

# **GURU NANAK COLLEGE**

## **(AUTONOMOUS)**

*Guru Nanak Salai, Velachery, Chennai – 600 042*

*Re-accredited at 'A- Grade' by NAAC*

*(Affiliated to the University of Madras)*



## **MASTER OF COMMERCE**

### **DEPARTMENT OF M.COM. (GENERAL)**

**(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)**

### **Regulation & Syllabus**

**(For the candidates admitted for the Academic year 2021-22 and thereafter)**

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## **RULES AND REGULATIONS**

**(Effective from the Academic Year 2021-22 and thereafter)**

### **SEMESTER SYSTEM WITH CREDITS**

#### **I. CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING**

The College follows the CBCS with Grades under the Semester pattern. Each paper is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted.. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job-oriented courses, Elective courses and Skill based courses as the part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

#### **II. ELIGIBILITY FOR ADMISSION**

Candidates admitted to the first year of the UG programme should have passed the higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the relevant subject from a recognized university as per the norms of the University of Madras.

##### **For B.Com (Hons) & B.Com (PA):**

Candidates admitted to the first year of the B.Com (Hons.) & B.Com (PA) programme should have passed the higher secondary examinations conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras with 75 % cut-off in Commerce/Business studies, Accountancy, Economics and Business Mathematics/ Mathematics.

##### **For MBA:**

The basic requirement for admission to the MBA Course, is a Bachelor's degree in any discipline with a minimum of 50% marks in aggregate and satisfactory test score in MAT Entrance

Test conducted by AIMA, New Delhi / TANCET for MBA conducted by Government of Tamilnadu / CAT / XAT or any other approved MBA Entrance Tests

**For MCA:**

Only those candidates who have passed B.C.A/B.Sc. in Computer Science or any other equivalent degree OR passed B.Sc/B.Com/BA with Mathematics at 10 + 2 level or at graduation level (with Optional bridge course), provided they have undergone the course under 10+2+3 or 11+1+3 or 11+2+2 pattern and obtained at least 50% of marks (45 % marks in case of candidates belonging to reserved category) in the qualifying examination shall be eligible for admission to the M.C.A. Degree Course.

**III. DURATION OF THE COURSE**

The UG course is of three years duration with six semesters and the PG course is of two years duration with four semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students sit for the final End Semester Exam.

**IV. COURSE OF STUDY**

The main subjects of study for the Bachelor's Degree shall consist of the following:

**1. FOUNDATION COURSES**

- a) PART - I : Tamil/ Hindi / Sanskrit/French
- b) PART - II : English

**2. CORE COURSES**

- a) PART - III: Consisting of (a) Main subject (b) Allied Subjects (c) Elective subjects related to the main subject of study and project work.
- b) PART - IV
  - i. Those who have not studied Tamil / Hindi up to XII standard and have taken a non-Tamil / non – Hindi language under Part – I, shall opt for Basic Tamil / Basic Hindi in the first two semesters.
  - ii. Those who have studied Tamil up to XII standard, and taken a non -Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.
  - iii. Others, who do not come under either of the clauses mentioned above, can choose a Non-Major Elective (NME) in the first two semesters.

- iv. Soft Skills (I, II, III & IV Semesters)
  - v. Environmental Studies (IV Semester)
  - vi. Value Education (V Semester)
- c) PART - V : Compulsory Extension Service

A candidate shall be awarded **one credit** for compulsory extension service.

A student must enroll in NSS / NCC /Sports & Games/ Rotaract/ Youth Red Cross / Citizen Consumer Club / Enviro Club or any other service organization in the College and should put in compulsory minimum attendance of 40 hours, which shall be duly certified by the Principal of the College. If a student lacks 40 hours compulsory minimum attendance in the extension services in any Semester, s/he shall have to compensate the same, during the subsequent Semesters. Literacy and population and educational fieldwork shall be compulsory components in the above extension service activities.

## **V. COURSE STRUCTURE**

The UG course consists of 15-18 Core papers with 3-4 credits for each paper, 3 Elective papers and 4 Allied papers with 5 credits for each paper in addition to 3 Soft Skill papers with three credits each and one skill based subject with three credits. The B.Com (Hons) course has 31 core papers of 4 credits each and project with 8 credits and B.Com (PA) has 29 core papers.

The PG courses (M.A, M.Com, M.Sc and MSW) have 14-17 core papers with 4 credits each , Project Work with 6 credits, 5 elective papers with 3 credits, 2 extra disciplinary papers with 3 credits, Four Soft Skill courses with two credits each. Internship as a compulsory component carries 2 credits.

The MBA course has 15 core papers including project work with 4 credits, 6 elective papers with 3 credits, 2 extra disciplinary papers with 3 credits, Four Soft Skill courses with two credits each. Internship as a compulsory component carries 2 credits.

The MCA course has 15 core papers of 2-4 credits, 5 Elective papers of 3 credits, 2 Extra-disciplinary papers of 3 credits and a project work of 17 credits.

Internship training is a compulsory component for all the UG & PG courses.

❖ The details of the course structure are given in the following table:

**CHOICE BASED CREDIT SYSTEM WITH GRADING**

**1. POST GRADUATE DEGREE**

COMPONENTS	M.Sc. Chemistry M.Sc. Mathematics M.Sc. Zoology M.A. Economics M.A. Defence & Strategic Studies			M. COM			M. S.W		
	No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits
<b>CORE COURSES INCLUDING PRACTICAL</b>	<b>14-17</b>	<b>4</b>	<b>60-70</b>	<b>15</b>	<b>4</b>	<b>60</b>	<b>17</b>	<b>3-6</b>	<b>65</b>
<b>PROJECT</b>	<b>0-1</b>	<b>6</b>	<b>0 - 6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>6</b>	<b>6</b>
<b>ELECTIVES</b>	<b>5</b>	<b>3 - 4</b>	<b>10-20</b>	<b>5</b>	<b>3</b>	<b>15</b>	<b>5</b>	<b>3</b>	<b>15</b>
<b>EXTRA DISCIPLINARY COURSES</b>	<b>2</b>	<b>3</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>6</b>
<b>SKILL</b>	<b>4</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>8</b>
<b>INTERNSHIP</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>			<b>91</b>			<b>91</b>			<b>100</b>

COMPONENTS	M.C.A.			M.B.A.		
	No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits
<b>CORE COURSES INCLUDING PRACTICAL</b>	<b>15</b>	<b>2-4</b>	<b>46</b>	<b>13</b>	<b>4</b>	<b>52</b>
<b>PROJECT</b>	<b>1</b>	<b>17</b>	<b>17</b>	<b>1</b>	<b>8</b>	<b>8</b>
<b>ELECTIVES INCLUDING EXTRA DISCIPLINARY COURSES</b>	<b>7</b>	<b>3</b>	<b>21</b>	<b>8</b>	<b>3</b>	<b>24</b>
<b>SKILL</b>	<b>4</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>8</b>
<b>INTERNSHIP</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>94</b>			<b>94</b>

## **2. UNDERGRADUATE DEGREE**

Under Part IV of the Course, students should register separately for two Non-Major Elective papers, during the First and Second semesters. The marks obtained under Part IV will not be included for classification of the candidate although a pass is mandatory. Students should have obtained the minimum credit under Part V to be eligible to receive the degree.

PART	COMPONENTS	B.Com(Gen.) B.Com (C.S) B.Com(A&F) B.Com(B.M.) B.Com(M.M.) B.Com(ISM) B.B.A. B.C.A B.Sc (IT) B.Com(CA)			B.Sc.(Mat.) B.Sc.(Phy.) B.Sc.(Chem.) B.Sc.(Plant Bio.) B.Sc.(Adv.Zoo) B.Sc.(C.S.) B.Sc.(Viscom) B.Sc (Biotech) B.A.(Eco.) B.A.(Defence), B.A. (English). B.Sc (Data Analytics), B.A Sociology)			B.Com (Honours)			B.Com (Professional Accounting)		
		No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits	No. of Courses	Credit per Course	Total Credits
Part I Foundation Course	Language: (Tamil/ Hindi/ Sanskrit/ French)	2	3	6	4	3	12	2	3	6	2	3	6
Part II Foundation Course	English	2	3	6	4	3	12	2	3	6	2	3	6
Part III	Core Papers	15-18	3-4	72	15-18	3-4	60	31	4	124	29	4-6	123
	Project	-	-	-	-	-	-	1	8	8	-	-	-
	Allied Papers	4	5	20	4	5	20	-	-	-	-	-	-
	Elective Papers	3	5	15	3	5	15	-	-	-	1	4	4
Part IV	Non Major Electives/ Basic Tamil/ Advanced Tamil/Basic Hindi	2	2	4	2	2	4	2	2	4	2	2	4
	Soft Skill	3	3	9	3	3	9	-	-	-	3	2-4	8
	Skill Based Subject	1	3	3	1	3	3	-	-	-	-	-	-
	Environmental Studies	1	2	2	1	2	2	1	2	2	1	2	2
	Value Education	1	2	2	1	2	2	1	2	2	1	2	2
Part-V	Extension Service	1	1	1	1	1	1	1	1	1	1	1	1
	Internship	1	2	2	1	2	2	-	-	14	-	-	14
<b>TOTAL</b>		<b>142</b>			<b>142</b>			<b>167</b>			<b>170</b>		

## **VI. EXAMINATIONS**

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent.

### **➤ CONTINUOUS INTERNAL ASSESSMENT (CIA)**

Every semester will have a centralized mid semester examination for each paper. This will be conducted on completion of 45 working days in each semester. A Model exam of three hours' duration will be conducted on completion of 80 working days in each semester.

**The schedule for these tests is as follows:**

<b>C.I.A.Test</b>	<b>Schedule</b>	<b>Syllabus Coverage</b>
<b>I</b>	After <b>45</b> working days of the Semester	50%
<b>II (Model Examination)</b>	After <b>80</b> working days of the Semester	95%

**The components for the CIA (Theory & Practicals) are as follows:**

<b>Internal Components</b>			
<b>Assessment Type</b>	<b>Nature</b>	<b>Maximum Marks</b>	<b>% of Weightage</b>
<b>CIA</b>	Mid Semester Exam	50	10
<b>Model</b>	Model Examination	100	10
	Assignment		10
	Class activity		15
	Attendance		5
<b>Total</b>			<b>50</b>

The class activity relates to a programme of accepted innovative techniques such as seminars, quiz, portfolio creation, MCQ, PowerPoint presentation, objective tests, role play etc. The mode of evaluation of the class activity will be fixed before the commencement of the semester and an approval will be obtained from the Head of the Department. The students will be informed of the various methods of evaluation once the semester begins.

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the Principal in case of glaring disparities in marking.

CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty.



**Marks for attendance will be awarded as per the following:**

<b>Percentage of General Attendance</b>	<b>Marks Awarded</b>
90-100	5
75-89	4
60-74	3
<60	0

➤ **END SEMESTER EXAMINATIONS (ESE)**

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for all UG and PG courses will be held for all papers in November/December and April/May

Practical examinations will be conducted only during the end of the odd / even semester before, during or after the commencement of the theory exam. The schedule for ESE Practicals will be notified by the Controller of Examinations in consultation with the Dean (Academics).

A candidate will be permitted to appear for the End Semester examinations for any semester if:

- a) S/he secures not less than 75% of attendance in the working days during the semester.
- b) S/he should have applied for the examination
- c) S/he should have paid the requisite examination fee
- d) Her/His overall conduct has been satisfactory

**The attendance requirements to appear for the ESE are as follows:**

**i.** Students must have **75% of attendance in each part of the course of study to appear for the End Semester Examination.**

**ii.** Students who have **65% to 74.9% of attendance shall apply for condonation** in the prescribed form along with the prescribed fee after obtaining permission from the Principal. Students cannot claim condonation as a matter of right. Submission of Medical Certificate is normally not accepted to condone shortage of attendance.

**iii.** Students who have 50% to 64.9% of attendance will fall under the - **Withheld category**. Such students cannot take up the ESE exams. They should apply to the Principal for permission to write the next supplementary examination and pay the requisite fee for this purpose. However, they can appear for the supplementary examinations for the previous semester's paper/s.

iv. Students who have less than 50% of attendance fall under the **Detained category- They will not be permitted to appear for the examination. They shall redo the semesters after completion of the course and appear for the examination after securing the required percentage of attendance. The decision of the Principal remains final and binding in all respects.**

v. Students who do not get the minimum marks to pass in the ESE shall compulsorily re-appear for the paper in the subsequent semester after paying the required fee.

A Student who, for whatever reasons is not able to complete the program within the normal period (N) or the minimum duration prescribed for the programme, may be allowed a two year period beyond the normal period of study to clear the backlog to be qualified for the degree. (Time Span = N +2 years for the completion of programme).

In exceptional cases like major accidents and childbirth an extension of one year may be considered beyond the maximum span of time (Time Span = N + 2 + 1 years for the completion of programme).

If the students fail to complete the course and take the examination within the stipulated time, they will be required to re-register their names and take the examination in the revised regulations/syllabus of the paper in force at the time of their reappearance. Students qualifying during the extended period shall not be eligible for **RANKING**.

➤ **INSTANT EXAMINATION (SPECIAL SUPPLEMENTARY EXAMINATION)**

In order to provide an opportunity to the final year UG and PG students to obtain the degree in the same year and also to facilitate vertical mobility, special supplementary End Semester Examinations will be conducted in about 30 days from the date of publication of results every year for the final semester theory papers and also for the candidates who had failed in **ONLY ONE** theory paper of the previous semesters. Students, who wish to apply for special supplementary End Semester Examinations, can do so within 7 days from the date of publication of results.

**Students involved in Malpractice will not be permitted to appear for Supplementary Examination.**

The details of the ESE are as follows:

<b>External Component</b>			
<b>Assessment type</b>	<b>Comprehensive Test</b>	<b>Maximum mark</b>	<b>% of Weightage</b>
External Exam	3 Hours Examination	100	50
	Grand Total (CIA+ESE)		100

## **VII. CONDUCT OF EXAMINATION**

The Chief Superintendent of Examinations will be the Principal or a person appointed by the Principal. The responsibility of conducting the End Semester Examinations lies with the team led by the Chief Superintendent.

The time-table for examinations will be finalized by the office of the Controller of Examinations and will be displayed well in advance i.e., 20 days prior to the commencement of the examinations.

The Hall tickets for eligible students will be issued 3 days prior to the commencement of examinations. For Subjects like Environmental Studies / Value Education, End Semester Examinations may be conducted either in the on-line mode or in the offline mode along with the regular ESE.

## **VIII. VALUATION**

The valuation of the answer scripts will be undertaken at the central valuation camp led by the Controller of Examinations or the Camp Officer appointed by the Controller of Examinations. Double valuation of answer scripts is adopted for both UG and PG Courses.

## **IX. PUBLICATION OF RESULTS**

The Examination results will be published on the web portal during the third / fourth week of May for the II, IV and VI semester examinations and during the third / fourth week of December for the I, III and V semester examinations

### **A. GUIDELINES FOR OBTAINING PHOTOCOPY OF THE ANSWER SCRIPT**

**Candidates seeking photocopy of the answer scripts are advised to go through these rules and regulations before applying.**

i. Photocopy is permitted only for Regular theory papers in PART I, II and III.

**(Supplementary excluded).**

ii. The student should carefully select the papers for which s/he wishes to obtain the photocopy. A second application will not be accepted for additional papers.

### **B. GUIDELINES FOR APPLYING FOR REVALUATION OF THE ANSWER SCRIPT**

**Candidates seeking revaluation are advised to go through these rules and regulations before applying.**

i. Revaluation is permitted only for Regular theory papers in PART I, II and III.

**(Supplementary excluded).**

- ii. The student should carefully select the papers for which s/he wishes to apply for reevaluation. A second application will not be accepted for additional papers.
- iii. The application is to be filled in by the candidate in his/her own hand-writing and not by anyone else on his/her behalf.
- iv. Entries made by the candidate are to be verified by the HOD and forwarded to the Principal for endorsement.
- v. The prescribed Fee payment receipt or challan has to be attached along with the Application Form and submitted to the Principal's Office. The candidate will be given an acknowledgement for submission, with date and time.
- vi. The candidate has to be aware that when s/he is applying for reevaluation, S/he **SURRENDERS** the original performance and will now accept the revised performance in which there could either be a **CHANGE/ NO CHANGE** in the marks.

### **X. CLASSIFICATION OF PERFORMANCE – GRADING SYSTEM FOR THE SEMESTER**

A candidate shall be declared to have qualified for the award of the Degree, provided the candidate has successfully completed the Programme requirements and has passed all prescribed subjects of study in the respective semesters.

**Passing Minimum: UG CIA 40% AGGREGATE 40% B.Com (Hons.) and PG CIA 50% ESE 50% AGGREGATE 50% OF THE MAXIMUM OF THE COMPONENT IN THAT PAPER / COURSE**

P: Pass, U: Re-Appear, WH: Withheld, AAA: Absent, CIA: Continuous Internal Assessment, ESE: End Semester Examination, GPA: Grade Point Average.

CGPA: Cumulative Grade Point Average

### **POST GRADUATE DEGREE**

**PART – A:** Core, Elective including Extra Disciplinary Elective, Major Project

**PART – B:** Soft Skills, Internship

### **UNDERGRADUATE DEGREE**

**PART – I :** Tamil / Hindi/Sanskrit/French

**PART – II :** English

**PART – III:** Core, Allied, Elective and Inter Disciplinary Elective

**PART – IV:** Basic/Advanced Tamil / Basic Hindi/ Non-Major Elective, Skill Based Electives, Environmental Studies and Value Education

**PART – V :** Extension Activities

RANGE OF MARKS FOR GRADES UG Also for Certificate / Diploma				RANGE OF MARKS FOR GRADES UG[B.Com.(Hons.) B.Com (PA)], PG and also			
Range of Marks	Grade Points	Letter Grade	Description	Range of Marks	Grade Points	Letter Grade	Description
90 - 100	9.0 - 10.0	O	Outstanding	90 - 100	9.0 - 10.0	O	Outstanding
80 - 89	8.0 - 8.9	D+	Excellent	80 - 89	8.0 - 8.9	D+	Excellent
75 - 79	7.5 - 7.9	D	Distinction	75 - 79	7.5 - 7.9	D	Distinction
70 - 74	7.0 - 7.4	A+	Very Good	70 - 74	7.0 - 7.4	A+	Very Good
60 - 69	6.0 - 6.9	A	Good	60 - 69	6.0 - 6.9	A	Good
50 - 59	5.0 - 5.9	B	Average	50 - 59	5.0 - 5.9	B	Average
40 - 49	4.0 - 4.9	C	Satisfactory	00 - 49	0.0 - 4.9	U	Re-appear
00 - 39	0.0 - 3.9	U	Re-appear	ABSENT	0	AAA	Absent
ABSENT	0	AAA	Absent				

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited.

CGPA		GRADE		CLASSIFICATION OF FINAL RESULT		
9.5-10.0		O+		First Class - Exemplary*		
9.0 and above but below 9.5		O				
8.5 and above but below 9.0		D++		First Class with Distinction*		
8.0 and above but below 8.5		D+				
7.5 and above but below 8.0		D				
7.0 and above but below 7.5		A++		First Class		
6.5 and above but below 7.0		A+				
6.0 and above but below 6.5		A				
5.5 and above but below 6.0		B+		Second Class		
5.0 and above but below 5.5		B				
B.Com (Hons.)	UG	B.Com (Hons.), B.Com (PA)	B.Com (Hons.) B.Com (PA)	UG	UG	
0.0 and above but below 5.0	4.5 and above but below 5.0	U	Re-appear	C+	Third Class	
	4.0 and above but below 4.5			C		
	0.0 and above but below 4.0			U	Re-appear	

● **CGPA Grades:**

The candidates who have passed in the first appearance and within the prescribed semester of the UG/PG Programme (Core, Allied and Elective) alone are eligible for classification of results.

## **GRADING SYSTEM**

**For a Semester:**

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the course}}{\text{Sum of the credits of the courses (passed) in a semester}}$
--

**For the entire programme:**

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$
--

(CGPA is calculated only if the candidate has passed in all the courses in the entire programme)

## **XI. CONCESSIONS FOR DIFFERENTLY-ABLED STUDENTS**

### **A. DYSLEXIA STUDENTS**

For students who are mentally challenged/who have a learning disability and mental retardation/ who are slow learners/ who are mentally impaired/ who have learning disorder and seizure disorder/ who are spastic and those who have cerebral Palsy, the following concessions shall be granted:

- i. Part I** Foundation course in Tamil/Hindi/Sanskrit/French **can be exempted**.
- ii. One-third** of the time meant for the paper may be given as **extra time** in the examination.
- iii. Leniency** in overlooking **spelling mistakes**, and
- iv. Amanuensis** for all courses will be provided on request. This will be acceptable only if the request is duly certified by the Medical Board of the Government Hospital/ General Hospital/ District headquarters Hospitals and they shall be declared qualified for the degree if they pass the other examinations prescribed for the degree.

### **B. HEARING, SPEECH IMPAIRED & MENTALLY CHALLENGED**

For students who are hearing and speech impaired/who are mentally challenged, the following concessions shall be granted:

- i. One Language paper** either **Part I** Foundation course Tamil/Hindi/Sanskrit/French or **Part II** English or its equivalent **can be exempted**
- ii. Part IV** Non-Major Elective (NME) or Basic Tamil/Advanced Tamil or Basic Hindi **can be exempted**.

### C. VISUALLY IMPAIRED STUDENTS:

- i. **Exempted** from paying **examination fees**.
- ii. **A scribe shall be arranged by the College** and the scribe will be paid as per the College's decision.

### **XII. INTERDISCIPLINARY ELECTIVE (IDE)**

It has been proposed that the UG students admitted from the academic year 2021 – 22 onwards would take up an Interdisciplinary Elective (IDE) Paper in their **Fifth Semester**.

❖ **The following Departments functioning in Shift I will offer IDE Papers to students only from Shift I:**

S.NO	DEPARTMENT	IDE ( TITLE OF THE PAPER)
1.	B.A Economics	Principles of Insurance and Risk Management
2.	B.A Defence & Strategic Studies	An Introduction to Defence Journalism
3.	B.Sc Mathematics	Numerical Analysis
4.	B.Sc Physics	Introduction to Integrated Electronics
5.	B.Sc Chemistry	Chemistry in Everyday life
6.	B.Sc Plant Biology & Biotechnology	Horticulture & Mushroom Cultivation
7.	B.Sc Advanced Zoology & Biotechnology	Wildlife Conservation
8.	B.Com (General)	Entrepreneurial Development -1
9.	B.Com Corporate Secretaryship	Entrepreneurial Development -2

❖ **The following Departments functioning in Shift II will offer IDE Papers to students only from Shift II:**

S.NO	DEPARTMENT	IDE ( TITLE OF THE PAPER)
1.	B.B.A	Managerial Skill Development
2.	B.C.A	E - Commerce
3.	B.Com (A&F)	Indian Constitution and Human Rights
4.	B.Com (General)	Entrepreneurial Development -3
5.	B.Com (Corp. Sec)	Entrepreneurial Development -4
6.	B.Sc Computer Science	Internet and Its Applications
7.	B.Sc Visual Communication	Understanding Film
8.	B.Com (BM)	Personal Investment Planning
9.	B.Com (MM)	Tourism Management

❖ The following Departments from Shift II, functioning in Shift I timings can only offer IDE Papers to the students functioning within the same Shift I timings:

S.NO	DEPARTMENT	IDE ( TITLE OF THE PAPER)
1.	B.Com (ISM)	Essentials of Office Automation Tools and E- Mail Etiquette
2.	B.A English Literature	Travel Writing
3.	B.Sc Biotechnology	Intellectual Property Rights
4.	B.Sc Information Technology	Web Designing
5.	B.Sc Data Analytics	<ul style="list-style-type: none"> <li>• Interdisciplinary Elective – Digital Logic Fundamentals</li> <li>• Operating Systems</li> <li>• Data Visualization using Tableau</li> <li>• Pentaho/ Looker</li> </ul>
6.	Commerce (PA)	Office Management & Methods
7.	Commerce (CA)	<ul style="list-style-type: none"> <li>• Entrepreneurial Development</li> <li>• Production &amp; Supply Chain Management</li> <li>• Business Information System</li> </ul>
8.	B.A Sociology	Problems of Urban India
9.	B.A Defence & Strategic Studies	An Introduction to Defence Journalism

### **XIII. OPTION TO EARN ADDITIONAL CREDITS**

#### **A. MOOCs (Massive Open Online Courses)**

- The UG students can opt for a minimum of one Course and earn 2 credits, while a maximum of 6 Credits can be earned by completing three courses during their three-year period of study.
- The PG students can opt for a minimum of one Course and earn 2 credits, while a maximum of 4 Credits can be earned by completing two courses during their two-year period of study.
- This is completely optional.

#### **B. CERTIFICATE COURSES**

The Certificate courses are offered by the departments for 30 hours which will enable the students to earn 2 additional credits.

#### **C. ADDITIONAL CREDIT FOR EXTENSION SERVICES**

All the students who have put in additional 40 hours or more apart from the compulsory minimum hours in NSS / NCC / Sports & Games / Rotaract / Youth Red Cross / Citizen Consumer Club / Enviro Club or any other service organization in the College will be eligible to earn an additional credit at the time of completion of their Course. This should be duly certified by the Principal of the College,



#### **XIV. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS**

- i. All candidates should register their names for the first semester examination after admission to the UG / PG courses.
- ii. Candidates shall be permitted to proceed from the first semester up to the final semester irrespective of their failure in any of the semester examinations, subject to the condition that the candidate had registered for all the arrear subjects of earlier semesters along with current semester subjects.

#### **XV. ISSUE OF CERTIFICATES**

A Statement of Marks will be issued to each student who has written the examination.

##### **❖ Consolidated Mark Sheet**

Consolidated mark sheets will be given to final year students along with total credits earned only to those who have passed in all the papers prescribed for the respective degree.

##### **❖ Transcript**

Students who wish to obtain any Transcript for joining courses of study in other Universities in India or abroad or for obtaining scholarships, can obtain these certificates from the office of the Controller of Examinations. A requisition letter duly signed by the Student and forwarded by the Principal along with fee challan is to be submitted to the office of the Controller of Examinations. The Certificate will be provided within 15 working days in a sealed envelope.

##### **❖ Provisional Certificate**

A copy of the results of the successful final year students will be sent to the University of Madras in the prescribed format in July/August and the University will issue a Provisional Certificate through the College. A soft copy can be downloaded from the University of Madras website and a hard copy will be provided by them within 90 days of the issue of the soft copy.

##### **❖ Corrections in the Certificates**

Any corrections like name, date of birth etc., can also be made in the certificate. A letter of request duly signed by the student, HOD and Principal along with the prescribed fee paid challan has to be forwarded to the office of the Controller of Examinations. The details will be updated within 15 working days. The amount once paid will not be refunded under any circumstances.

##### **❖ Duplicate Mark Sheet**

In case of loss of the mark sheet / certificate, a duplicate will be provided after submitting a non-traceable certificate issued from the Police station duly signed by an Inspector or Sub Inspector. A letter of request duly signed by the student, HOD and Principal along with the prescribed fee paid challan is to be forwarded to the office of the Controller of Examinations.

❖ **Duplicate Provisional Certificate / Degree Certificate:**

Students have to apply directly to the University of Madras for duplicate provisional certificate and degree certificate.

❖ **Verification of Qualification**

Agencies which request for verification of educational qualification of students under the autonomous mode of this college and students who opt for higher studies / employment and who require verification of educational qualification shall verify online through the QR code in the consolidated mark sheet after an online payment of fees for the same. They can also apply to the Principal to this effect along with the prescribed fees which has to be forwarded to the Office of the Controller of Examination. The relevant certificate will be issued within 15 working days from the receipt of the forwarded request of the Principal and the Office of the Controller of Examination.

## **XVI. CONVOCATION AND NOTICE**

❖ **Convocation**

Every year after the Convocation is conducted by the University of Madras, the College will hold a Graduation day / Convocation in which the Degree Certificates will be distributed to the students who are present. For others it will be issued by the College Office. Students should collect the same within 30 days of convocation after which a search fee will be charged. **Students are responsible for collecting their Degree certificates from the college office on time.**

❖ **Notice**

Candidates, who have completed the duration of the course and left the College, can get information regarding Supplementary Examinations, issue of examination application forms, certificates and application for Graduation day through the college website and general notice board. Regular students will however be informed of the examinations by circulation, in addition to the modes mentioned above.

**No student will receive individual communication.**

## **XVII. PROCEDURE FOR SUBMISSION OF SYLLABUS**

- i. Each department will finalize the syllabus.
- ii. Finalization could mean a minor change in the existing syllabus or a revamp of the entire syllabus.
- iii. The department will submit the changes to the Board of Studies. After the approval of the syllabus in the BOS, the concerned department will submit the minutes along with the modified syllabus book / sheet (five copies) to the Dean's office within ten days of the BOS meeting.
- iv. A Soft copy of the batch-wise syllabus approved by the BOS in PDF format should be sent to the Dean's mail ID within ten days of the BOS meeting.

**M.COM (GENERAL) [CHOICE BASED CREDIT SYSTEM]**

**W.E.F. AY 2021 – 22 Batch onwards**

Semester	Part	Course Components	Subjects	Credits	Hours	Internal	External	Total
Semester - I	III	Core Paper – I	Advanced Corporate Accounting and Accounting Standards	4	6	50	50	100
	III	Core Paper – II	Financial Management	4	6	50	50	100
	III	Core Paper – III	Organisational Behaviour	4	5	50	50	100
	III	Core Paper – IV	Managerial Economics	4	5	50	50	100
	III	Elective – I	Accounting for Specialised Institutions	3	6	50	50	100
	IV	Soft Skill – I	Personality Enrichment	2	2	50	50	100
<b>Total Credits: 21 / Total Hours per week:30</b>								
Semester - II	III	Core Paper – V	Advanced Cost and Management Accounting	4	5	50	50	100
	III	Core Paper – VI	Advanced Business Statistics	4	5	50	50	100
	III	Core Paper – VII	Marketing of Services	4	5	50	50	100
	III	Core Paper – VIII	Income Tax Law and Practice	4	5	50	50	100
	III	Elective – II	Modern Management Practices	3	5	50	50	100
	III	Extra Disciplinary – I	Basics of Banking	3	3	50	50	100
	V	Internship		2	-	-	100	100
	IV	Soft Skill – II	Workplace Communication Skills	2	2	50	50	100
<b>Total Credits: 26 / Total Hours per week:30</b>								
Semester - III	III	Core Paper – IX	Research Methodology	4	5	50	50	100
	III	Core Paper – X	Fundamentals of Information Technology	4	5	50	50	100
	III	Core Paper – XI	Accounting for managers	4	5	50	50	100
	III	Elective – III	Goods and Service Tax Laws and Customs Duty	3	5	50	50	100
	III	Elective – IV	Industrial Relation and Labour Welfare	3	5	50	50	100
	III	Extra Disciplinary –II	Elements of Human Resource Management	3	3	50	50	100
	IV	Soft Skill – III	Self & Time Management Skills	2	2	50	50	100
<b>Total Credits: 23 / Total Hours per week:30</b>								
Semester - IV	III	Core Paper – XII	Change Management	4	5	50	50	100
	III	Core Paper – XIII	Advertising and Salesmanship	4	6	50	50	100
	III	Core Paper – XIV	Consumer Rights and Education	4	5	50	50	100
	III	Core Paper – XV	Project Plus Viva Voce #	4	6	50	50	100
	III	Elective – V	Computerized Accounting	3	6	50	50	100
	IV	Soft Skill – IV	Spoken and Presentation Skills	2	2	50	50	100
<b>Total Credits: 21 / Total Hours per week:30</b>								
<b>Total Credits: 91 / Total Hours per week:120</b>								

#@ Viva-voce examination carries 40 Marks and Project Report carries 60 Marks

Project Viva-voce is considered as one core paper.

# For practical paper Internal 40 marks and external 60 marks

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the internship. The Internship report shall be evaluated by the two examiners within the Department of the college. The marks shall be given by the College and the same will be included in the third Semester Statement of Marks.

**SEMESTER - I**

## CORE PAPER –I

### ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 6</b>

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

#### **Unit-I**

Advanced problems in shares- forfeiture of shares- effects of pro-rata allotment on forfeiture of shares- reissue- partial reissue of shares- underwriting of shares- types of underwriting- determining the liability of underwriters in respect of an underwriting contract- complete underwriting- partial underwriting- firm underwriting.

#### **Unit- II**

Valuation of goodwill and shares- methods of valuation of goodwill- average profit method- weighted average method- super profit method- annuity method- capitalization method- valuation of shares- net assets method- yield method- fair value method.

#### **Unit –III**

Alteration of share capital and internal reconstruction- Amalgamation, Absorption and External Reconstruction- purchase consideration- computation of purchase consideration- methods of accounting for Amalgamation- pooling of interest method- purchase method-distinction between pooling of interest method and purchase method-accounting treatment for Amalgamation, Absorption and External Reconstruction.

#### **Unit-IV**

Liquidation of companies- order of payment- calculation of liquidator's remuneration- liquidator's final statement of account- statement of affairs- deficiency or surplus account.

#### **Unit-V**

Accounting for price level changes- social responsibility accounting- human resource accounting- mandatory accounting standards- provision of Accounting Standards AS-1, AS-2, AS-3, AS-4, AS-14 and AS-21.

Note: The proportion between theory and problems 20: 80

#### **Book References**

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

### **Web references**

- [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.cimaglobal.com](http://www.cimaglobal.com)

## CORE PAPER -II FINANCIAL MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 6</b>

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

### **Unit I**

Financial Management: Meaning, Scope, and Objectives - Finance Functions: Investment, Financing and Dividend decisions.

### **Unit II**

Cost of Capital: meaning and determinants of cost of capital – computation of cost of capital- cost of debt, cost of preference and cost equity - Measurement of weighted average Cost of Capital.

### **Unit-III**

Financing Decisions: Capital Structure- meaning, patterns of capital structure; difference between capital structure and financial structure E.B.I.T - E.P.S analysis- capital structure theories: MM approach and traditional approach only.

### **Unit-IV**

Leverages: meaning and significance of leverages - types of leverages - computation of operating leverage, financial leverage, composite or combined leverage.

### **Unit-V**

Working Capital Management: Concept, Need, Determinants of working capital – estimating working capital requirement- inventory levels- EOQ- estimation of cash possession.

Note: The proportion between theory and problems 20: 80

### **Book References**

- 1 Van Horne J. Financial Management & Policy Pearson Education, Delhi
- 2 Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
- 3 West on and Brigham, Managerial Finance, New York, Holt Rinehart
- 4 Pandey I M, Financial Management, New Delhi, Vikas
5. Periyasamy P, Financial Management, Vijay Nicole Imprints

### **Web references**

- <https://www.economicdiscussion.net/financial-management/capital-structure/33348>
- <https://taulia.com/glossary/what-is-working-capital-management/>
- <https://efinancemanagement.com/investment-decisions/cost-of-capital>



**CORE PAPER -III**  
**ORGANISATIONAL BEHAVIOUR**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**UNIT I:**

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches – Organizational Behaviour Models.

**UNIT II:**

Individual Behaviour - Personality - importance- personality theories- determinants of personality -Learning – factors- theories-Attitudes – factors influencing attitude-attitude measurement- functions and change of attitude- Perception – process- determinants- Motivation –theories of motivation- Group Behaviour - Group Dynamics - Group Norms - Group Cohesiveness.

**UNIT III:**

Transactional Analysis-components - Stress - Meaning - Types - measures to overcome stress- Quality of Work Life- factors responsible for the growing importance of QWL- criteria for measuring QWL- measures to improve QWL and benefits of high QWL.

**UNIT IV:**

Organisational Conflict- meaning- causes of conflict- stages of conflict- levels of conflict- conflict outcomes- resolution of conflicts- Discipline- positive and negative aspects- objectives- causes of indiscipline- procedures for disciplinary action- the Red Hot Stove Rule- kinds of punishment- principles of natural justice.

**UNIT V:**

Organizational Dynamics - Effectiveness - Approaches - Organizational Culture – Determinants- types- creation and maintenance of Organisational Culture - Organizational Climate - Implications on Organizational Behaviour

**Book References**

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

## **Web references**

- <https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-II-Organizational-Behavior-final-book.pdf>
- <https://www.measimba.ac.in/pdf/course-materials/PMF1C-OB.pdf>
- <https://2012books.lardbucket.org/pdfs/an-introduction-to-organizational-behavior-v1.1.pdf>

**CORE PAPER – IV  
MANAGERIAL ECONOMICS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**Unit I**

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis  
- Approach to managerial decision making and the theory of firm

**Unit II**

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.

**Unit III**

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

**Unit IV**

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

**Unit V**

Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing  
- Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

**Book References**

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

**Web references**

- [https://en.wikipedia.org/wiki/Managerial\\_economics](https://en.wikipedia.org/wiki/Managerial_economics)
- <https://www.yourarticlelibrary.com/economics/market/market-structure-meaning-characteristics-and-forms-economics/28736>
- <https://www.microeconomicsnotes.com/market-2/pricing-methods-in-managerial-economics-top-7-methods/15697>

## ELECTIVE – I ACCOUNTS FOR SPECIALIZED INSTITUTIONS

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 6</b>

### **Objective:**

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

### **UNIT I:**

Acquisition of Business: Objectives of business acquisition, Accounting entries in the books of purchasing company, Accounting entries in the books of vendor- Debtors and creditors taken over on behalf of vendor- Debtors and creditors not taken (when same set of books are continued), preparation of statement showing pre and post incorporation profit.

### **UNIT II:**

Company Final Accounts: Final accounts of Joint Stock Company-as per revised format of companies Act 2013 - Computation of managerial remuneration.

### **UNIT III:**

Holding and Subsidiary company- Accounting treatment and disclosures, Treatment of Dividends, Unrealized profits, Revaluation of Assets, Depreciation adjustments for revaluation, consolidation of accounts, Preparation of profit & loss account and balance sheet.

### **UNIT IV:**

Banking Company Accounts: Classification of banking company's assets Rebate on bills discounted, Treatment of NPA and interest on doubtful loans & advances, Preparation of Profit and loss Account and balance sheet as per the new regulations.

### **UNIT V:**

Insurance company Accounts: General insurance, Life insurance, Treatment of Claims, Correct life assurance fund, Preparation of valuation balance sheet, Preparation of revenue accounts and final accounts of life and non-life insurance companies as per the new regulations.

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

### **Book References**

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

## **Web References**

- [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.cimaglobal.com](http://www.cimaglobal.com)

**SEMESTER - II**

**CORE PAPER -V**  
**ADVANCED COST AND MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**Unit- I**

Installation of costing system –Essentials of a good cost accounting system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives

**Unit- II**

Process costing –meaning and features- treatment of normal loss, abnormal loss and abnormal gain - treatment of equivalent units -inter - process profit.

**Unit- III**

Budgetary Control – meaning - classification of Budgets - Flexible Budgets- Control ratios - Zero Base Budgets.

**Unit –IV**

Financial Statement analysis- meaning and types of financial statements- comparative financial statements - common size financial statements - Trend analysis - Ratios meaning – uses - merits and demerits- ratio analysis – profitability ratios – turnover ratios and solvency ratios.

**Unit- V**

Funds Flow analysis – meaning and uses – construction of Fund Flow statement - Cash Flow analysis – meaning and uses – difference between Fund Flow and Cash flow statement – construction of Cash flow statement.

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

**Book References**

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

## **Web references**

- <https://www.yourarticlelibrary.com/cost-accounting/process-costing/top-5-problems-on-process-costing-with-solution/76054>
- <https://www.financialaccountancy.org/management-of-cash-budgets/cash-budget-format-and-example/>
- <https://www.wallstreetmojo.com/ratio-analysis/>



**CORE PAPER - VI**  
**ADVANCED BUSINESS STATISTICS**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:**

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

**UNIT –I**

Time Series Analysis – components of time series – Graphic method – least square method – moving average- seasonal index(simple and ratio moving average method) - Trend analysis

**UNIT – II**

Index Numbers – Aggregative and Relative Index – simple and weighted method, Chain and Fixed Index – construction of Cost of Living Index and methods.

**Unit- III**

Probability – measurement – Addition and Multiplication theorems – Bayesian theorem-combination

**Unit- IV**

Probability Distribution – Binomial and Poisson Distributions - definition – characteristics – problems.

**Unit- V**

Sampling- Sampling methods- sampling error- Sample size and standard error- Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

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

**Book References**

1. Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi
2. Gupta, Statistical Methods, Sultan Chand
3. Johnson, Applied Multivariate Statistical Analysis, 5th Ed, Pearson Education

**Web references**

- <https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
- [https://gurukpo.com/Content/B.Com/Business\\_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- <http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%282%29.pdf>
- <https://www.dynamictutorialsandservices.org/2021/01/probability-theory-business-statistics.html>

**CORE PAPER VII  
MARKETING OF SERVICES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:**

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

**Unit- I**

Nature and classification of services -Characteristics of services and their marketing implications

**Unit- II**

Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism

**Unit- III**

Product support services -pricing of services -problems of quality -innovations in services

**Unit- IV**

Marketing of financial services -nature- types -marketing of insurance -mutual fund - marketing for non-profit firms.

**Unit- V**

CRM & Relationship Marketing -Customer Satisfaction.

**Book References**

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Managing Services Marketing -Text and Readings, Dryden Press, Insdale Ill.
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan

**Web references**

- [http://sdeuoc.ac.in/sites/default/files/sde\\_videos/SLM-MCom-SERVICE%20MARKETING.pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf)
- <https://www.measimba.ac.in/pdf/course-materials/PMF16.pdf>
- [https://ebooks.lpude.in/management/mba/term\\_4/DMGT510\\_SERVICES\\_MARKETING.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf)
- [https://gurukpo.com/Content/BBA/Service\\_Marketing.pdf](https://gurukpo.com/Content/BBA/Service_Marketing.pdf)
- <https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

**CORE PAPER VIII  
INCOME TAX LAW AND PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:**

To Enrich concepts of Income tax and to practice the provisions relating to different sources of income.

To acquaint knowledge with provisions relating to Assessment of Individuals and Powers of Income Tax Authorities.

**UNIT-I**

Incomes exempt from tax. Salary income – Allowances – Perquisites and their valuations - Gratuity – Pension – Commutation of pension – Leave salary – Profits-in-lieu of salary and Taxability of Provident funds.

**UNIT-II**

Income from House property – Definition of annual value – Computation of income of different properties. Income from Business or Profession- Allowable and not allowable expenses- Computation of income from business or profession. Provisions relating to depreciation and its computation.

**UNIT-III**

Capital gains – Types of capital gains – Transactions not included as transfer – Cost of improvement – Indexation of cost- Computation of Capital gains. Income from other sources – Deductions in computing income under the head Income from other sources

**UNIT-IV**

Set off – Carry forward and set off of losses. Deductions from gross total income. Assessment of individual and Partnership firms.

**UNIT-V**

Income Tax Authorities – Powers of the Central Board of Direct Taxes Commissioners of Income Tax and Income Tax Assessing Officers – Types of assessment- Due date of filing of Return – Permanent Account Number (PAN) – Advance payment of Tax and deduction of Tax at Source.

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

**SEMESTER - III**

**Books for References:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.
5. Bhagawath Prasad Direct Taxes Law and Practice

**Web References**

- [https://www.icai.org/post.html?post\\_id=13752](https://www.icai.org/post.html?post_id=13752)
- [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf)
- <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

**ELECTIVE- II**  
**MODERN MANAGEMENT PRACTICES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objectives:**

1. To enlighten the students about the various management practices which play a vital role in functioning of an organisation in an effective way.
2. To highlight the SWOT analysis process for an individual and the organisation and the importance of CSR which are essentially required to take the challenges in the current scenario.

**UNIT-I**

**Leadership-** Meaning and Definition–Importance of Leadership-Characteristics of Leadership-Difference between Management and Leadership-Traits of an ethical Leader-Role of a Leader-Leadership styles. Case studies.

**UNIT-II**

**Emotional Quotient** –Meaning and Definition-Importance of Emotional Quotient-Benefits-Components of Emotional Quotient-Difference between Intelligence Quotient and Emotional Quotient-Skills to build Emotional Quotient. EQ Test.

**UNIT-III**

**Time Management-** Meaning – Need for Time Management-Benefits-Tips for effective Time Management-Consequences of Poor time management- Priority Matrix in Time Management- Time Management skills for workplace success- Case studies.

**UNIT-IV**

**SWOT Analysis in Strategic Management-**Meaning-Objectives of SWOC Analysis-Internal and external factors of SWOC Analysis- Process of Conducting and evaluating SWOC Analysis. Applicability of SWOC to Individual and Organisation.

**UNIT-V**

**Business Ethics and Social Responsibilities-**Meaning of Ethics- Pillars of Ethics-Ethical Theories-Utilitarianism Theory-Deontology Theory- Virtue Theory-Concept of social responsibility- Areas of social Responsibility-Corporate social responsibility in business- Case Studies.

**Recommended Text Books:**

1. C.B. Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M. Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
4. Boyatzis, R. E., “Developing Emotional Intelligence Competencies”, Psychology Press.
5. Stephen J. Andriole, Best Practices in Business Technology Management”, Auerbach Publications
6. Marc Mancini, “Time Management”, MCGraw- Hill Publications
7. Business Ethics: Decision-Making for Personal Integrity & Social Responsibility by Laura Hartman and Joseph DesJardins, MCGraw- Hill Publications.

**Web references:**

[https://www.managementstudyguide.com/leadership\\_basics.htm](https://www.managementstudyguide.com/leadership_basics.htm)

<https://ctb.ku.edu/en/table-of-contents/leadership/leadership-ideas/leadership-styles/main>

<https://celadonbooks.com/what-is-emotional-intelligence/>

<https://www.managementstudyguide.com/time-management.htm>

<https://meas.illinois.edu/wp-content/uploads/2017/02/Tips-and-Facts-A-SWOC-Analysis.pdf>

<https://managementhelp.org/businessethics/index.htm>

**EXTRA DISCIPLINARY - I**  
**BASICS OF BANKING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

**Objectives:**

1. To enlighten the students about the services of Reserve Bank of India and Commercial banks which plays vital role in developing our economy.
2. To create an awareness on E- Banking services and its functions.

**UNIT-I**

Meaning & Definition of Banking – Importance of Banking-Nationalised Banks- Private Banks- Non-Banking Financial Companies (NBFC) - Basic concepts

**UNIT-II**

Reserve Bank of India – Role and functions of RBI- Traditional functions -Promotional Functions- Supervisory Functions.

**UNIT-III**

Commercial Banks- Meaning- -Primary functions - Secondary functions-opening of an account- types of Accounts and Deposits – Savings account – Current account – Fixed deposit – Recurring deposit - Functions of Modern Commercial Banks

**UNIT-IV**

Negotiable Instruments – Cheque-features of Cheque-crossing of a Cheque- types of crossing – Benefits of crossing – endorsement- rules pertaining to endorsement- kinds of endorsement.

**UNIT-V**

E-banking – meaning – benefits of e-banking – various services of e-banking – Online banking – Mobile banking – ATM – Debit and Credit Card Services – Point of Sale – Electronic Data Interchange(EDI) – Electronic Fund Transfer (EFT) – National Electronic Funds Transfer (NEFT) – Real-Time Gross settlement (RTGS) – immediate Payment Services (IMPS) – Basics.

**Recommended Text Books:**

1. Banking Theory Law and Practice – K.P.M. Sundaram and P.N. Varshney – Sultan Chand & Sons
2. Banking Theory Law and Practice – B. Santhanam, Margham Publishers
3. Banking Law and Practice – S.N. Maheswari and S.K. Maheswari, Kalyani Publications
4. Indian Banking – Dr.S. Natarajan and Dr. R. Parameswaran – S. Chand Publications
5. Tannan’s Banking Law & Practice in India – Vinod Kothari, Lexisnexis Publications

**Web references:**

- <https://app1.unipune.ac.in/external/course-material/Fundamental-of-Banking-English.pdf>
- <https://www.vedantu.com/commerce/types-of-banking>
- <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
- [http://www.untag-smd.ac.id / files / Perpustakaan\\_Digital\\_1 /BANK% 20AND%20 BANKING%20 Modern\\_Banking.pdf](http://www.untag-smd.ac.id / files / Perpustakaan_Digital_1 /BANK% 20AND%20 BANKING%20 Modern_Banking.pdf)



**CORE PAPER - IX  
RESEARCH METHODOLOGY**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objectives:**

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

**Unit- I**

Research – Meaning and purpose – Types of Research – Pure and Applied, Survey, Case Study, Experimental and exploratory – Research Design – Steps in research – steps in selection and formulation of research problem – review of literature.

**Unit- II**

Data Collection – Types of Data – Collection of Data – Observation – Interview – Questionnaire/Schedule construction – Pilot Study and pre-testing and testing validity and reliability – Graphic, diagrams – bar diagram, histogram, pie diagram– o’give curve – lorenze curve – Descriptive statistics - mean, median and mode – standard deviation – quartile deviation - skewness

**Unit- III**

Karl Pearson and Spearman Rank Correlation – Simple, Partial and Multiple Correlations – Regression – Simple (OLS) and Multiple Regression (With 3 Variables only)

**Unit- IV**

Hypothesis – Formulation – types – testing – sampling techniques – sampling errors and sample size – parametric and non-parametric tests – Tests of Significance – Z – test, t-test, F-test, Chi –square test – one way ANOVA - Simple problems.

**Unit –V**

Report writing – Types of report – Contents – Style and Convention – Steps in drafting report

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

**Book References**

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

**Web references**

- [https://ebooks.lpude.in/commerce/mcom/term\\_2/DCOM408\\_DMGT404\\_RESEARCH\\_METHODODOLOGY.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM408_DMGT404_RESEARCH_METHODODOLOGY.pdf)
- [https://www.subhartidde.com/slms/Research%20Methodology\\_Final%20MBA-202.pdf](https://www.subhartidde.com/slms/Research%20Methodology_Final%20MBA-202.pdf)
- <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
- [http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit\\_Kumar-Research\\_Methodology\\_A\\_Step-by-Step\\_G.pdf](http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology_A_Step-by-Step_G.pdf)

**CORE PAPER-X**  
**FUNDAMENTALS OF INFORMATION TECHNOLOGY**

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objectives**

1. To offer basic skills in computer application.
2. To develop working knowledge on business related software.
3. To impart knowledge on application of software for analysis of business related data.

**Unit- I**

Introduction of Computer- Classification of Digital Computer System- Computer Generations- Computer Architecture- Nature and Implications of Information Technology- Applications of Computers in Business.

**Unit- II**

Operating Systems- Functions, Significance- Multimedia- Components, Features, Applications – Information Communication Technology (ICT)- Tools - Importance of ICT- Usage of Accounting and Statistical Packages.

**Unit III**

Internet- History - Hardware and Software requirements of Internet- Internet Service Providers- Usefulness of Internet – Network Topologies – E-Mail Accounts Creation- Sending and Receiving mails, Attachments.

**Unit IV**

Ms-Word – Creating word document- Editing Text, Sorting, Adding and formatting numbers, symbols – Drawing tools – Mail Merge, Getting into Print. Ms-Excel- Arithmetic and logical functions- Usage of Tables and Graphs.

**Unit V**

Ms-Access- Creating Tables, Forms, Modifying Tables, Form Design, Reports- Ms. PowerPoint-Slide Design- Custom Animation, Slide Transition- Preparation of PowerPoint presentation.

**Note:** The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 60 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 40 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

**Book References**

1. James A. Senn, Information Technology in Business Principles, Practices and opportunities, Prentice Hall
2. Corey Sandler, Tam Badget, Jan Wein Carten, Ms-Office for Windows.
3. Alexis, Leon & Mathew Leon fundamentals of IT, Vikas Publishers.

## Web References

- [https://www.hzu.edu.in/csit/IV.1\\_information\\_and\\_communication\\_technology.pdf](https://www.hzu.edu.in/csit/IV.1_information_and_communication_technology.pdf)
- [https://www.tutorialspoint.com/operating\\_system/operating\\_system\\_tutorial.pdf](https://www.tutorialspoint.com/operating_system/operating_system_tutorial.pdf)
- [https://users.dimi.uniud.it/~antonio.dangelo/MMS/materials/Fundamentals\\_of\\_Multimedia.pdf](https://users.dimi.uniud.it/~antonio.dangelo/MMS/materials/Fundamentals_of_Multimedia.pdf)
- [https://www.tutorialspoint.com/excel/excel\\_pdf\\_version.htm](https://www.tutorialspoint.com/excel/excel_pdf_version.htm)
- [https://www.tutorialspoint.com/word/word\\_pdf\\_version.htm](https://www.tutorialspoint.com/word/word_pdf_version.htm)

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

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

**CORE PAPER – XI  
ACCOUNTING FOR MANAGERS**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:**

To apply advanced managerial accounting concepts in order to make more informed and more effective decisions in simulated and actual business situations, to develop management accounting information systems that will play an important role in the overall success of an organization and to analyze and to apply Modern cost analysis techniques to control and to reduce the cost to enhance the value

**UNIT- I**

Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions

**UNIT- II**

Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making.

**UNIT- III**

Capital Investment Decision – Payback and discounted payback – Net present value and taxation – Internal Rate of Return – Accounting Rate of Return – Post project evaluations

**UNIT- IV**

Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing – Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence

**UNIT- V**

Activity based approaches to Cost and Management Analysis – Activity Based Costing – Activity Based Management –Target costing – Cost ascertainment and pricing using Target Costing

**Proportion of theory and problems: 20% and 80%**

**Book References**

1. Charler Brandon, Managerial Accounting, TMH, New Delhi
2. Ray H.Garrison, Managerial Accounting, TMH, New Delhi
3. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi
4. Advanced Management accounting – Study Material – Institute of Chartered Accountants
5. Horngren, Foster, Datar & Gowing. *Cost Accounting: A Managerial Emphasis*. 5th Cdn edition. Pearson

## Web References

- <http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/ACCOUNTING%20FOR%20MANAGERS.pdf>
- [https://ebooks.lpude.in/management/mba/term\\_1/DMGT403\\_ACCOUNTING\\_FOR\\_MANAGERS.pdf](https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING_FOR_MANAGERS.pdf)
- [https://www.eirc-icai.org/mybackoffice/background\\_Material/Marginal%20Costing%20&%20Others.pdf](https://www.eirc-icai.org/mybackoffice/background_Material/Marginal%20Costing%20&%20Others.pdf)
- [http://www.aurobindo.du.ac.in/uploads/pdf/1587189335\\_INVESTMENT\\_DECISIONS.pdf](http://www.aurobindo.du.ac.in/uploads/pdf/1587189335_INVESTMENT_DECISIONS.pdf)
- [http://14.139.185.6/website/SDE/M.Com%20\(2015%20Admtn%20Onwards\)%20Semester%20I-%20Paper%20III-%20Accounting%20for%20Managerial%20Decisions.pdf](http://14.139.185.6/website/SDE/M.Com%20(2015%20Admtn%20Onwards)%20Semester%20I-%20Paper%20III-%20Accounting%20for%20Managerial%20Decisions.pdf)

**ELECTIVE - III**  
**GOODS AND SERVICE TAX LAWS AND CUSTOMS DUTY**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**OBJECTIVE:**

To impart knowledge of the important provisions pertaining to Indirect Taxes

**UNIT I:**

**INDIRECT TAXES – AN INTRODUCTION:** Special feature of Indirect Tax levies – Contribution to Government Revenues - Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

**UNIT II:**

**THE CUSTOMS LAWS:** Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of Import and Export of certain goods. Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.

**UNIT III**

**An overview of Goods & Service Tax (GST)** – Introduction of Goods & Service Tax in India – Constitutional Amendment under Pre- Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST Common Portal – Taxes & Duties not subsumed in GST – Rates of GST in India.

**UNIT IV**

**Goods & Service Tax (GST) Council & its role** – Registration and Returns - functions and services performed by Goods & Service Tax Network (GSTN) – E-Way Bill Compliance – Doctrine of unjust enrichment – Anti-profiteering – Important definitions.

**UNIT V**

**Goods & Service Tax (GST) Incidence** – Challenges for the government after implementation of GST - Principle of Supply: Meaning, classification, time and valuation of supply. Integrated Goods & Service Tax (IGST) Mechanism: Features, Inter State vs. Intra State supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC -Reverse Charge Mechanism.

*Problems to be asked from Unit – II (Customs Duty) only.*

**Book References**

1. T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.
3. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., New Delhi.
4. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
5. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

## Web References

- <https://irisgst.com/top-gst-news-for-the-month-latest-gst-updates/>
- <https://www.bankbazaar.com/tax/gst.html>
- <https://cbic-gst.gov.in/pdf/e-version-gst-fliers/eflier-meaning-scopeofsupply14062017.pdf>
- <https://www.zoho.com/in/books/gst/supply-of-goods-and-services-under-gst.html>
- <https://cleartax.in/s/supply-under-gst-scope>
- <https://cleartax.in/s/customs-duty-india>
- <https://indialends.com/tax/custom-duty>
- <https://www.indiafilings.com/gst-registration>



**ELECTIVE –IV  
INDUSTRIAL RELATIONS AND LABOUR WELFARE.**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**UNIT I**

Concepts – Importance - Industrial Relations Problems in the Public Sector- Growth of Trade Unions- Codes of conduct

**UNIT II**

Disputes – Impact – Causes – Strikes - Prevention – Industrial Peace –Government Machinery- Conciliation – Arbitration – Adjudication

**UNIT III**

Concept –Objectives – Scope – Need- Voluntary Welfare Measures – Statutory Welfare Measures- Labour- Welfare Funds- Education and Training Schemes

**UNIT IV**

Causes of Accidents – Prevention –Safety – Provisions – Industrial Health and Hygiene- Importance – Problems-Occupational Hazards- Diseases – Psychological problems- counseling-statutory provisions

**UNIT V**

Child Labour – Female Labour- Contact Labour – Construction Labour –Agricultural labour – Disabled – Welfare of knowledge – Social Assistance – Social Security- Implications.

**Book References**

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

**Web References**

- <https://blog.iplayers.in/mechanism-settlement-disputes-industrial-dispute-act/>
- [https://www.mlsu.ac.in/econtents/1238\\_Industrial%20disputes.pdf](https://www.mlsu.ac.in/econtents/1238_Industrial%20disputes.pdf)
- <https://egyankosh.ac.in/bitstream/123456789/64369/2/Unit-19.pdf>
- [https://www.osha.gov/sites/default/files/training-library\\_industrial\\_hygiene.pdf](https://www.osha.gov/sites/default/files/training-library_industrial_hygiene.pdf)
- <https://www.yourarticlelibrary.com/human-resources/22-important-legal-provisions-for-industrial-safety/2380>

## EXTRA DISCIPLINARY ELECTIVE-II

### ELEMENTS OF HUMAN RESOURCE MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

#### Objectives:

1. To explain the importance of human resource management and its process concerning with recruitment, selection, interview and training of prospective candidates.
2. To outline the different methods of performance appraisal that are used to run an effective organisation.

#### UNIT-I

Human Resource Management- Meaning- Objectives -Importance of Human Resource Management Difference Between Personnel Management and Human Resource Management- Role and Competencies of Human Resource Manager.

#### UNIT-II

Recruitment- Meaning- Process- Sources of Recruitment- Internal Sources -Merits and Demerits External Sources- Merits and Demerits.

#### UNIT-III

Selection –Meaning- Steps in Selection Process- Interview -Meaning -Types of Interview- Guidelines for facing Interview.

#### UNIT-IV

Training –Meaning- Importance of Training- Methods of Training –Merits and Demerits- Off -the- Job and On-the-Job Training - Methods- Merits and Demerits - Career Development – Concept and Importance.

#### UNIT-V

Performance Appraisal- Meaning- Need for Performance Appraisal- Methods- Traditional methods- Merits and Demerits-Modern methods- Merits and Demerits- Promotion- Meaning- Methods of Promotion.

#### Recommended Text Books:

1. Human Resource Management (2020), Dr. T.K. Avvai Kothai, Charulatha Publication.
2. Human Resource Management (Personnel Management) (2016), Dr. C.D. Balaji, Margham Publications
3. Human Resource Management, (2011), C.B. Gupta Sultan Chand & Sons Educational Publishers.
4. Essentials of Human Resource Management (2013), Dr.K.Sundar & Dr.J.Srinivasan, Vijay Nicole Imprints Pvt. Ltd.,

#### Web References

- <https://brauss.in/hrm-basic-notes.pdf>
- <https://ebs.online.hw.ac.uk/EBS/media/EBS/PDFs/Human-Resource-Development-Course-Taster.pdf>
- <https://open.lib.umn.edu/humanresourcemanagement/>
- [https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human\\_Resource\\_Management\\_32088.pdf](https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf)

# **SEMESTER - IV**

**CORE PAPER- XII  
CHANGE MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>NO.OF HOURS PER WEEK: 4</b>

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

**UNIT- I**

Nature, forces, types and models of organizational change - impact of change, transition management

**UNIT- II**

Progress and challenges in organizational change management - learning organization, role of politics

**UNIT- III**

Motivating and enabling change, managing complex major changes Effective change leader

**UNIT- IV**

Mapping change – the cultural web – cultural attributes to change – resistance to change

**UNIT -V**

Systems approach to change, intervention strategy model, total project management model

**Book References**

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

**Web References**

**CHANGE MANAGEMENT WEB REFERENCES**

- <https://egyankosh.ac.in/bitstream/123456789/10984/1/Unit-4.pdf>
- <https://educationleaves.com/change-management/>
- <https://hbr.org/topic/change-management>
- <https://www.cio.com/article/2439314/change-management-change-management-definition-and-solutions.html>

**CORE PAPER XIII**  
**ADVERTISING AND SALESMANSHIP**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 6</b>

**Objective:** To enable students to learn the nuances of target marketing and personal selling and public relations

**UNIT- I**

Introduction to Integrated Marketing Communication – Components of Marketing communication – Advertising – Salesmanship and public relations – The role of Integrated Marketing communication in marketing process – Evaluation of marketing strategy and analysis. Evaluating Social, Ethical and Economical aspects of advertising

**UNIT- II**

Identification of Target markets – Organization for Advertising and Salesmanship – The communication process – Sources – Message and channel factors –Advertising objectives and Budgeting – Determining the promotional objectives – DAGMAR approach

**UNIT- III**

Media planning and strategy- Determining different media strategy – Media mix – Evaluation of broadcast media – Evaluation of Print media and evaluation of other support media such as Home media and In-store media and Internet media

**UNIT- IV**

Direct Selling – Role of Salesmanship in direct selling – Evaluating salesmanship and his effectiveness – The Internet and interactive media – Measuring its effectiveness

**UNIT- V**

The role of personal selling and public relations in Integrated Marketing communication – International advertising- developing international advertising strategy- International sales force and their management.

**Book References**

1. George E.Belch and Michael A.Belch, Advertising and Promotion, McGraw Hill Company
2. Ronald, Karen White hill king, and J.Thomas Russell, Kleppner's Advertising Procedure, Pearson Education International, Prentice Hall
3. Sarangi, Advertising and Sales Promotion, Asian Books
4. Gupta, Advertising and Sales Promotion, EPH Publisher

**Web References**

- [https://en.wikipedia.org/wiki/International\\_advertising](https://en.wikipedia.org/wiki/International_advertising)
- <https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617>
- <https://www.wallstreetmojo.com/advertising-budget/>

**CORE PAPER XIV  
CONSUMER RIGHTS AND EDUCATION**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:** To acquire knowledge as a consumer on basics of Consumer Protection Act and Consumer pressure groups-voluntary consumer organizations.

**Unit- I**

Consumer Movement in India Profile of Indian Consumer –Problems of Indian Consumers – Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept

**Unit- II**

Right of Consumers- Responsibilities of Consumers –Consumer Education & awareness building –unfair trade practices –Caveat emptor

**Unit –III**

Consumer Protection Act- Main Provisions –Redressal forums –District Level –State Level and National Level –Powers & Functions –Filing of Complaints Procedure Regulatory Authorities & OMBUDSMAN

**Unit- IV**

Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils- Remedy & Redressal of Grievances –Legal and non-legal

**Unit- V**

Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector

**Book References**

1. Indian consumer protection Act
2. Law of consumer protection – Avatar singh – Eastern Book Company
3. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing
4. Commentary on the Consumer protection- Universal Law Publication

**Web References**

- <https://ncert.nic.in/textbook/pdf/lehe210.pdf>
- <https://www.oecd.org/sti/consumer/44110333.pdf>
- [http://www.consumer.tn.gov.in/pdf/Teachers\\_Reference\\_Book.pdf](http://www.consumer.tn.gov.in/pdf/Teachers_Reference_Book.pdf)
- <https://nios.ac.in/media/documents/Secbuscour/English/chapter-17.pdf>

**CORE PAPER XV**  
**PROJECT REPORT AND VIVA VOCE**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 6</b>	<b>NO.OF HOURS PER WEEK: 4</b>

**GUIDELINES FOR INTERNAL ASSESSMENT –PROJECT WORK**

Work load for project work is 6 hours per week. Internal assessment for project work is to be carried out by the Department Committee with HOD as the Chair Person and all project Guides as members. They should assess each candidate based on two presentations. Each candidate should present two seminars. The first seminar after one month of commencement of the Project work/IV th semester, where in the proposal for the project work, review of literature should be presented. The second seminar should be presented before submission of the project work. The second presentation should cover results of the project work. For each presentation 25 marks should be allotted. At the option of the college, the students shall be asked to undergo Institutional training for 4 weeks during summer vacation immediately after first year. If such arrangement is made, the candidate should be asked to make a presentation in the first week of 4<sup>th</sup> semester on the training programme undergone and the experience gained. 20 marks shall be allotted for this presentation. Where ever Institutional training is encouraged, the project related seminars shall carry 15 marks each.

**GUIDELINES FOR CONTINUOUS INTERNAL ASSESSMENT FOR 2 PAPERS IN LIEU OF PROJECT.**

In case of internal assessment for other papers, each faculty member should conduct a minimum of two tests and the students should write at least one assignment and present one seminar in the subject taught by the faculty member. The marks should be allotted to each component and the total internal assessment marks obtained by each student should be recorded. Each faculty member and the department should maintain a record of the details of internal assessment marks awarded to each student. Each year in the beginning of the 4<sup>th</sup> semester the Head of Department and the faculty members who are involved in the project guidance should prepare a list of topics for project work and the students should be asked to choose from the list. Each student should work on a different topic. The viva voce for each candidate shall be conducted by the external examiner appointed by the University.

**INSTRUCTIONS FOR COURSE TRANSACTIONS** Out of the total teaching hour's allotted to each paper, the department committee shall allocate needed number of hours to the following:

- Practical's
- Library work
- Seminars
- Tutorials
- Quiz
- Field Work
- Institutional visits

#@ Viva-voce examination carries 20 Marks and Project Report carries 60 Marks & CIA 20 marks.

Project Viva-voce is considered one core paper.

Project:

Internal Marks best 2 out of 3 presentations = 20 marks

Viva = 20 marks

Project Report = 60 marks



**ELECTIVE – V**  
**COMPUTERIZED ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 6</b>

**Objective** To develop the skills of students to prepare Accounting Statements using Accounting software.

**Unit -I**

Introduction – Features and advantages of Computerized Accounting - Purchases and Sales – Debit and Credit - Types of Accounts – Rules of Double Entry system- Account Books (Journal, Ledger, Subsidiary Books, Final Accounts) - Inventory system.

**Unit –II**

Tally Start Up Screen – Components – Creation of a Company.- Accounts Only , Accounts with Inventory. Tally Configuration features – Accounting Features, Inventory Features and Statutory Features.

**Unit- III**

Creation of Accounts Master – Accounts Info. - Ledger, Groups, Cost Categories, Cost Centre- Creation of Inventory Masters – Inventory Info. - Stock Item, Stock Group, Units of Measurement. Bill-wise details –Advantages and Disadvantages.

**Unit- IV**

Accounting Voucher Entry – Contra, Receipt, Payment, Journal, Purchase, Sales, Debit Note and Credit Note- Accounting Reports – Trial Balance- Profit and Loss Account- Balance Sheet, Cash & Bank books- Ledger Summaries – Bills Receivables and Payable Statements.

**Unit -V**

Inventory Voucher Entry- Delivery Challan – Goods Receipt Note- Stock Transfer- Bill of Materials- Physical Stock Voucher- Batch wise details - .Inventory Report- Stock Summaries- Order Books Summary- Purchase Order summary- Sales Order Summary - Statutory Reports.

**Note:** The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 50 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

**Book References**

1. Official Guide to Financial Accounting using Tally ERP 9, Tally Education Pvt Lrd.
2. Narmata Agarwal, Financial Accounting using Tally –Dream tech publishers

**Web References**

- [https://www.academia.edu/40257337/INTRODUCTION\\_TO\\_COMPUTERIZED\\_AC\\_COUNTING](https://www.academia.edu/40257337/INTRODUCTION_TO_COMPUTERIZED_AC_COUNTING)
- <https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/>
- [https://collegetutor.net/notes/Financial\\_Accounting\\_e\\_book\\_pdf](https://collegetutor.net/notes/Financial_Accounting_e_book_pdf)

## **COMPUTERIZED ACCOUNTING- LIST OF PRACTICAL EXPERIMENTS**

1. Creation, Alteration AND Deletion of Companies n TALLY
2. Creation of Single and Multiple Ledgers
3. Creation of Groups
4. Preparation of Final Accounts with Adjustments
5. Accounting Voucher Entries – Receipt, Payment, Contra, Purchases and Sales, Debit Note and Credit Note.
6. Inventory Info. Units of Measurement, Stock Group, Stock items
7. Preparation of Statement of Accounts
8. Creation of Cost Centers and Cost Category
9. Preparation of inventory Vouchers
10. Bill of Materials and Stock Journals
11. Bill-wise details and Tracking Numbers
12. Batch-wise Details and Expiry
13. Order Processing – Purchase Order and Sales Order
14. Preparation of Statutory Report – VAT.

<b>Course No</b>	<b>OTHER ELECTIVES AVAILABLE</b>
Paper- I	Investment Analysis and Portfolio Theory
Paper – II	Managerial behavior and effectiveness
Paper –III	CRM and Relationship marketing
Paper – IV	Management information system
	<b>OTHER EXTRA –DISCIPLINARY ELECTIVES</b>
Paper – I	Business Ethics and Corporate Social responsibilities
Paper –II	Total Quality Management
PAPER -III	International Marketing
PAPER -IV	Operation Research

**ELECTIVE – I**  
**INVESTMENT ANALYSIS AND PORTFOLIO THEORY**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**UNIT- I**

Sources of investment information-- investment management -investment objectives, constraints -factors – investment process- investment analysis - economic analysis -industrial analysis role of capital markets.

**UNIT -II**

Approaches to security analysis- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory -Random walk theory -efficient market hypothesis - various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis.

**UNIT -III**

Company and Industry analysis - components -non financial aspects -financial analysis - financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio – ROI –Risk and return – Types of risk.

**UNIT- IV**

Portfolio management - meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process-portfolio planning-portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio

**UNIT- V**

Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) - options pricing model-put and call- valuation of various options -futures trading -hedging and forward contracts -Indian stock market and the institutional investors

**Book References**

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

**Web references**

1. [www.amazon.com](http://www.amazon.com)
2. [www.bcci.bg](http://www.bcci.bg)
3. [www.asrm.edu.pk](http://www.asrm.edu.pk)

**ELECTIVE – II**  
**MANAGERIAL BEHAVIOUR AND EFFECTIVENESS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

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

**UNIT- I**

Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour

**UNIT- II**

Identifying managerial talent – Selection and recruitment –Managerial skills development-pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices

**UNIT- III**

Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer

**UNIT- IV**

Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles

**UNIT- V**

Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity

**Book References**

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

**Web References**

1. [www.springer.com](http://www.springer.com)
2. [www.emeraldinsight.com](http://www.emeraldinsight.com)
3. [www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**ELECTIVE – III**  
**CRM AND RELATIONSHIP MARKETING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 5</b>

**Objective:** To impart knowledge on customer relationship management and to provide an overview on the various concepts relating to relationship marketing

**UNIT- I**

Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices

**UNIT- II**

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results

**UNIT -III**

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

**UNIT- IV**

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership

**UNIT- V**

The Technological Revolution – Relationship Management – Changing Corporate Cultures

**Book References**

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall
2. John Anton, “Customer Relationship Management”, Prentice Hall
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books
4. Anderson, “Customer Relationship management”, Tata McGraw Hill
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education
6. Zineldin, Mosad, “Strategic Relationship Management: A Multi-Dimensional Perspective: Towards a New Co-Opetive Framework on Managing, Marketing and Organizing”, Coronet Books Publishers
7. McKenna, Regis, “Relationship Marketing: Successful Strategies for the Age of the Customer”, Addison-Wesley Longman
8. Christopher, Martin, “Relationship Marketing”, Science & Technology Books

**Web References**

[www.marketingpower.com](http://www.marketingpower.com) [www.tutor2u.net](http://www.tutor2u.net) [www.marketingprofs.com](http://www.marketingprofs.com)

**ELECTIVE – IV**  
**MANAGEMENT INFORMATION SYSTEM**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK:5</b>

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

**Unit- I**

Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

**Unit- II**

Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

**Unit- III**

Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**Unit- IV**

Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

**Unit- V**

Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

**Book References**

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

**Web references**

1. [www.dbatra.com](http://www.dbatra.com)
2. [www.itworld.com](http://www.itworld.com)
3. [www.icisa.cag.gov.in](http://www.icisa.cag.gov.in)



**EXTRA- DISCIPLINARY ELECTIVE- I**  
**BUSINESS ETHICS CORPORATE SOCIAL RESPONSIBILITIES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

**Objective:**

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

**UNIT- I**

Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership

**UNIT- II**

Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility

**UNIT –III**

Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business

**UNIT- IV**

Corporate Governance – Meaning and scope — Origin- Practices –Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman- Governance committees

**UNIT –V**

Codes of governance –Birla committee report

**Book References**

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

**Web References**

1. [www.business-ethics.com](http://www.business-ethics.com) [www.cgi.com](http://www.cgi.com) [www.businessethics.ca](http://www.businessethics.ca)
2. [www.societyforbusinessethics.org](http://www.societyforbusinessethics.org) [e-businessethics.com](http://e-businessethics.com)

**EXTRA- DISCIPLINARY ELECTIVE- II**  
**TOTAL QUALITY MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

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

**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 and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis

**UNIT- III**

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

**UNIT- IV**

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control

**UNIT- V**

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

**Book References**

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

**Web References**

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

**EXTRA- DISCIPLINARY ELECTIVE- III  
INTERNATIONAL MARKETING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

**Objective:**

To offer knowledge and expertise in the marketing business at global level and to provide exposure on marketing practices of business firms

**UNIT- I**

The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing

**UNIT- II**

Developing Global Marketing strategies – Global marketing management –Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets

**UNIT- III**

International product policy – Product positioning in foreign market – Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing –Pricing for international markets.

**UNIT- IV**

International promotional policy – International advertising – Developing International advertising strategy – International sales force and their management – Other forms of promotion for global markets

**UNIT- V**

Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing.

**Book References**

1. Raju M S and Dominique, Xardel, Marketing Management – International Perspectives, Vijay Nicole Imprints
2. Dana – Nicoleta, Laseu, ‘International Marketing’, Biztantra 2003
3. Vasudeva R K, ‘International Marketing’ Excel books, 2004
4. Srinivasan R, ‘International Marketing’ Prentice Hall India
5. Warren J. Keagan, Mark Green, ‘Global Marketing 3/e, Prentice Hall
6. Philip R. Cateora, John Graham, ‘International Marketing’, Irvine – Sage Publications, 2004
7. Vern Terpstra, Ravi sarathy, ‘International Marketing’, Harcourt college publishers, 2001
8. Rathor, Jani Rathor, ‘International Marketing’, Himalaya publishing House
9. Sherlekar S A, V.S. Sherlekar, ‘Global Marketing Management’, Himalaya publishing House.

### **Web References**

1. [www.emeraldinsight.com](http://www.emeraldinsight.com)
2. [www.taylorandfrancis.com](http://www.taylorandfrancis.com)
3. [www.oxfordjournals.com](http://www.oxfordjournals.com)

**EXTRA- DISCIPLINARY ELECTIVE- IV  
OPERATIONS RESEARCH**

<b>SUBJECT CODE:</b>	<b>THEORY / PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>NO.OF HOURS PER WEEK: 3</b>

**Objective :** To impart knowledge on the various techniques of operations research

**Unit I:**

Introduction to Operations Research – Meaning – Definition – Characteristic features – Scope – Steps – Techniques – Application – Limitations.

**Unit II:**

Linear Programming Problem (LPP) – Meaning – Assumptions – Applications – Formulating LPP – Advantages – Limitations – Formulating LP Model (Simple Problems only) – Obtaining Optimal Solution for Linear Programming Problem (LPP) – Graphical Method – Problems – Simplex Method for  $\leq$  type and for slack and variable case – Maximisation function (Simple Problems only)

**Unit III:**

Transportation Problems (Initial Basic Feasible Solution) – Assumptions – Degenerate solution – North-west Corner method – Least Cost method – Vogel’s approximation method – Testing Optimality - Assignment problems – features – Transportation Vs Assignment problem - Hungarian method (Simple Problems only)

**Unit IV:**

Network analysis – Network diagram and critical path problems without crashing - PERT and CPM – Differences.

**Unit V:**

Game theory – Meaning – Types of games – Basic assumptions – Finding value of game for Pure Strategy – Mixed Strategy – Saddle point – Pay-off matrix – value of game (Simple Problems only)

**Proportion of theory and problems: 20: 80**

**Books for Readings:**

1. Agarwal N P and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers, New Delhi, 2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
3. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
4. Gupta P K and Gupta S P, Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
5. Kapoor V K, Operations Research Techniques for Management, Sultan Chand and Sons, 2012, New Delhi

**E-Resources:**

1. <http://www.learnaboutor.co.uk/>
2. <http://www.theorysociety.com/>
3. <http://www.orcomplete.com/>
4. <http://www.orsi.in/>