credit structure it is proposed to introduce new major electives to the B.Com course such as salesmanship, international marketing, investment management internet and e commerce, organizational behavior, stress management and their contents,

Proposed to introduce three new skill based major electives to the B.Com course namely Introduction to Marketing Management, sales management and Retail management in the iii, iv and v semesters respectively and their contents.

Proposed to introduce and approve the three new allied subjects to the UG courses of Economics Department namely quantitative techniques for decision making, business organization and management and modern marketing and their contents.

Proposed to introduce and approve the two new non major electives namely principles of insurance and fundamentals of financial market and their contents at the UG level.

Proposed to introduce new major electives to the M.Com course such as business informatics , Customer relationship management, global banking system, E-commerce, and Internet banking and financial services, Brand Management, Organisational behavior and Development, Project management, Advanced retail management, total quality management, advanced cost accounting and their contents.

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		
		I Semester						
III	S1PCO1	CC1	Managerial Economics	6	25	75	100	5
III	S1PCO2	CC2	Services Marketing	6	25	75	100	5
III	S1PCO3	CC3	Social Laws	6	25	75	100	5
III	S1PCO4	CC4	Financial Management	6	25	75	100	4
III	S1PCOEL1A	EC-1	Business Informatics	6	25	75	100	4
	S1PCOEL1B		Customer Relationship Management					
	S1PCOEL1C		Global Banking System					
		Total		30			500	23
		II semester						
III	S2PCO5	CC5	Export - Import Procedures And Documentation	6	25	75	100	5
III	S2PCO6	CC6	Quantitative Techniques for Business Decisions	6	25	75	100	5
III	S2PCO7	CC7	Strategic Management	6	25	75	100	4
III	S2PCO8	CC8	Business Taxation	6	25	75	100	4
III	S2PCOEL2A	EC-2	E-Commerce and Internet Marketing	6	25	75	100	4
	S2PCOEL2B		E-Banking					
	S2PCOEL2C		Merchant Banking and Financial Services					
		Total		30			500	22
		III Semester						
III	S3PCO9	CC9	Strategic Human Resources Management	6	25	75	100	5
III	S3PCO10	CC10	Investment Management	6	25	75	100	5
III	S3PCO11	CC11	Advanced Corporate Accounting	6	25	75	100	5
III	S3PCO12	CC12	Research Methodology	6	25	75	100	5
III	S3PCOEL3A	EC-3	Executive self development	6	25	75	100	4
	S3PCOEL3B		Advanced Retail Management					
	S3PCOEL3C		Brand Management					
		Total		30			500	24
		IV Semester						
III	S4PCO13	CC13	Accounting for Decision making	6	25	75	100	5
III	S4PCO14	CC14	Organizational Behaviour and Development	6	25	75	100	5
III	S4PCOPW	CC15	Project Work	6	25	75	100	4
III	S4PCOEL4A	EC-4	Entrepreneurship and small business management	6	25	75	100	4
	S4PCOEL4B		Project Management					
	S4PCOEL4C		Total Quality Management					
III	S4PCOEL5AP	EC-5	Computer Applications in Business Accounting– Practical	6	40	60	100	4
	S4PCOEL5B		Social And Ethical Perspectives In Business		25	75		
	S4PCOEL5C		Advanced Cost Accounting		25	75		
		Total		30			500	22
		Grand Total					2000	90

CORE COURSES	:	15 X 5/4 CREDITS = 70 CREDITS
ELECTIVE COURSES	:	5 X 4 CREDITS = 20 CREDITS
TOTAL	:	20 COURSES AND 90 CREDITS

Separate Passing Minimum is prescribed for Internal and External

- a) The Passing minimum for CIA shall be 40% out of 25 Marks(ie 10 Marks)
- b)The Passing minimum for Autonomous Examinations shall be 40% out of 75 marks (ie 30 Marks)
- c) The Passing minimum not less than 50% in the aggregate

Credits	:	5	
Hours / Week	:	6	Code :S1PCO1
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 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 :S1PCO2
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 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 :S1PCO3
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 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	:	4	
Hours / Week	:	6	Code :S1PCO4
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 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 CuSent 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 :S1PCOEL1A
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 Onwards)
ELECTIVE COURSE – I

BUSINESS INFORMATICS

Learning Objectives:

1. To Know the fundamentals of Computers
2. To Understand how to use computer applications in day to day life

Unit I: INTRODUCTION TO COMPUTERS

Introduction – Characteristics –Types – Uses – Types of Programming Languages – Types of Memory – I/O Devices - Generation of modern computer.

Unit II: OPERATING SYSTEM AND SERVICES IN OS

Dos – History – Files and Directories – Internal and External Commands – Batch files – Types of OS.

Unit III: WINDOWS OPERATING ENVIRONMENT

Features of MS Windows – Control Panel, Task Bar, Desktop, Windows Application, and Icons. Windows accessories – Note pad, Paint brush.

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 TECHNOLOGY IN BUSINESS

Introduction –Importance – Role – Business Process Reengineering – Information Technology and Competitive Advantage – Framework for Competitive Analysis.

BOOKS FOR REFERENCE:

1. Dhiraj Sharma, Communication in IT age, Himalaya Publishing House, New Delhi.
2. Alexis leon, Mathews leon,Leenaleon,Vijay, Introduction to Information Technology, Nicole Imprints Private Limited, Chennai.
3. Rajaraman V. Fundamentals of Computers, Prentice Hall.

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 :S1PCOEL1B
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 Onwards)
ELECTIVE COURSE – I
CUSTOMER RELATIONSHIP MANAGEMENT

Objective : To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

UNIT I

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

UNIT II

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

UNIT III

CRM Architecture: IT Tools in CRM; Data Warehousing – Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

UNIT IV

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

UNIT V

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

Reference Books:

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.

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 :S1PCOEL1C
Medium of Instruction	:	English	

SEMESTER – I
(For Students Admitted from 2018 Onwards)

**ELECTIVE COURSE – I
GLOBAL BANKING SYSTEM**

Objective : To make students learn and understand the global banking and financial system.

UNIT I

Financial Management in a global control – need for international Finance– The finance function – The emerging challenges – recent changes in global financial markets – objectives of the firm – risk management and wealth maximization - a frame work of financial decisions.

UNIT II

Exposure and Risk – the nature of exposure and risk – exchange rate and interest rate volatility – foreign exchange exposure and risk classification of foreign exchange exposures and risk. - Exchange rates, interest rates, inflation rates and exposure.

UNIT III

International monetary system and financial markets – exchange rate regimes – the IMF – the problem of adjustment – The European monetary system – the Euro market – overview of major markets – international equity markets.

UNIT IV

The foreign exchange market – the structure – mechanics of currency trading – type of transactions and settlement exchange rate quotations and arbitrage – short date and broken date contracts, exchange rate regimes and the foreign exchange.

UNIT V

Forward, Swaps and Interest parity – Arbitrage – swaps and Deposit markets – option forwards – forward – forward swaps : swap positions – forward exchange rates in India.

Books for Reference:

1. Avadhani V.A. International Finance Theory and Practice, Himalaya Publishing House, New Delhi
2. Chaudhari B.K. Finance of Foreign Trade and Foreign Exchange, Himalaya Publishing House, 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	Code :S2PCO5
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 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 –I

Export –Import Trade : Introduction to regulatory framework, Trade policy – Foreign trade – Simplification in Documentation-Export Preliminaries: Establishing a business firm , Documentation framework : Aligned documentation system (ADS) classification of Export documents. Commercial & Regulatory documents, Documents related to shipments.

UNIT – II

International Business contract: Introduction, conflicts of law , Inco term, Elements of Export contract : Processing of an export order . Legal Dimensions Disputes settlements, Terms of payments: Methods of Receiving payment, Instruments of payment and methods of financing Export. Uniform Customs and practices for documentary credit (UCP).

UNIT –III

Export Risk: Types of Risk in International Trade, Cargo Insurance , Meaning, Scope, Types of Marine Insurance Policy, Clearance of Cargo, Shipment of Export Cargo, Customs Clearance of Export and Import Cargo.

UNIT – IV

Foreign Exchange Regulation and Formalities: Exchange Control, FERA, FEMA & Exchange Control Regulations- Quality Control Objectives, Mechanism / Pre-shipment Procedure. Inspection, Methods of Quality Control Pre-Shipment & Post Shipment, Role of Clearing and Forwarding Agents: Role, Services, Fixation of Fees.

UNIT – V

Export Incentives: Overview of Export incentives, EPCG, Duty Drawbacks, Duty Exemption Schemes, Tax Incentives, Procedures & Documentation, Trading Houses, Schemes, Criteria, EOU, FTZ, EPZ, SEZ.

Books Recommended

1. Mahajan, M.I, Exports - do it yourself – snowwhite 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 :S2PCO6
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 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.

Unit – II

Correlation Concepts – Methods - Scatter Diagram, Karl Pearson’s Correlation, Spearman’s Rank Correlation - Partial Correlation - Multiple Correlation - Regressions Analysis.

Unit – III

Probability – Events - Sets – Addition and Multiplication rules – Binomial, Poisson, Normal Distribution, Chi-square test, t test, F test - Testing of Hypothesis.

Unit – IV

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

Unit – V

Transportation Problems - North West Corner Rule Method and 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	:	4	
Hours / Week	:	6	Code :S2PCO7
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 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.Thompson (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 : 6
Medium of Instruction : English

Code :S2PCO8

SEMESTER - II
(For Students Admitted from 2018 Onwards)
CORE COURSE –VIII
BUSINESS 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

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 - 3

GST =Evolution, meaning and features-objectives –benefits-Constitutional amendment-GST Council-Powers and Functions-structure-types of GST-CGST-SGST-UTGST-IGST

Unit - 4

GST Act 2017 -features-definitions of Goods, place of supply, principal place of business, agent,principal, related persons, aggregate turnover, taxable turnover, services, capital goods, job work, works contract, reverse charge-nature of supply-composite, mixed, exempt, outward, inward-recipient of goods and services-supplier of goods and services-rates of GST

Unit – 5

Procedures related to levy- registration-procedures-compulsory registration-deemed registration-casual taxable person and non resident taxable person-exempted goods and services-input tax credit-eligibility and conditions-transfer of credit

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	:	4	
Hours / Week	:	6	Code :S2PCOEL2A
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 Onwards)

ELECTIVE COURSE - II
E-COMMERCE AND INTERNET MARKETING

Learning Objectives:

1. Evaluate the relevance of the Internet to the modern marketing concepts
2. Identify the key differences between internet marketing and traditional marketing
3. Assess how the internet can be used in different marketing functions

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: INTERNET MARKETING

Meaning and Definition – Types – Scope – Advantages and Disadvantages – Process – Impact of the Internet on Business – Types of web presence - India's Best Internet Marketing Companies.

Unit V: E-MARKETING MIX AND VIRAL MARKETING

Product, Pricing, Internet for distribution – Meaning and Definition of Viral Marketing – Growth, Types, Issues and Challenges of Viral Marketing.

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.
3. Abirami Devi K and M. Alagammai, E-Commerce, Margham Publications, Chennai-17.
4. Otiliaotlacan, Principles of E-Marketing, www.teawithedge.com

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 :S2PCOEL2B
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 Onwards)

ELECTIVE COURSE - II
E-BANKING

Objective: To make the students to understand the e-banking transactions.

UNIT I

Networking of computers – Types – LAN – WAN – Internet and Intra net –E-mail .net banking services.

UNIT II

Electronic payment system : Automatic teller machine merits anddemerits – installation and security aspects of ATM, MICR equipment –precautions in handling MICR instrument – benefits andlimitations.

UNIT III

e-cash : features – benefits of e-cash – limitations of electronic datainterchange – electronic fund transfer credit card – debit card –payment through bank network – payment by smart card – electronicpass book – home banking.

UNIT IV

Electronic clearing services – SWIFT – types of message in SWIFT (societyfor worldwide interbank financial telecommunication) – messageformat in SWIFT – bank information code – message flow in SWIFTsystem – advantages and structure of SWIFT.

UNIT V

E-Banking challenges and opportunities – services offered through ebanking– strengths of e-banking – weakness of e-banking –opportunities –threats of e-banking.

Text and Reference Books (Latest revised edition only)

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

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 : S2PCOEL2C
Medium of Instruction	:	English	

SEMESTER – II
(For Students Admitted from 2018 Onwards)

ELECTIVE COURSE - II
MERCHANT BANKING AND FINANCIAL SERVICES

Objective: To provide conceptual understanding and in depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services

UNIT I

Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

UNIT II

Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved in issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services

UNIT III

Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – redherring prospectus – shelf prospectus – M & A services – Portfolio Management Services

UNIT IV

Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types – preference shares – equity shares – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

UNIT V

Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system - dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

Book References

1. Gurusamy S, Merchant Banking and Financial Services 4 Edition, Vijay Nicole Imprints Prints Pvt Ld., Chennai
2. Khan M Y, “Financial Services”, Tata McGraw Hill
3. Sri Ram, “Handbook of Leasing & Hire purchases”, ICFAI Hyderabad

Web References www.rbi.org.in www.sebi.gov.in www.nse-india.com

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:S3PCO9

SEMESTER – III
(For Students Admitted from 2018 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

Introduction to Human Resource Management: Functions - objectives, organizational design, Careers in HRM, Environment of HRM, and Strategic HRM.

Unit II

Employment: Job Analysis, Job Design, Human Resource Planning – Factors - Techniques. Recruitment – Factors- Sources- Types. Selection - Process- Tools - Orientation and Placement.

UNIT III

Training and Development: Needs - Methods – Evaluation - Performance Appraisal – Methods - Employee and Executive Development – Elements – Benefits - Employee Remuneration.

Unit IV

Safety Measures: Safety and 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.

Unit V

Industrial Relations: 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. Dessler: 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 :S3PCO10

SEMESTER – III
(For Students Admitted from 2018 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 -I –

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-HaSy Markowitz model-finding the efficient frontier-comer portfolio -risk free lending and boSowing-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 Code :S3PC011
Medium of Instruction : English

Semester III
(For Students Admitted from 2018 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 - Liquidation – Statement of Affairs - Final statement of Account.

Unit – III

Holding Company Accounts – Capital Profit and Revenue Profit, Minority Interest, Cost of Control – Preparation of Consolidated Balance Sheet - Bank Company Accounts – NPA – Rebate on Bills Discounted.

Unit – IV

Bank Company – Preparation of Final Account (New format) - Insurance Company - Preparation of final Accounts (New format).

Unit –V

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

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

Code :S3PCO12

SEMESTER III
(For Students Admitted from 2018 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

Foundation of Research: Meaning, Objectives, Characteristics – Types of Research Process – Review of Literature.

Unit - 2

Problem Identification and Formulation – Research Question – Hypothesis – Qualities of a good Hypothesis – Null Hypothesis and Alternative Hypothesis – Steps and Procedure of Testing of Hypothesis

Unit – 3

Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Design – concept, types and uses.

Unit – 4

Sampling - Meaning - Characteristics - Methods –Sampling Error - Sample Size - Data collection - Primary sources and Secondary sources – Preparation of Questionnaire - Difference between Questionnaire and Schedule.

Unit - 5

Report writing –Essentials – Structure / Layout - 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, KitabMahal, 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 :S3PCOEL3A

SEMESTER – III
(For Students Admitted from 2018 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. PremBhalla , The portrait of a complete man, PusthakMahal, 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.JyotsnaCadafy, Understanding emotional IQ, PusthakMahal 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 : 4
Hours / Week : 6
Medium of Instruction : English

Code :S3PCOEL3B

SEMESTER – III
(For Students Admitted from 2018 Onwards)
ADVANCED RETAIL MANAGEMENT
ELECTIVE COURSE – III

Objective : To gain an in-depth knowledge about Retail Management.

UNIT I

Retailing - Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E – Retailing

UNIT II

Global trend in retailing – Indian retail industry – Drivers to the growth of retail – Macro and micro environmental influences – Creativity in retailing - Emerging trends and challenges - FDI in retailing - Rural retailing.

UNIT III

Retail formats - types – Choice of location – Store layout and designs – Positioning of retail shops – Retail store image – Retail service quality Management - Retail Administration: Store Management, HRM, Information systems.

UNIT IV

Merchandise management – Service retailing Vs. Product retailing – Retail branding - Pricing for retail – Promotion – Supply chain and logistics - handling returns – Retail marketing strategies – Retail Communications - Mall Management

UNIT V

Shopping process – Influences of shoppers' attitude, perception, personality and life style in retail shopping behaviour – Handling complaints – Delivering value to retail shoppers - CRM in retailing – Retail research

Text and Reference Books :(Latest revised edition only)

1. Barry Berman, Joel.R.Evans, "Retail Management – A Strategic Approach," Prentice Hall, New York.
2. James R. Ogden, Denise J. Ogden, "Integrated Retail Management," Biztantra Publisher, New Delhi.
3. Swapana Pradhan, "Retailing Management, Text & Cases," Tata McGraw Hill Publications, New Delhi.
4. "Retail Management - A Strategic Approach", Barry Berman and Joel.R.Evans, Prentice Hall of India.

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 :S3PCOEL3C

SEMESTER – III
(For Students Admitted from 2018 Onwards)
ELECTIVE COURSE – III

BRAND MANAGEMENT

Objective : To help students understand the concepts and practices of Brand Management

UNIT – I

Concept of a brand – Evolution, perspectives, anatomy, types of brandnames, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

UNIT – II

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference – Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT – III

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

UNIT – IV

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT – V

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – issues & challenges.

Reference:

1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excell Books, New Delhi.
4. Majumdar, Product Management in India, PHI.
5. Sengupta, Brand Positioning, Tata McGraw Hill.
6. Rameshkumar, Managing Indian Brands, Vikas.

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 :S4PCO13
Medium of Instruction : English

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 – plantmergers – 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	: 5	
Hours/Week	: 6	Code :S3PCO14
Medium of Instruction	: English	

Semester IV
(For Students Admitted from 2018 Onwards)
CORE COURSE –XI

ORGANISATIONAL BEHAVIOUR AND DEVELOPMENT

Objectives : To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

UNIT I

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT II

Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors influencing Attitude.

UNIT III

Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.

UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

UNIT V

Organisation change – Process – Causes of resistance to change and Overcoming resistance to change – Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

Text and Reference Books

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, **McGrawHill, Delhi.**
3. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
4. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, McMillan India Ltd., 5th Edition.

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 :S4PCOEL4A
Medium of Instruction : English

SEMESTER - IV
(For Students Admitted from 2018 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.SureshJayasree, *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 : 6
Medium of Instruction : English

Code :S4COEL4B

SEMESTER – VI

(For Students Admitted from 2018 Onwards)

PROJECT MANAGEMENT

Objective : To impart knowledge on the formation of projects to implementation of projects

UNIT I

Project – Meaning – Nature – Types of project and project life cycle –Project management – Nature and scope of project management–Project management as a profession – Role of project manager.

UNIT II

Project Identification and Formation: Project environment –Identification of investment opportunities – Projects screening –Feasibility study – Project selection – Project formulation – Stages in project formulation – Project report preparation – Planning Commission’s guidelines for project formulation.

UNIT III

Project Appraisal: Objectives, essentials of a project methodology –Market appraisal – Technical appraisal – Financial appraisal – Socio –economic appraisal – Management appraisal.

UNIT IV

Project Planning and Scheduling : Objectives – Process or Planning Components or good planning – Project designing and project scheduling and time estimation – Scheduling to match availability of man power and release of funds – Cost and time.

UNIT V

Project Execution and Administration – Project contracting: Contract pricing, types – Project organisation: Forms of organisation – Project direction – Project communication – Project coordination – Factors influencing effective project management – project time monitoring and cost monitoring – Project over runs. Project Control : Control techniques – PERT, CPM–Project audit.

Recommended Text books

1. For Unit II and IV Total project Management The Indian context by PK. Joy – Mac millan India Ltd.,
2. For UNIT I and V Project Management – by R. Panneerselvam and P. Senthilkumar PHI learning India PVT Ltd.,
3. Project Management By Bhavesh .M Patel, Vikas Publishing House PVT Ltd.,
4. Project Management By S. Choudhury Tata Mcgraw Hill Co.
5. Project Management India Edition By CIDO I Clements, Cengage learning.

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 :S4COEL4C

SEMESTER – VI

(For Students Admitted from 2018 Onwards)

TOTAL QUALITY MANAGEMENT

Objective :To enable the students understand the concept of Total Quality Management and acquaint with the implementation of 9000series.

UNIT - I

Introduction to Quality Control - Quality and Cost Considerations -Statistics and its Applications in Quality Control

UNIT - II

Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection andQuality Appraisal - Reliability Engineering – Value Engineering andValue Analysis

UNIT - III

Theory of Sampling Inspection - Standard Tolerance - ABC Analysis -Defect Diagnosis and Prevention

UNIT - IV

Quality Improvement: Recent Technique for Quality Improvement -Zero Defect – Quality Motivation Techniques - Quality ManagementSystem and Total Quality Control

UNIT - V

Selection of ISO Model and Implementation of ISO 9000 – HumanResource Development and Quality Circles – EnvironmentalManagement System and Total Quality Control

Note : Theory Only

Book References

1. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints, Chennai – 91.
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals OfTotal Quality Management”, Bross Chapman & Hall, London
3. George, Stephen and Weimerskirch, Arnold, “Total QualityManagement - Strategies and Techniques Proven”, Mohit Publications
4. Hakes, Chris (editor), “Total Quality Management: The Key toBusiness Success”, NY: Chapman and Hall
5. Fox, Roy, “Making Quality Happen. Six Steps to Total QualityManagement”, McGraw-Hill

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 :S4PCOEL5A

SEMESTER - IV

(For Students Admitted from 2018 Onwards)

COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING – PRACTICAL

Objective:

At the end of the course, the student shall be able to start and operate a PC and use MS office tools and maintain computerised accounting. With theoretical inputs and equal quantum of practicals in the Laboratory for Hands on experience, a student acquires the skill to independently operate a PC for maintaining computerized accounts of a business concern as well as give secretarial support to the office communication with the MS office tools of Word, Excel and Access with Tally 9.0 Package

MS - Word

Unit – I

1. Prepare a document in MS – Word. Give a heading by using the “Header and Footer” Option
2. Creating an application for the job with Bio-data.
3. Creating Circular letter with mail Merge options
4. Creating a Table by using the Split and merge options

MS - Excel

Unit - II

1. Creating a work sheet like Mark Sheet, Pay Bill.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the data using Auto filter custom filters using comparison operation
5. Applying Formula using statistical functions

MS- Power Point

Unit III

1. Introduction to slide presentation, Slide show, Formatting, Creating a Presentation, Inserting Clip Arts, Adding Objects, Applying Transitions, Animation effects.

Accounting Package - Tally

Unit IV

1. Preparing voucher entries for the given transactions
2. Preparing final accounts from the Trial Balance given with any ten adjustments

Unit – V

1. Creation of Stock Group, Creation of Stock Categories and Stock Item
2. Editing and deletion of stock items
3. Cost Creation of Cost Category, Creation of Cost Centres
4. Editing and Deleting Cost Centres, Usage of Cost Category and Cost Centres in voucher entry
5. Creation of Budgets, Editing and Deleting Budgets.

Practical Question Paper Pattern

Exam Duration : 3 Hours

Maximum Marks:60

Part – A 3 x 15 = 45 Answer Any Three Questions (3 out of 5 Questions)

Part – B Record Note 10 Marks

Part – C Viva Voce 5 Marks

Signature of the HOD

Credits : 4
Hours/Week : 6 Code :S4PCOEL5B
Medium of Instruction : English

SEMESTER - IV
(For Students Admitted from 2018 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

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

Code :S4PCOEL5C

SEMESTER - IV
(For Students Admitted from 2018 Onwards)

ADVANCED COST ACCOUNTING

Objective: To facilitate and understand the advanced concepts and practices in Cost Accounting.

UNIT - I

Introduction – Evolution of cost Accounting – Scope and importance of Cost Accounting – Functions and objectives of Cost Accounting –Evaluation of Cost Accounting – Installation of a Costing System –Classification of Costs – Methods and Techniques of Costing– Marginal Costing vs. Absorption Costing.

UNIT - II

Cost Recording: Non Integral Accounting – Reconciliation of Cost and Financial Accounting – Integral Accounting – Activity Based Costing –Life Cycle Costing and Target Costing.

UNIT - III

Cost Accumulation: Specific order Costing – Job Order Costing – Batch Costing – Contract Costing.

UNIT - IV

Cost Accumulation: Operation Costing – Unit or output Costing –Process Costing including concept of Equivalent Production – Joint products and By Products Costing - Inter-Process Profit.

UNIT - V

Cost Reporting: Performance Measurement and Reporting – Divisional Performance Analysis – Product Pricing and Transfer Pricing – Uniform Costing and Inter-firm comparison – Cost Audit.

Theory : 30 Marks ; Problems : 45 Marks

Text and Reference Books (Latest revised edition only)

1. Jain & Narang, “Advanced Cost Accounting”, Kalyani Publishers, Chennai.
2. S.N.Maheswari, “Studies in Advanced Cost Accounting”, Sultan Chand & Sons, Delhi.
3. B.M. Lall Nigam and I.C. Jain, “ Cost Accounting”, Prentice Hall of India(P) Ltd.
4. P.C.Tulsian, “Cost Accounting”, S.Chand & Co. Delhi.
5. Kanna, Ajuga, Pandey, Arora “Cost Accounting”, Sultan Chand & Sons, 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