

GURU NANAK COLLEGE (AUTONOMOUS)

VELACHERY ROAD, CHENNAI – 600042

(Re-accredited at 'A-Grade' by NAAC) Affiliated to University of Madras



MASTER OF COMMERCE DEPARTMENT OF M.COM (GENERAL)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

SYLLABUS

(For the candidates admitted for the Academic year 2022-23 and thereafter)

PREAMBLE

The Post Graduate Programme of Commerce aims to develop a curriculum that enables the learners acquire the much-needed skills demanded by the industry and the market. The Commerce curriculum aims to enhance the learning experience of the learners through regular conduct of Class activities, Competitions, Business Events, Conferences, Seminars, Workshops and Industrial Visits. The research methodology subject kindles the research quest and spirit of the students. This enables the students to provide scientifically sound findings to resolve social problems. The computerized accounting subject makes the students technologically sound and adept at using the digital media. The Project paper in the Curriculum builds the higher order thinking and problem-solving skills of the students. Other subjects like CRM, HRM, Income Tax and Advertising and Salesmanship subjects improve the marketing, human relations, taxation and civic sense of the students. Thus, the Two Year Post Graduate Programme encompasses all the qualities of shaping responsible and ethical students for the betterment of the society. The evaluation of students' progress will be based on internal assessment tests and end semester examination performance scores of the students.

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

From the Academic Year (2021- 22) and there after

VISION:

To nurture the students with academic excellence towards holistic and value-based development by providing inclusive and empowering opportunities.

MISSION:

- To develop the all-round personality of the students by providing appropriate exposure in the relevant fields to deal with modern world and its challenges
- To facilitate e-learning opportunities to cope up with required levels of competence for employment in both domestic and global market.
- To evolve value-based education to improve social consciousness for establishing an improved society by imparting values, ethics and self-assurance in young minds.

PROGRAMME OUTCOMES

M.COM. (GENERAL)

The following points are the expected outcomes of the two-year M.Com. General Programme of Guru Nanak College:

- PO 1:** Aims to provide students with the knowledge, tools of analysis and skills with which they can understand and participate in the modern business, accounting and economic world to achieve success in their career.
- PO 2:** To equip the students to face the modern-day challenges in commerce and business.
- PO 3:** Enhances critical thinking mind-set and the ability to identify and formulate research problems, design tools, analyse and interpret data, and synthesize the information to provide valid conclusions.
- PO 4:** Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, banking and professional fraternity and with society at large through digital and non-digital mediums.
- PO 5:** To educate and train the students to solve practical problems in the realm of commerce and business management through case study analysis, role playing and brainstorming methods.

PROGRAMME SPECIFIC OUTCOMES

M.COM. (GENERAL)

PSO 1: To Impart the ethical values and norms required for facing the challenges of growing Trade, Industry and Research.

PSO 2: To provide expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST.

M.COM. (GENERAL)

Academic Year: 2021-2022 (Onwards)

Semester	Part	Course Components	Subject s	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
Total Credits: 21 / Total Hours per week:30								
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
Total Credits: 26 / Total Hours per week:30								
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
Total Credits: 23 / Total Hours per week:30								
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
Total Credits: 21 / Total Hours per week:30								
Total Credits: 91 / Total Hours per week:120								

#@ 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

SUBJECT CODE:	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	NO. OF HOURS PERWEEK: 6

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Justify the importance of the rules of Double entry system in issue of shares.
2. Solve problems relating to valuation of goodwill and shares by using different methods.
3. Explain the concept of alteration of Share Capital, Amalgamation, Absorption and Reconstruction
4. Illustrate the accounting procedure with respect to Liquidation of Companies
5. Discuss the various provisions relating to mandatory Accounting Standards and preparation and analysis of accounting statements.

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
- www.accountingcoach.com
- www.accountingstudyguide.com
- www.cimaglobal.com

CORE PAPER -II FINANCIAL MANAGEMENT

SUBJECT CODE:	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	NO. OF HOURS PERWEEK: 6

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the role of financial management in investment and dividend decisions.
2. Assess the various costs related to Capital.
3. Justify the financing decisions relating to capital structure.
4. Analyse the significance and computation of leverages.
5. Apply the working capital management strategies and its determinants.

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

CORE PAPER -III
ORGANISATIONAL BEHAVIOUR

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the various Organisational Behaviour models.
2. Compare and contrast the Individual as well as Group Behaviour
3. Evaluate the Transactional analysis on Quality of Work Life
4. Examine the various dimensions of Conflicts Management.
5. Create and maintain organizational culture and climate and 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**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Analyse the approaches of Managerial economics for managerial decision making.
2. Forecast the business through Demand Analysis.
3. Assess the cost as well as the capital investment analysis
4. Inspect the market structure for pricing and output determination.
5. Synthesize the expertise 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://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

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the proceedings for preparation of Profit and Loss Account and Balance Sheet of Holding and Subsidiary Companies.
2. Assess the different schedules of Banking Companies on loans and advances.
3. Facilitate the students relating to generation of revenues and claims of General and Life Insurance Companies.
4. Analyse the procedures on accounting system of Electricity and Non-Electrical companies
5. Categorize accounting practices of various specialized institutions and to update the knowledge of accounting standards.

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
- www.accountingcoach.com
- www.accountingstudyguide.com
- www.cimaglobal.com

SEMESTER - II

CORE PAPER -V
ADVANCED COST AND MANAGEMENT ACCOUNTING

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the essentials of costing system and its installation.
2. Prioritize the assessment of process costing towards normal and abnormal losses and gains.
3. Design budgets and evaluate through effective budgetary control.
4. Assess the preparation and interpretation of financial statement analysis.
5. Construct the cash flow and fund flow analysis and develop the skills of students in 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

SUBJECT CODE:	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	NO. OF HOURS PERWEEK: 5

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Assess the Times Series and Trend Analysis
2. Prioritize the Index numbers and cost of living index
3. Measure the usage of Probability distributions
4. Compare and contrast Probability binomial and poisson distribution
5. Analyse the different sampling techniques and distributions to construct expertise in statistics methods and applications for statistical 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**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Analyze the nature and classification of services in marketing implications.
2. Assess the marketing strategies for different service firms.
3. Examine the product support and pricing of services.
4. Evaluate the Financial services and marketing of non-profit firms.
5. Design Customer Relationship Management and relationship marketing towards customer satisfaction.

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
- <https://www.measimba.ac.in/pdf/course-materials/PMF16.pdf>
- https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_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**

SUBJECT CODE:	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	NO. OF HOURS PERWEEK: 5

COURSE FRAMEWORK:

1. To enrich concepts of Income tax and to practice the provisions relating to different sources of income.
2. To acquaint knowledge with provisions relating to Assessment of Individuals and Powers of income Tax Authorities.

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the Income exempt from taxes, commutation of pension and provident funds.
2. Assess the income from house property and compute income from business or profession.
3. Rate the capital gains and its computation under income from other sources.
4. Endorse to club their income and set-off of their losses with other heads of income.
5. Inspect the power and duties of Central Board of Direct Taxes and IT assessing officers.

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

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.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

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

COURSE FRAMEWORKS:

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.

COURSE OUTCOME:

On completion of the course the students will be able to

1. Analyze the importance of Leadership and examine the leadership styles.
2. Assess the skills to build Emotional Quotient.
3. Examine the tips for effective management and to analyse the case studies.
4. Evaluate the Internal and External factors of SWOC Analysis.
5. Understand the Corporate Social Responsibility in Business.

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

SWOC 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://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**

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

COURSE FRAMEWORK

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.

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the practical insights into Banking Sector and Financial System in India
2. Understand the role of RBI in the Indian Banking Sector.
3. Familiarize them about the workings of modern commercial banks and types of bank account which are operated in India.
4. Analyse the concept of negotiable instruments and its relevance in day-to-day activities.
5. Determine the various banking innovations and e - services offered by the modern banking system.

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. Tanna'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%20Professional.pdf>
- http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/BANK%20AND%20BANKING%20Modern_Banking.pdf

SEMESTER - III

**CORE PAPER - IX
RESEARCH METHODOLOGY**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the Research Design of various types of research.
2. Compare and contrast the different methods of data collection and its presentation.
3. Complete the analysis of Correlation and Regression to arrive inferences.
4. Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.
5. Analyse the research problems through systematic research methodology.

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 7th Ed, McGraw Hill.
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai4
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://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

CORE PAPER-X
FUNDAMENTALS OF INFORMATION TECHNOLOGY

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

COURSE FRAMEWORK:

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.

Course Outcome:

On completion of the course the students will be able to

1. Justify the implications of information Technology in business.
2. Categorize the Operating Systems and ICT Tools
3. Assess the Hardware and Software requirements of Internet and Network Topologies
4. Examine the extrapolations of word documents and Excel sheets.
5. Create business reports in MS-Access and design Presentation using comprehensive tools.

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.tutorialspoint.com/operating_system/operating_system_tutorial.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/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 debtor and a file of Invoices along with the debtor's 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**

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

Course Framework:

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.

Course Outcome:

On completion of the course the students will be able to

1. Compare and contrast the pricing decisions under special circumstances.
2. Investigate into Differential costing in managerial decision making.
3. Assess the various Capital Investment Decisions.
4. Examine the Transfer pricing and performance measurement.
5. Apply advanced managerial accounting concepts in order to make more effective decisions in simulated and actual business situations.

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_FORMANAGERS.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://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

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

COURSE FRAMEWORK:

To impart knowledge of the important provisions pertaining to Indirect Taxes

COURSE OUTCOME:

On completion of the course the students will be able to

1. Analyse the Emphasis on contribution to Government revenues through taxation.
2. Investigate into the levy and collection of Customs Duty.
3. Highlight the implementation of Goods and Services Tax in India.
4. Examine the Registration process and provisions in GST
5. Implement the practical exposure on filing of GST returns.

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.

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- <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.**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Investigate into industrial relations problems in Public Sector.
2. Identify availability of Government Machinery to attain industrial peace to solve industrial disputes.
3. Analyse the various labour welfare measures and funding schemes.
4. Examine the safety and security measures taken to implement labour welfare.
5. Categorize the different types of labour and analyse their problems and solutions.

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- Contract 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

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- <https://blog.ipleaders.in/mechanism-settlement-disputes-industrial-dispute-act/>
- 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.yourarticlelibrary.com/human-resources/22-important-legal-provisions-for-industrial-safety/2380>

EXTRA DISCIPLINARY ELECTIVE-II
ELEMENTS OF HUMAN RESOURCE MANAGEMENT

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

COURSE FRAMEWORK:

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.

COURSE OUTCOME:

On completion of the course the students will be able to

1. Outline the basic concepts of human resources practices in an organization.
2. Assess the levels of performance of employees for their career advancement.
3. Familiarize the welfare schemes and benefits offered to the employees.
4. Equip with knowledge on conflicts and grievances handling mechanism.
5. Design the Human Resource Information system modules.

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.,

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- <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

SEMESTER - IV

**CORE PAPER- XII
CHANGE MANAGEMENT**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Analyse the nature of Change Management and its impact
2. Examine the progress and challenges in organizational Change Management.
3. Equip to manage the complex major changes and resistance to change.
4. Map the cultural attributes to change and its resistance
5. Investigate the different models for systems approach towards change management.

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, NewYork

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Discuss the components of marketing communications.
2. Equip with advertisement objectives, budgeting and identification of target advertisement.
3. Evaluate of Media mix and strategies.
4. Examine the role of salesmanship in direct selling.
5. Assess the competitions in the marketing environment through advertisement.

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

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- 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**

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Equip the students with consumer movement in India.
2. Analyse the ill effects of consumerism.
3. Discuss the rights and responsibilities of consumers.
4. Highlight the consumer Protection Act and its provisions.
5. Categorize the consumer organizations and various grievance redressal.

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
- <https://nios.ac.in/media/documents/Secbuscour/English/chapter-17.pdf>

CORE PAPER XV
PROJECT REPORT AND VIVA VOCE

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

COURSE FRAMEWORK:

To acquire knowledge on Research methodology, data collection, applying statistical tools and preparation of project reports.

COURSE OUTCOME:

On completion of the course the students will be able to

1. Apply the Research Methodology techniques in Projects
2. Examine the Review of Literature and identify the research gap
3. Prioritize the nature of data and its collection
4. Apply the Statistical tools to infer the findings
5. Prepare the Project reports and suggest the solutions for the tribulations of research study

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/IVth 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 4th 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 4th 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

SUBJECT CODE:	THEORY / PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 3	NO. OF HOURS PERWEEK: 6

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the concept of TALLY software and integrate with financial accounting.
2. Create of Accounts and Inventory Masters.
3. Prepare the financial and inventory statements.
4. Position the voucher entries into real time business.
5. Construct the technology oriented modules for financial records and manage the business transactions effectively.

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 Ltd.
2. Narmata Agarwal, Financial Accounting using Tally –Dream tech publishers

WEB REFERENCES

- 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

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.

Course No	OTHER ELECTIVES AVAILABLE
Paper- I	Investment Analysis and Portfolio Theory
Paper – II	Managerial behavior and effectiveness
Paper –III	CRM and Relationship marketing
Paper – IV	Management information system
	OTHER EXTRA –DISCIPLINARY ELECTIVES
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

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Investigate into the various sources of investment information and the process.
2. Assess the Security, Fundamental and Technical Analysis and their implications.
3. Analyze the non-financial aspects and analysis of Prospectus.
4. Evaluate the Portfolio Management Process and Portfolio revision.
5. Examine Capital Market Theory and various Pricing Models.

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 Hil.
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
2. www.bcci.bg
3. www.asrm.edu.pk

ELECTIVE – II
MANAGERIAL BEHAVIOUR AND EFFECTIVENESS

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able

1. Equip the students with various dimensions of managerial jobs
2. Analyse the selection and recruitment procedures and various performance appraisal measures.
3. Discuss the current Industrial and Government practices in Management of Managerial effectiveness.
4. Understand the group influences and managerial styles.
5. Categorize the managerial efforts and various job challenges.

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
2. www.emeraldinsight.com
3. www.tatamcgrawhill.com
4. www.onlinelibrary.wiley.com

ELECTIVE – III
CRM AND RELATIONSHIP MARKETING

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Evaluate the Customer Relationship Management and Qualitative and Quantitative Methods.
2. Examine the Statistical Analysis of Customer Surveys by Using Customer Relationship Survey Results.
3. Understand the relationships in Marketing concept.
4. Compare the Internal as well as External Partnership.
5. Create and maintain Changing Corporate Cultures and Relationship Management.

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-Operative 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 www.tutor2u.net www.marketingprofs.com.

ELECTIVE – IV
MANAGEMENT INFORMATION SYSTEM

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the Concept and components of management information system.
2. Apply the knowledge of database management system to create data base design.
3. Implement and develop the information system.
4. Create and implant transaction processing and support system.
5. Analyse the Key elements of managing and audit of information resources

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
2. www.itworld.com
3. www.icisa.cag.gov.in

EXTRA- DISCIPLINARY ELECTIVE- I
BUSINESS ETHICS CORPORATE SOCIAL RESPONSIBILITIES

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the concept of ethics and its application to business
2. Create awareness on environmental and professional ethics and responsibility.
3. Examine the Corporate Social Responsibility of business
4. Analyze the Corporate Governance, its role and responsibility
5. Justify Codes of Governance with a Case study of Birla Committee.

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 www.cgi.com www.businessethics.ca
2. www.societyforbusinessethics.org e-businessethics.com

EXTRA- DISCIPLINARY ELECTIVE- II
TOTAL QUALITY MANAGEMENT

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the basic concepts of quality control.
2. Examine the methods of inspection and quality appraisal and reliability engineering for quality improvement.
3. Understand the application of ABC analysis, defect diagnosis and prevention methods in quality control.
4. Apply recent techniques for quality improvement.
5. Evaluate the selection of ISO model and implementation of ISO 9000 for development of quality management.

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
2. www.tqmschool.com
3. www.bpir.com

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOME:

On completion of the course the students will be able to

1. Understand the basic concepts of global marketing.
2. Apply global marketing strategies and international marketing information system on the growth of global markets.
3. Examine the product positioning and determination of product pricing policy to facilitate the process of globalization of trade.
4. Analyse the international promotional policy which is key to success in international market.
5. Evaluate overseas marketing channel policy for managing international distribution channels.

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 internationalmarkets.

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.

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2. www.taylorandfrancis.co m
3. www.oxfordjournals.com

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

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

COURSE FRAMEWORK:

To impart knowledge on the various techniques of operations research

COURSE OUTCOME:

On completion of the course the students will be able to

1. Examine the Characteristics and Techniques of Operations Research.
2. Assess the Linear Programming Problems Models.
3. Construct the Transportation and Assignment Problems.
4. Analyze the Network analysis through PERT and CPM.
5. Inspect the Game Theory and its basic assumptions.

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/>