

P.K.R. ARTS COLLEGE FOR WOMEN (AUTONOMOUS)

**(Accredited with 'A' grade by NAAC - Affiliated to Bharathiar University,
Coimbatore)**

GOBICHETTIPALAYAM – 638 476

DEPARTMENT OF COMMERCE MASTER OF COMMERCE



Syllabus

For the candidates admitted from the Academic Year 2019 - 2020 and onwards

Under CBCS PATTERN

P.K.R ARTS COLLEGE FOR WOMEN

(Accredited with 'A' Grade by NAAC)

An autonomous institution – Affiliated to Bharathiar University

No.:21 Pariyur Road, GOBICHETTIPALAYAM – 638476.

MASTER OF COMMERCE

Course Scheme and Scheme of Examinations

(For students admitted from 2019-2020 & onwards)

| Part | Category | Course Code MCG | Title of the Course | Contact Hrs/ week | Exam Duration hrs. | Max. Marks | | |
|----------------------|------------------------------------|------------------------------------|--|----------------------|--------------------------|------------|-----|------------|
| | | | | | | CIA | ESE | Total |
| SEMESTER - I | | | | | | | | |
| III | Core: I | 19CGP01 | Higher Financial Accounting | 6 | 3 | 25 | 75 | 100 |
| III | Core :II | 19CGP02 | Marketing Management | 5 | 3 | 25 | 75 | 100 |
| III | Core : III | 19CGP03 | Applied Cost Accounting | 6 | 3 | 25 | 75 | 100 |
| III | Core : IV | 19CGP04 | Information Technology in Business | 5 | 3 | 25 | 75 | 100 |
| III | Core :V | 19CGP05 | Comprehension in Commerce (Self study - Online Exam) | - | 1 ^{1/2} | - | 100 | 100 |
| III | Core :VI | 19CGP06 | Computer Applications Practical-I (Office Automation) | 4 | 3 | 40 | 60 | 100 |
| III | Core : VII Elective I | 19CGP07a/ 19CGP07b/ 19CGP07c | Rural and Agricultural Marketing/ Financial Markets and Institutions / Human Resource Management | 4 | 3 | 25 | 75 | 100 |
| TOTAL | | | | 30 | | | | 700 |
| SEMESTER – II | | | | | | | | |
| III | Core :VIII | 19CGP08 | Advanced Corporate Accounting | 6 | 3 | 25 | 75 | 100 |
| III | Core :IX | 19CGP09 | Research Methodology | 4 | 3 | 25 | 75 | 100 |
| III | Core : X | 19CGP10 | Managerial Economics | 5 | 3 | 25 | 75 | 100 |
| | Core :XI | 19CGP11 | Applied Statistics | 5 | 3 | 25 | 75 | 100 |
| III | Core :XII | 19CGP12 | Comprehension in Commerce -II (Self study - Online Exam) | - | 3 | - | 100 | 100 |
| III | Core : XIII | 19CGP13 | Computer Applications Practical-II (Accounting Software) | 4 | 3 | 40 | 60 | 100 |
| III | Core : XIV Elective II | 19CGP14a/ 19CGP14b/ 19CGP14c | Service Marketing / Indian Stock Exchange/ Organizational Behaviour | 4 | 3 | 25 | 75 | 100 |
| IV | Skill Enhancement Course : I | 19SEP01 | Cyber Security | 2 | - | 100 | 0 | 100 |

| | | | | | | | | | | |
|-----------------------|--------------------------|------------------------------------|---|----|------------------|-----|-----|-----|-----|----|
| | | | | | | | | | 800 | 24 |
| SEMESTER - III | | | | | | | | | | |
| III | Core : XV | 19CGP15 | Accounting for Managerial Decision Making | 6 | 3 | 25 | 75 | 100 | 5 | |
| III | Core : XVI | 19CGP16 | Applied Direct Tax | 6 | 3 | 25 | 75 | 100 | 4 | |
| III | Core : XVII | 19CGP17 | Financial Management | 6 | 3 | 25 | 75 | 100 | 4 | |
| III | Core : XVIII | 19CGP18 | Business Environment | 5 | 3 | 25 | 75 | 100 | 3 | |
| III | Core : XIX | 19CGP19 | Comprehension in Commerce (Online Exam)Paper-III | - | 1 ^{1/2} | - | 100 | 100 | 1 | |
| III | Core : XX | 19CGP20 | Institutional Training | - | - | 100 | - | 100 | 1 | |
| III | Core : Optional - I | 19CGPOE1 | Elements of Taxation | 3 | 3 | 25 | 75 | 100 | 3 | |
| III | Core : XXII Elective III | 19CGP21a/ 19CGP21b/ 19CGP21c | Green Marketing / Project Finance / Labour Legislations | 4 | 3 | 25 | 75 | 100 | 3 | |
| V | Proficiency Enhancement | 19PEPCG1 | Banking and Insurance(Self-Study) | - | 3 | - | 100 | 100 | 2 | |
| TOTAL | | | | 30 | | | | 900 | 20 | |

| | | | | | | | | | | |
|----------------------|--------------------------|---|---|----|------------------|----|------|-----|----|----|
| SEMESTER - IV | | | | | | | | | | |
| III | Core : XXIII | 19CGP22 | International Business | 6 | 3 | 25 | 75 | 100 | 4 | |
| III | Core : XXIV | 19CGP23 | Investment Management | 6 | 3 | 25 | 75 | 100 | 4 | |
| III | Core : XXV | 19CGP24 | Applied Indirect Tax | 4 | 3 | 25 | 75 | 100 | 4 | |
| III | Core : XXVI | 19CGP25 | Comprehension in Commerce (Online Exam)Paper-IV | - | 1 ^{1/2} | - | 100 | 100 | 1 | |
| III | Core : XXVII Elective IV | 19CGP26a/ 19CGP26b/ 19CGP26c | E-Marketing / International Financial Management / Labour Welfare Service | 4 | 3 | 25 | 75 | 100 | 3 | |
| III | Core : XXVIII | 19CGP27 | Project Work & Viva Voce | 10 | 3 | 20 | 80 | 100 | 6 | |
| TOTAL | | | | 30 | | | | 600 | 22 | |
| V | Competency Enhancement | On-line Course(Swayam) / Learning Object Repository | II - IV SEMSTER | | | | | | | 2 |
| | | Certificate Course | II - IV SEMESTER | | | | | | | 2 |
| | | | Total Marks & Credits - | | | | 3000 | | | 10 |
| | | Extra Credit Course | II - IV SEMESTER | | | | | | | 2 |

I SEMESTER

| | | | | | |
|----------------|------------------------------------|-----------------|----------|----------|---------------|
| 19CGP01 | HIGHER FINANCIAL ACCOUNTING | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 5 |

Preamble

To make the students to expertise with the various aspects of accounting standards, partnership account, voyage accounts and lease accounts.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the conceptual knowledge of accounting standards, admission, retirement and death of partner, dissolution and insolvency of partner, sale to a company, voyage account and inflation accounting. | K1 |
| CO2 | Understand the revaluation of assets and liabilities, capital adjustments, calculation of gaining ratio, treatment of goodwill, purchase consideration, complete and incomplete voyage. | K2 |
| CO3 | Develop the application skills in Indian accounting standards, joint life policy, revaluation of assets and liabilities and apportionment of shares among partners. | K3 |
| CO4 | Familiarize the application skills in the preparation of partnership accounts, dissolution of partners, final accounts of partnership accounting for finance and operating lease. | K4 |
| CO5 | Evaluate the techniques in conversion of a partnership into a limited company, inflation accounting and lease accounting. | K5 |
| CO6 | Gain confidence in preparation of partnership account, voyage accounting, human resource accounting and inflation accounting | K6 |

SYLLABUS

Unit-I

Accounting Standards

Objectives and functions of the Accounting Standards Board - scope of accounting standards - significance of accounting standards - disadvantages of setting accounting standards- AS- I, AS-II, AS-IV, AS-VI, AS-X, AS-XIII and AS-XIV. (15 Hrs)

Unit-II

Partnership Accounts

Admission of a partner – treatment of Goodwill – Revaluation of Assets and liabilities, calculation of ratios for distribution of profits – capital adjustments.

Retirement of partner – calculation of gaining ratio – treatment of goodwill- settlement of accounts – death of partner- calculation of deceased partners share of capital, joint life policy.

(15 Hrs)

Unit III

Dissolution

Insolvency of partners – Garner Vs Murray – Insolvency of all partners – deficiency accounts – piecemeal distribution – methods of distribution of cash among partners. (15 Hrs)

Unit IV

Conversion of partnership into a limited company

Purchase consideration – methods of calculation of purchase consideration – apportionment of shares among partners – final accounts of partnership account. (15 Hrs)

Unit V

Voyage Accounts, Inflation Accounts and Lease Accounting

Voyage Accounts: Complete and incomplete voyage

Inflation accounts: Methods of accounting for price level changes – Current Purchasing Power (CPP) method – Current Cost Accounting (CCA) method.

Lease Account: Meaning-classification-financial-operating and leveraged lease-forms of financial lease(straight and modified)- cost of leasing-accounting entries(Theory only).

(18 Hrs)

Distribution of marks: Theory 20% and problems 80%

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|--------------------------------|------------------------|----------------------------------|---------------------|
| 1 | Gupta. R.L | Advanced Accountancy-I | Sultan Chand & Sons, New Delhi. | 2014 |
| 2 | Jain. S.P. & Narang. | Advanced Accountancy | Kalyani Publications, New Delhi. | 2016 |
| 3 | Shukla & Grewal. M.C. | Advanced Accountancy-I | Sultan Chand & Sons, New Delhi. | 2016 |
| 4 | Maheswari.S.N.& Maheswari. R.P | Advanced Accountancy-I | Vikas Publications,New Delhi. | 2009 |
| 5 | Reddy. T.S. & Murthy | Advanced Accountancy-I | Margham Publications, Chennai. | 2016 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| | | | | | |
|---------|----------------------|----------|----|---|--------|
| 19CGP02 | MARKETING MANAGEMENT | CATEGORY | L | P | CREDIT |
| | | Core | 65 | - | 4 |

Preamble

To familiarize the students with the techniques of marketing and to pursue market research

Course Outcomes

On the successful completion of the course, students will be able to

| | | |
|------|--|-----|
| CO 1 | Acquire basic concepts of market, marketing, selling, marketing management and components of marketing mix | K 1 |
| CO 2 | Have a comprehensive knowledge on product planning, market segmentation, product pricing, functions of middlemen and sales promotion programme. | K 2 |
| CO 3 | Familiarize with the application of modern marketing concepts, pricing policies, channel of distribution of goods, personal selling and advertising. | K 3 |
| CO 4 | Analyze the organizational structure of marketing, Role of marketing for economic development and effects of channel of distribution. | K 4 |
| CO 5 | Gain experience on various pricing strategies, advertising media and qualities of good salesmanship. | K 5 |
| CO 6 | Impart skill on marketing plan for new product development and effective sales promotion. | K 6 |

SYLLABUS

UNIT I

Marketing Management

Definition and meaning of marketing and marketing management - scope of marketing management - nature and importance of marketing management - problems of marketing management - difference between sales management and marketing management - functions of marketing management – principles of marketing management – role of marketing in economic development- marketing mix. (13 Hrs)

UNIT II

Product and Price Mix

Definition - product policy – classification of products – new product development – product life cycle. Market Segmentation: Need, bases, benefits -product mix – product line – branding.

Pricing-importance of pricing -objectives of pricing – factors affecting price determination – pricing policies – kinds of price and pricing-pricing of new products-resale price maintenance. (13 Hrs)

UNIT III

Channels of distribution

Meaning - Basic channels of distribution - selection of a suitable channel - factors influencing selection of a channel- middlemen in distribution-kinds – functions - elimination of middlemen - arguments in favour of and against. (13 Hrs)

UNIT IV

Promotion Mix

Objectives and importance- factors determining promotional mix. Sales promotion-meaning –objectives-importance-causes- types personal selling: steps in selling. Salesmanship-meaning- essentials and qualities of a good salesman-Advertising- meaning- objectives- functions-advantages- advertisement copy- media of advertisement–factors influencing selection of media-advertising agency. (13 Hrs)

UNIT V

Marketing Research and Consumer Behaviour

Marketing Research: Meaning-objectives-process-significance-Market Information System-Significant.

Consumer Behaviour: Meaning, characteristics- -importance-factors influencing consumer behaviour consumer decision making process. (13 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|--------------------------|----------------------------------|--|---------------------|
| 1 | Cundiff & Still | Fundamentals of Modern Marketing | Prentice Hill of India Private Ltd, New Delhi | 1985 |
| 2 | Gandhi.J.C | Marketing Management | Tata Mc Graw Hill Publishing Company Ltd,New Delhi | 1995 |
| 3 | Gupta.C.B & Rajan Nair.N | Marketing Management | Sultan Chand and Sons, New Delhi | 2005 |
| 4 | Philip Kotler | Marketing Management | Sultan Chand and Sons, New Delhi | 2010 |
| 5 | Stanton.J.W | Fundamentals of Marketing | Tata, Mc Graw Hill Pearson Ltd, New York | 1985 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| | | | | | |
|----------------|--------------------------------|-----------------|----------|----------|---------------|
| 19CGP03 | APPLIED COST ACCOUNTING | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 5 |

Preamble

To familiarize the students with the cost accounting techniques and the applications in modern business world.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|---|------------------------|
| CO1 | Acquire the basic knowledge about cost accounting, elements of cost, tender, process costing, operating costing, material control, system of wage payment and overhead. | K1 |
| CO2 | Understand the concepts and classification of cost, difference between cost accounting, management accounting and financial accounting, material control techniques, labour turnover, allocation and absorption of overhead.. | K2 |
| CO3 | Familiarize the application of process costing, joint and by product costing equivalent production, costing system in transport. | K3 |
| CO4 | Analyse the cost sheet ,process and operating costing system, material, labour and overhead. | K4 |
| CO5 | Evaluate the value of material issue, valuation of stock, computation of cost in transport service and contract costing. | K5 |
| CO6 | Gain hands on experience in reconciliation of cost and financial accounting. | K6 |

SYLLABUS

UNIT I

Elements of Costing

Nature and scope, need, objectives – cost concepts – installation of costing system– cost accounting and financial accounting–cost accounting and management accounting –classification of cost-elements of cost- types and methods of cost- preparation of cost sheet- tender and quotation. (15 Hrs)

UNIT II

Material Control

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue. **(15 Hrs)**

UNIT III

Labour and Overheads

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover- Computation and control of Labour-Remuneration and Incentives-Time Rate system-Piece Rate system-Premium and Bonus Plans.

Overhead – Classification of overhead – allocation and absorption of overhead-Primary and Secondary Distribution-Machine Hour Rate. **(16 Hrs)**

UNIT IV

Process Costing

Features- types of industries using process costing- advantages and disadvantages-process losses- wastages- scrap- normal process loss- abnormal loss- abnormal gain- inter process profit. Equivalent production: meaning-calculation of equivalent production- Joint product costing- By product costing. **(16 Hrs)**

UNIT V

Operating and Contract costing

Meaning- application of operating costing- operating cost unit- Transport costing- costing procedure in transport costing- collection of cost- computation of cost unit in transport business-costing for cinema theatre –power house costing-costing for lodging houses- operation costing: special features.

Contract costing - Reconciliation of Cost and Financial accounts. **(16 Hrs)**

Distribution of Marks: Theory 40 % and Problem 60 %

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|-----------------------|-----------------|--------------------------------|----------------------------|
| 1 | Iyengar.S.P | Cost Accounting | Sultan Chand & Sons, New Delhi | 2000 |
| 2 | Jain.S.P & Narang.K.L | Cost Accounting | Kalyani Publishers, New Delhi | 2003 |
| 3 | Maheswari S.N | Cost Accounting | Sultan Chand & Sons, New Delhi | 1993 |
| 4 | Reddy T.S & Murthy.A | Cost Accounting | Margham Publications, Chennai | 2004 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| | | | | | |
|---------|---|-----------------|----------|----------|---------------|
| 19CGP04 | INFORMATION TECHNOLOGY IN BUSINESS | CATEGORY | L | P | CREDIT |
| | | Core | 65 | - | 4 |

Preamble

To equip the students with the applications of information technology in business

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the basic knowledge of computer and its parts, various types of computer, data processing and its methods, flow chart, E-commerce and internet | K1 |
| CO2 | Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses | K2 |
| CO3 | Familiarize the applications of micro, mini, business and scientific computers, laptop, bluetooth, mobile computing, wireless printers, broad band connections, flowchart, E-Commerce, E-mail and internet in business | K3 |
| CO4 | Develop the analytical skills of generations of computer, data processing, E-commerce and internet technology | K4 |
| CO5 | Evaluate the concepts of data processing, mobile computing and steps to develop a program in business operations | K5 |
| CO6 | Gain practical knowledge to construct the flowchart and algorithm for a given problem independently. | K6 |

SYLLABUS

UNIT I

Computer Hardware and Software

Computer systems – importance of computers in business – data and information-data processing, data storage and data retrieval capabilities – computer applications in various areas of business – computer related jobs in business – recent developments in hardware and software – laptop, pen drive, mobile computing, Bluetooth, wireless printers, accessories and broadband.

(13Hrs)

UNIT II

Types of computer Systems

Micro, Mini, Mainframe and Super computers – analog, digital and hybrid computers – business and scientific computer systems – First, Second, Third, Fourth and Fifth generation computers – laptop and note book computers. (13 Hrs)

UNIT III

Data Processing Systems

Batch, online and real time system – time-sharing – multi programming and multi processing systems – networking – local area and wide area networks. (13 Hrs)

UNIT IV

Components of Computer System

Input, output and storage devices – software – system software and application software, programming languages – machine languages – assembly languages – high level languages – flow chart – system flow chart and program flow charts – steps in developing a computer program. (13 Hrs)

UNIT V

E-Commerce

Introduction to E-Commerce- E-commerce Models E-payment systems – types of E-payment systems – E-payment process – participants of E-payment system – components of an effective E-payment system – economic implications of E-payment system – advantages of E-payment system – issues in E-payment system. (13 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|--------------------------|-----------------------------------|---|----------------------------|
| 1 | Alexis & Mathews Leon | Information Technology | Leon Tech, Chennai Publisher | 1999 |
| 2 | Hunt Roger & Shelly John | Computer and Commonsense | Prentice Hill of India Private Ltd, New Delhi | 1994 |
| 3 | Parameswaran.R | Computer Applications in Business | Sultan Chand and Sons Company Ltd, New Delhi | 1996 |
| 4 | Taxali .R.K | Software P.C. Made Simple | Tata McGraw Hill Publishing House, New Delhi | 2001 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| 19CGP06 | COMPUTER APPLICATIONS PRACTICAL – I (Office Automation) | CATEGORY | L | P | CREDIT |
|---------|---|-----------------------|---|----|--------|
| | | Core Practical - I | - | 52 | 2 |

Objectives

To develop the students with the practical applications of Ms-Office and to impart the skills to use internet

SYLLABUS

UNIT-I

MS –WORD

1. Type a cost audit report and perform the following
 - a) Right alignments, Bold the important words.
 - b) Center align the second paragraph and perform italics for the important words.
 - c) Change third paragraph into two column paragraph.
 - d) Insert page numbers at the bottom, Insert date, time and heading in the header section.
 - e) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - Use bullets & numbering
 - Check the spelling according to British English
 - Use thesaurus to replace a word
 - Use drop cap
3. Identify an organization and prepare an organizational chart prevailing in that concern.
4. Prepare a table showing Employees Performance appraisal system, using the following for:
 - Use auto format for tables.
 - Change the text color of the headings.
 - Sort the employees in the alphabetical order.
 - Link the employees' address using hyperlink.
 - Merge two cells.
5. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
6. Perform mail merge operation for sending notice to share holders for AGM.
7. Type your curriculum vitae and perform Template and indent the text. **(12 Hrs)**

UNIT-II

MS - POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement **(10 Hrs)**

UNIT-III

MS-EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.

- Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
 3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
 4. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.
 5. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
 6. Find the correlation between demand and price of a product.
 7. Create a table showing the following: 1) Years (Minimum 5 years) 2) Profit 3) Depreciation 4) Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows of a project and find its Payback Period. (12 Hrs)

UNIT-IV

MS – ACCESS

1. Create a students database and find: Total, Average, and Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
 - a. Policy Number should be the primary key
 - b. Name should not be empty
 - c. Maintain at least 10 records
 - d. Retrieve the addresses of female policyholders whose residence is at Coimbatore
3. Create a student database using design view for students mark details:
 - a) Add at least 10 records.
 - b) Sort the names in alphabetical order.
 - c) Find Total and Average
 - d) Display list where total is greater than 350.
 - e) Display list where marks are greater than 90 and total greater than 400.
 - f) Apply Sort option to display records.
 - g) Generate reports by using the above queries.
4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS. (9 Hrs)

UNIT-V

INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit National stock exchanges website and collect the information regarding share prices of ten companies.
6. Visit www.rbi.com and download some information.
7. Visit a website for an online marketing and write the procedures to place an order. (9 Hrs)

I SEMESTER

| | | | | | |
|-----------------|---|-----------------|----------|----------|---------------|
| 19CGP07a | RURAL AND AGRICULTURAL MARKETING | CATEGORY | L | P | CREDIT |
| | | Core Elective-I | 52 | - | 3 |

Preamble

To make the students to understand the concepts of agricultural marketing in the light of rural market environment.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the conceptual knowledge of rural market, rural marketing mix, agricultural market, regulated market, wholesaler and retailer. | K1 |
| CO2 | Understand the importance of product planning, pricing, transportation, grading and standardization, marketing of agricultural products and agricultural marketing research and agricultural market information. | K2 |
| CO3 | Familiarize the application of rural marketing price strategy, agricultural market structure, telecommunication and ICT in rural marketing. | K3 |
| CO4 | Analyse the growth of rural markets, rural markets Vs urban markets, agricultural products Vs industrial products and the role of primary agricultural marketing societies. | K4 |
| CO5 | Evaluate the role of rural market and economic development, future of rural markets, the government subsidies to promote agricultural marketing and the role of financial institutions in agricultural credit. | K5 |
| CO6 | Gain exposure in rural marketing. | K6 |

SYLLABUS

UNIT I

Introduction to Rural Market

Rural Market: Meaning, Definition, Characteristics - rural market Vs urban market - Growth of rural market - Rural market in India - Role of rural market and economic development

- Rural Marketing: Meaning - Evolution - Infrastructure - Problems - Remedies - Future of rural marketing. (10 Hrs)

UNIT II

Rural Marketing Mix

Rural Marketing Mix: Rural products - Innovation of rural product - Product planning - Packaging - Rural market price: Rural Marketing pricing strategy - Factor influencing pricing strategy - types of pricing. (10 Hrs)

UNIT III

Agricultural Marketing

Agricultural Marketing: Nature - Scope - Concept - Functions (Transportations, Grading and Standardization) - Classification of Agricultural Products - Agricultural Products Vs Industrial Products.

Agricultural Market: Meaning – Components - Dimensions and Classifications - Agricultural Market Structure – Components - Market forces. (12 Hrs)

UNIT IV

Channels of Distribution

Channels of Distribution: Regulated Market - Advantages and Limitations – Organisation - Functions - Role of Primary Agricultural Marketing Societies - Marketing of Agricultural products in Uzhavar Sandai - weekly market - Role of Intermediaries in Agricultural Marketing - Pre-harvesters, Wholesaler, Retailer and Brokers (10 Hrs)

UNIT V

Agricultural Marketing Research

Agricultural Marketing Research: Scope - Importance – Process - Agricultural Market Information - Telecommunication and ICT in Rural Marketing -Government Subsidies to Promote Agricultural Marketing - Role of Financial Institutions in Agricultural Credit (Co-operative Banks and Regional Rural Bank). (10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|-----------------------------------|-------------------------------|---|---------------------|
| 1 | Balram Dogra & Karminder Ghuman | Rural Marketing | Tata Mc Graw, Hill Publishing, New Delhi | 2008 |
| 2 | Memoria.C.B | Marketing Mangement | Kitab Mahal, Allahabad | 1994 |
| 3 | Pradeer Kashyap | Rural Marketing | Pearson Education Publications, New Delhi | 2012 |
| 4 | Pradeep Kashyap & Siddhartha Raut | The Rural Marketing | Biztantra Publications, New Delhi | 2008 |
| 5 | Shipra Chawla | A Textbook of Rural Marketing | Dominant Publishers and Distributors, New Delhi | 2012 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| | | | | | |
|-----------------|---|--------------------|----------|----------|---------------|
| 19CGP07b | FINANCIAL MARKETS AND INSTITUTIONS | CATEGORY | L | P | CREDIT |
| | | Core Elective-I | 52 | - | 3 |

Preamble

To enable the learners to understand the structure of financial systems in India

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the basic concepts of financial assets, financial markets, capital market, money market, financial institutions, financial service institutions. | K1 |
| CO2 | Understand the industries securities market, features of developed money market, money market instruments, significance and role of foreign direct investment. | K2 |
| CO3 | Analyze the composition of money market, role of commercial banks and industrial development banks. | K3 |
| CO4 | Evaluate the development of financial system in India, Weakness of Indian Financial system and role of financial service institutions, credit rating agencies and merchant banking and mutual funds. | K4 |
| CO5 | Gain the expertise knowledge in the services of financial markets and institutions. | K5 |

SYLLABUS

UNIT I

Financial systems in India

Financial system in India: Financial concepts - Financial assets - Financial intermediaries - Financial markets – Classifications - Capital market - Industries securities market - Government securities market - Long term loans market – Mortgages market - Financial guarantees market - Foreign exchange market - Financial instruments - Development of financial system in India - Weakness of Indian financial system. (12 Hrs)

UNIT II

Money Market

Money Market: Meaning and Definition - Features and Objectives - Features of a developed money market - Importance of money market - Composition of money market - Call

money market - Commercial bill market - Treasury bill market - Money market instruments - Commercial papers - Certificate of deposits - Structure of an Indian money market - Recent development in money market. **(10 Hrs)**

UNIT III

Financial Institutions

Financial Institutions: Role of Commercial Banks in Industrial Development - Industrial Development Banks - Industrial Finance Corporation of India(IFCI) - State Finance Corporations(SFC) - Industrial Credit and Investment Corporation of India(ICICI) - Industrial Development Bank of India(IDBI) - Unit Trust of India(UTI) - State Industrial Development Corporation - Export Import Bank (EXIM) - Housing Finance Corporations - National Agricultural Bank of Rural Development (NABARD). **(10 Hrs)**

UNIT IV

Financial Service Institutions

Financial Service Institutions: Clearing Corporation of India Limited(CCIL) - Credit Rating and Information Services of India Limited(CRISIL) - Discount and Finance House of India Limited(DFHIL) - Merchant banking - Mutual fund - SEBI guidelines. **(10 Hrs)**

UNIT V

Foreign Direct Investment

Foreign Investment and its Regulations – Significance - Role of Foreign Direct Investment - Position of FDI in India. **(10 Hrs)**

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|----------------------------------|--|--|----------------------------|
| 1 | Gupta.K, Shashi & Aggarwal Nisha | Financial Institutions and Markets | Kalyani Publishers, New Delhi | 2011 |
| 2 | Gurusamy.S | Financial Market and Institution | Tata Mc Graw Hill Education Private Ltd, New Delhi | 2011 |
| 3 | Gordon.E & Nataraj.K | Financial Market and Institution | Himalaya Publishing House, Mumbai | 2003 |
| 4 | Srivastava R.M & Nigam Divya | Management of Indian Financial Institution | Tata Mc Graw Hill Education Private Ltd, New Delhi | 2008 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

| | | | | | |
|----------|------------------------------|--------------------|----|---|--------|
| 19CGP07c | HUMAN RESOURCE MANAGEMENT | CATEGORY | L | P | CREDIT |
| | | Core Elective-I | 52 | - | 3 |

Preamble

To make the students to understand the *various* facets of human resource management & comprehend emerging developments in HRM.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the fundamental knowledge of Human Resource Management, Human resource planning, Recruitment, selection and placement, job analysis, training, performance appraisal, promotion, motivation and employee morale. | K1 |
| CO2 | Understand the role of human resource manager, benefits of human resource planning, job description and job specification, objectives of performance and factors influencing motivation. | K2 |
| CO3 | Familiarize with the organizational set up of human resource department, uses of selection, methods of job design, job redesign in India, methods of performance appraisal, causes of grievances. | K3 |
| CO4 | Analyse the problems involved in placement, methods of training-techniques of wage fixation, right sizing of workforce. | K4 |
| CO5 | Evaluate the implications of HRM in liberalized era, need for right sizing of workforce, measurements – methods of improving morale, grievance redressal procedures. | K5 |

SYLLABUS

Unit-I

Human Resource Management

Meaning of HRM- importance of HRM- objectives and techniques- Role of human resource manager- duties and responsibilities of human resource manager- typical organizational setup of human resource department.-Implication of liberation in HRM. (10 Hrs)

Unit-II

Human Resources Planning

Meaning and importance of human resources planning- benefits of human resource planning- process of human resource planning- Recruitment- Selection- testing interview- Placement- uses of tests in selection- problems involved in placement. (10 Hrs)

Unit III

Job Analysis

Concept and uses of job analysis- Process and methods of job analysis- Job description and job specification- Role analysis -Concept of job design- approach and methods of job design- Job redesign in India- Training and induction-meaning- Objectives and purpose of induction-need for training-benefits of training-methods of training. (10 Hrs)

Unit IV

Performance Appraisal, Compensation and Promotion

Meaning of performance appraisal- Objectives of performance appraisal- methods of performance appraisal and limitations- job evaluation- Principles and techniques of wage fixation -Objectives of Compensation- - Meaning of transfer -reasons for transfer- types of transfer- right sizing of work force need for right sizing. (12 Hrs)

Unit V

Motivation and Employee Morale

Motivation-meaning-importance-factors influencing motivation and theories of motivation.

Employee morale-meaning-types-factors affecting morale-measurement and methods of improving morale-grievance-meaning-causes-grievance redressal procedure. (10 Hrs)

Books for Reference

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|-------------------|---|---|----------------------------|
| 1 | Aswathappa K | Human Resource management | McGraw Hill Education; Eighth edition, New Delhi. | 2017 |
| 2 | Dessler, Gary | Human Resource management | Prentice Hill, New Delhi. | 2014 |
| 3 | Prasad L.M. | Human Resource Management | Sultan Chand & Sons, New Delhi | 2007 |
| 4 | Rao, S. | Personnel and human resource management | Himalaya publishing house, Bangalore | 2014 |
| 5 | Reddy & Appanniah | Human Resource management | Himalaya publishing house, New Delhi | |
| 6 | Tripathi P.C. | Human Resource Management | Sultan Chand & Sons, New Delhi | 2010 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming

II SEMESTER

| | | | | | |
|---------|--|-----------------|----------|----------|---------------|
| 19CGP08 | ADVANCED CORPORATE ACCOUNTING | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 5 |

Preamble

To make the students to expertise with accounting methods formatted for the corporate bodies, farm accounting and social responsibility accounting

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|--------------|--|-----------------|
| CO1 | Acquire the knowledge in company accounts such as meaning of a company, amalgamation, absorption, external reconstruction, winding up of a company. Further to acquire knowledge in banking and insurance company accounts, human resource accounting, social responsibility and Government company accounts. | K1 |
| CO2 | Understand the accounting treatment in company final accounts, amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of inflation accounting. | K2 |
| CO3 | Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies. | K3 |
| CO4 | Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, profit prior to incorporation, minority interest, preparation of realization account, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance. | K4 |
| CO5 | Evaluate the techniques of valuation of assets and liabilities in the case of external reconstruction, valuation of human resource accounting, government company accounts, approaches to accounting of price level changes and social responsibility accounting. | K5 |
| CO6 | Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently. | K6 |

SYLLABUS

UNIT I

Company Accounts

Characteristics of company- statutory books – managerial remuneration-preparation of profit and loss account, profit and loss appropriation account and balance sheet of the company as per revised schedule-III – Issue of bonus shares. (15 Hrs)

UNIT II

Merger

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction. (18 Hrs)

UNIT III

Holding company Accounts

Meaning and definition –holding company and subsidiary company –legal requirement relating to preparation of accounts-preparation of profit and loss account –consolidated balance sheet. (15 Hrs)

UNIT IV

Bank Company Accounts

Legal requirements-preparation of profit and loss account and balance sheet (new format). (15 Hrs)

UNIT V

Insurance Company Accounts and Investment Accounts

Insurance Company Accounts: Final Accounts of Life Insurance and General Insurance-legal framework.

Investment Accounts: Meaning-nature- types of securities-purchase and sale of investments cum interest quotations- investment in equity shares-accounting treatment of investments- columnar investment accounts.

(15 Hrs)

Distribution of Marks: Theory 20 % and Problem 80 %.

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|-------------------------------------|-----------------------|---------------------------------------|---------------------|
| 1 | Gupta.R.L & Radhasamy.M | Advanced Accountancy | Sultan Chand & Co, New Delhi | 2004 |
| 2 | Maheswari.K. Suneel | Corporate Accounting, | Vikas Publishing House, New Delhi, | 2009 |
| 3 | Reddy.T.S & Murthy.A, | Corporate Accounting, | Margham Publications, Chennai, | 2016 |
| 4 | Shukla .M.C, Grewal.T.S & Gupta S.C | Advanced Accounts | Sultan Chand & Company Ltd, New Delhi | 2012 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|---------|----------------------|----------|----|---|--------|
| 19CGP09 | RESEARCH METHODOLOGY | CATEGORY | L | P | CREDIT |
| | | Core | 52 | - | 3 |

Preamble

To equip the students with the methods of social science of research for kindling the thirst to pursue the research.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the basic knowledge of identification of research problem, preparation of research design, collection and analysis of data and preparation of research report. | K1 |
| CO2 | Understand the important concepts such as research, social science research, types of research, pilot study, primary data, secondary data, questionnaire pre-test, census method vs. sampling method, editing, coding, footnoting and referencing. | K2 |
| CO3 | Familiarize the application of sampling techniques for selection of samples and application of social research and various areas of commerce. | K3 |
| CO4 | Acquire analytical skills in review of literature and analysis of data for interpretation | K4 |
| CO5 | Evaluate the various methods of collection of data and methods of sampling suitable for research. | K5 |

SYLLABUS

UNIT I

Research Planning

Meaning, objectives and significance of social science research-importance-types of research-pure, applied, historical, casestudy, experimental research-Research Planning-Selection and formulation of research problems-selection of topic-preparation of research design-need-contents-review of literature-need-research gap. (12 Hrs)

UNIT II

Source and Collection of Data

Sources of Data:primary and secondary data-sources of secondary data-E-resources(open access journal,Indian year book, INFILBNET,CMIE,RBI,world bank)-methods

of collection of data-questionnaire method-interview schedule method- observation method – telephone interview method-preparation of questionnaire-checklist-pretest-pilot study. (10 Hrs)

UNIT III

Sampling Techniques

Census Method Vs sampling Method: Types of sampling-factors affecting the size of the samples-sampling Vs non sampling error-biased and unbiased error. (10 Hrs)

UNIT IV

Analysis and Interpretation of Data

Processing of data-classification-editing-coding-tabulation-interpretation-need techniques of interpretation-precautions in interpretation-diagrammatic and graphical representation –rules for constructing diagrams-types of diagrams-importance of computers in data processing. (10 Hrs)

UNIT V

Report Writing

Report Writing: Steps in writing a report –layout of a research report-types of research report-precautions for writing a research report-footnoting and referencing-bibliography-role of computers in report writing. (10 Hrs)

Distribution of Marks: Theory 100 % .

Books for Reference

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|--------------------------------------|--|--|----------------------------|
| 1. | Bhandarkar.P.L & Wilkinson.T.S | Methodology and Techniques of Social Research, | Himalaya Publishing House,New Delhi | 2009 |
| 2 | Cooper.R.Donald & Schindler.S.Pamela | Business Research Methods,Tata McGraw, | Hill Publishing House,New Delhi | 2006 |
| 3 | Kothari.C.R | Research Methods and Techniques | New Age International Publishers,New Delhi | 2008 |
| 4 | Krishnaswamy.O.R & Ranganatham.M. | Methodology of Research in Social Sciences, | Himalaya Publishing House,New Delhi | 2008 |

Power Point Presentation,Quiz,Assignment,Activity,Group Discussion,Seminars,Experience Discussion,Brain Storming.

II SEMESTER

| | | | | | |
|---------|----------------------|----------|----|---|--------|
| 19CGP10 | MANAGERIAL ECONOMICS | CATEGORY | L | P | CREDIT |
| | | Core | 65 | - | 4 |

Preamble

To make the students to understand the application of principles of economics in the field of managerial decision making

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the knowledge about the nature and scope of Managerial Economics, demand analysis, cost concepts. | K1 |
| CO2 | Understand the role of Managerial Economist, goals of corporate enterprises, demand determinants, types of market, national income and public finance. | K2 |
| CO3 | Familiarize with government pricing policies and also about TRIM'S AND TRIP'S. | K3 |
| CO4 | Analyse role of managerial economist in demand analysis, cost and production analysis. | K4 |
| CO5 | Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness. | K5 |

SYLLABUS

UNIT I

Managerial Economics

Nature and Scope of Managerial Economics in relation with other disciplines – role and responsibilities of Managerial economist – goals of corporate enterprises – maximization of profit-value of enterprise. (15 Hrs)

UNIT II

Demand Analysis

Demand determinants – demand distinctions - elasticity of demand – types, methods – using elasticity in managerial decision making - Forecasting-methods-expert opinion-market experiments and services – demand forecasting for industrial goods - consumer goods- consumer durables-factors influencing elasticity of demand. (15 Hrs)

UNIT III

Cost and Production Analysis

Cost concepts-cost and output relationship-cost control -short run and long run – cost functions- production functions- Laws of Production- Law of Supply-Break even analysis-economies of scale of production. (10 Hrs)

UNIT IV

Pricing

Pricing and Output Decisions in different Market situations-Monopoly and duopoly competition-perfect and imperfect – pricing policies. (15 Hrs)

UNIT V

Business Cycles

National income, monetary and fiscal policy-public finance. TRIM's –Intellectual Property Rights- TRIP's -industrial sickness- causes – remedies. (10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|-------------------------------|--|---|----------------------------|
| 1 | Maheswari.Y | Managerial Economics | Prentice Hill of India Private Ltd, New Delhi | 2005 |
| 2 | Mehta.P.L | Managerial Economics, Analysis, Problems and Cases | Sultan Chand and Sons, New Delhi | 1996 |
| 3 | Mukherjee Sampat | Business and Managerial Economics | New Central Book Agency, Calcutta | 1996 |
| 4 | PetersonCraig.H, Cris Lewis.W | Managerial Economics | Pearson Education Publishers, New Delhi | 2005 |
| 5 | Reddy.P.N & Appannaiah.H.R, | Essential Managerial Economics | Himalaya Publishing House, Mumbai | 2000 |
| 6 | Shankaran.S | Managerial Economics | Margam Publications, Chennai | 1993 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|---------|--------------------|----------|----|---|--------|
| 19CGP11 | APPLIED STATISTICS | CATEGORY | L | P | CREDIT |
| | | Core | 65 | - | 4 |

Preamble

To equip the students with comprehensive knowledge in the application of statistical tools and techniques in social sciences research.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the basic knowledge of measurement of central tendency, correlation and regression analysis, profitability and theoretical distribution and hypothesis testing procedure. | K1 |
| CO2 | Understand the concepts of mean, median, mode, standard deviation, correlation co-efficient, regression, independent and dependent events, large sample Vs small sample and goodness of fit. | K2 |
| CO3 | Apply the statistical techniques and hypothesis tools for social science research. | K3 |
| CO4 | Analyse the relationship between the variables using correlation and regression, Bay's theorem and hypothesis tests. | K4 |
| CO5 | Evaluate the profitability distributions such as binominal, Poisson and normal distribution. | K5 |
| | Gain practical exposure in analysis of data for social science research. | |

SYLLABUS

UNIT I

Fundamentals of Statistics:

Statistics: Meaning, Importance-Applications-Measures of Central Tendency-Arithmetic Mean, Median, Mode-Geometric mean-Harmonic Mean-Measures of Dispersion-Standard deviation-Co-variance. (15 Hrs)

UNIT II

Correlation and Regression Analysis:

Correlation-Karl Pearson's Correlation-Spearman's Rank Correlation-Regression Analysis-Correlation Vs Regression Analysis (15 Hrs)

UNIT III

Probability Distribution:

Probability- meaning, Concepts - Addition and Multiplication Theorem - Conditional probability - Baye's Theorem - mathematical expectations - Probability Distribution-Binomial distribution-Poisson distribution-normal distribution(simple problems). (10 Hrs)

UNIT IV

Test of Hypothesis:

Test of hypothesis-Meaning-Characteristics-Types-Procedures for testing hypothesis-Small samples Vs large samples-small sample tests based on 't' distribution-large sample test-test for mean, standard deviation and proportion-'Z' Test. (15 Hrs)

UNIT V

Chi Square and Analysis of Variance:

Chi Square Test-Characteristics and applications – goodness of fit test-'F' test-Analysis of Variance test-One way and Two way classification.. (10 Hrs)

Distribution of Marks: Theory 20% and problems 80%.

Books for Reference:

| S.No | Authors | Title | Pulishers | Year of Publication |
|------|--------------------------------|---------------------|--|---------------------|
| 1 | Gupta.S.P& Gupta M.P | Statistical Methods | Sultan Chand and Sons,New Delhi. | 2010 |
| 2 | Gupta.S.P | Statistical Methods | Sultan Chand and Sons,New Delhi. | 1994 |
| 3 | Gupta.S.C | Statistical Methods | Vikas Publishing House Private Ltd,New Delhi. | 1992 |
| 4 | Sancheti D.C., Kapoor, V.K. | Business Statistics | Sultan Chand & Sons,New Delhi. | 2016 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experiences Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|---------|--|----------------------|----------|----------|---------------|
| 19CGP13 | COMPUTER APPLICATIONS PRACTICAL- II (Accounting Software) | CATEGORY | L | P | CREDIT |
| | | Core Practical-II | - | 52 | 2 |

Objectives

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

SYLLABUS

Unit-I

- 1) Features of Accounting software – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers. **(10 Hrs)**

Unit-II

- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet. **(10 Hrs)**

Unit-III

- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing. **(10 Hrs)**

Unit-IV

10) Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).

11) Multi Currency- Entries for Foreign Currencies.

12) Inventory Valuation Methods (FIFO and LIFO). **(10 Hrs)**

Unit-V

13) Bill wise Statement.

14) GST Adjustment Entry-Purchase and Sales Voucher.

15) Purchase and Sales Order Processing. **(12 Hrs)**

II SEMESTER

| 19CGP14a | SERVICE MARKETING | CATEGORY | L | P | CREDIT |
|----------|----------------------|---------------------|----|---|--------|
| | | Core Elective-II | 52 | - | 3 |

Preamble

To make the students to understand the basic principles of marketing of various services.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO 1 | Acquire the conceptual knowledge of service marketing, service marketing mix and the classification of services. | K1 |
| CO 2 | Understand the importance and characteristics of services and the components of various types of services and service quality | K2 |
| CO 3 | Familiarize the difference between goods and services and the factors that influence the consumer behavior of different service sectors | K3 |
| CO 4 | Analyse the significance of contribution of services in the Indian Environment and the formulation of strategies for demand and supply | K4 |
| CO 5 | To evaluate the growth of Indian service sector and global service quality | K5 |

SYLLABUS

UNIT I

Service

Meaning and definition of services – importance of services in Indian environment – classification of services – characteristic features of services – growth of the service sector – economic policy on services – differences between goods and services. (13 Hrs)

UNIT II

Service Marketing

Concept – significance – customer's expectation in service marketing – managing demand and supply in service business. (13 Hrs)

UNIT III

Service Marketing Mix

Marketing Mix for Services – Marketing mix of selected services - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. (13 Hrs)

UNIT IV

Key Services Marketing

Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. **(13 Hrs)**

UNIT V

Service Quality and Customer Relationship Management

Introduction – measurement of service quality – scope of service quality – tools for achieving service quality – causes of service quality – problems – principles guiding improving of service quality.

Customer Relationship Management

Meaning – essentials – customer retention – value of customers.

(13 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|--------------------------------|--------------------|--|----------------------------|
| 1 | David L.Kurtz & Kenneth C.Clow | Services Marketing | John Wiley and Sons, New Jersey, United States | 2003 |
| 2 | Lovelock Christopher | Service Marketing | Pearson Education Publishers, New Delhi | 2003 |
| 3 | Rampal.M.K & Gupta.S.L | Services Marketing | Casessalgotia Publishing Co, New Delhi | 2005 |
| 4 | Reddy.P.N & Appannaiah, H.R | Services Marketing | Kalyani Publishers, New Delhi | 2011 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|----------|-----------------------|---------------------|----|---|--------|
| 19CGP14b | INDIAN STOCK EXCHANGE | CATEGORY | L | P | CREDIT |
| | | Core Elective-II | 52 | - | 3 |

Preamble

To equip the students with the conceptual knowledge of stock exchange and the skill in stock trading business.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the conceptual knowledge in capital market, new issue market, stock exchange, listing, and internet stock trading. | K1 |
| CO2 | Understand the advantages of primary markets, functions of stock exchange, organisational structure, Securities Contract Act 1956 and speculation. | K2 |
| CO3 | Familiarize the applications in the methods of floating new issues, Defence of India Rule, Capital Issues Control Act, Securities Contract(Regulation)1956 and Stock index futures. | K3 |
| CO4 | Analyse the methods of stock exchange trading, jobber vs brokers, speculation vs gambling, investor vs speculator, functions and working of SEBI. | K4 |
| CO5 | Evaluate the measures of restructuring Indian Stock Exchange, regulating internet stock trading, e-commerce act and internet stock trading. | K5 |
| CO6 | Gain the exposure in the stock exchange operations. | |

SYLLABUS

UNIT I

Capital Market

Capital Market: Meaning - Overview of capital market - New Issue Market -Methods of floating new issues - Players of New Issue Market - Advantages of Primary Market - Stock Exchange: Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization structure - Mode of organization -Membership - Stock Exchange traders - Stock exchange trading - Jobbers Vs Brokers - Stock exchange dealings - Trading of securities. (12 Hrs)

UNIT II

Stock Exchange Regulatory Framework

Stock Exchange Regulatory Framework: Under the SEBI Act, BSCC Act, Defence of India Rule, Securities Contract Act 1956, Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges - BSE, NSE - Restructuring Indian stock exchanges – Dematerialization

(10 Hrs)

UNIT III

Listing of Securities

Listing: Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of non-listing – delisting - insider trading - speculation - Speculation Vs Gambling - Investors Vs Speculators - Investor protection.

(10 Hrs)

UNIT IV

The Securities Contracts (Regulation) Act, 1956

The Securities Contracts (Regulation) Act, 1956: Important provisions - SEBI: Functions and Working.

(10 Hrs)

UNIT V

Online Trading

Internet Stock Trading: Meaning and Features - Current Scenario - Regulating internet stock trading - IPOs on the internet - E-Commerce Act and internet stock trading - Stock index futures.

(10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|----------------------|------------------------------------|---|----------------------------|
| 1 | Anbarasu Joseph.D | Financial Services | Sultan Chand & Sons, New Delhi | 2011 |
| 2 | Bhole M.L | Financial Institutions and Markets | Tata Mc Graw Hill Publishing Company Limited, New Delhi | 2005 |
| 3 | Gordon.E & Nataraj.K | Financial Market and Institution | Tata Mc Graw Hill Publishing Company Limited, New Delhi | 2003 |
| 4 | Gurusamy.S | Financial Services and Markets | Vijay Nicole Imprints (P) Ltd, Chennai | 2004 |
| 5 | Khan Y.M | Financial Services | Tata Mc Graw Hill Publishing Company Limited, New Delhi | 2013 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|-----------------|---------------------------------|-------------------------|-----------|----------|---------------|
| 19CGP14c | ORGANISATIONAL BEHAVIOUR | CATEGORY | L | P | CREDIT |
| | | Core Elective-II | 52 | - | 3 |

Preamble

To make the students to understand the key concepts and theories of organizational behavior.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the conceptual knowledge of organizational behaviour, personal factors, psychological factors, learning, morale, group dynamics and organisational conflicts. | K1 |
| CO2 | Understand the historical development of organisational behaviour, determinants of personality, motivation, job satisfaction, discipline, causes of indiscipline. | K2 |
| CO3 | Analyse the application of types of personality, perception, motivation and morale in the organisation. | K3 |
| CO4 | Evaluate the model of organizational behaviour, theories of personality, motivation, learning, factors affecting perception and employee morale, group decision making, and grievance redressal mechanism. | K4 |
| CO5 | Gain the exposure to the challenges and opportunities for organizational behaviour | K5 |

SYLLABUS**UNIT I****Introduction to Organizational Behavior**

Organizational Behavior: Meaning and definition - Nature – Elements - Fundamental Concepts – Approaches - Historical development of organizational behavior – Process - Model of organizational behavior - Challenges and Opportunities of for organizational behavior.

(10 Hrs)**UNIT II****Individual Behavior**

Individual Behavior: Factors influencing individual behavior - Environmental factors - Personal factors - Psychological factors – Personality – Concept – Determinants – Types - Theories Perception: Meaning – Process - Factors affecting perception - Perception and its application in organization and attitude.

(12 Hrs)

UNIT III

Motivation and Morale

Learning: Meaning – Determinants - Theories – Principles - Motivation: Meaning – Nature – Need – Process - Theories (Maslow’s Theory, Herzberg’s Theory and Mc Gregor Theory) (X, Y Theory and Vrooms Expectancy Theory).

Morale: Meaning - Difference between morale and motivation - Factors affecting employees morale - Job satisfaction - Concept - Determinants - Effects. **(10 Hrs)**

UNIT IV

Group Dynamics

Group Dynamics: Meaning - Definition – Classification - Formal groups - Informal groups - Command and Task group - Interest group - Friendship group - Stages of group development - Group properties - Group behavior - Group decision making - Group effectiveness. Leadership: Functions - Style and Theories. **(10 Hrs)**

UNIT V

Organizational Conflicts

Organizational Conflicts: Definition - Process - Inter personality conflicts - Inter group conflicts - Discipline: Causes of indiscipline - Acts of indiscipline – Grievance - Meaning and Characteristics – Causes - Grievance redressal mechanism. **(10 Hrs)**

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|----------------|-----------------------|--|----------------------------|
| 1 | Gupta.B.C | Organization Behavior | Sultan Chand & Sons, New Delhi | 2014 |
| 2 | Khanka.S.S | Organization Behavior | Sultan Chand & Company, New Delhi | 2003 |
| 3 | Subba Rao.P | Personnel Management | Himalaya Publishing House, Mumbai | 2009 |
| 4 | Tirupathi.P.C | Personnel Management | Tata Mc Graw Hill Education Private Limited, New Delhi | 2012 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

| | | | | | |
|----------------|-----------------------|----------------------|----------|----------|---------------|
| 19SEP01 | CYBER SECURITY | CATEGORY | L | P | CREDIT |
| | | Skill Enhancement | 26 | - | 2 |

Preamble

To understand the basics of cyber security and the security threats in day-to-day activities.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand the basic concepts of information security and its types | K1 |
| CO2 | Obtaining the knowledge thoroughly on cyber security and its principles | K1 |
| CO3 | Deals with risk management and threats | K1,K2 |
| CO4 | Gain detailed knowledge on security issues in social media | K3,K4 |
| CO5 | Apply and work with cyber security applications in real world | K5,K6 |

SYLLABUS

Unit I

Information Security

History of Information Security - Need for Security-**Types of Security:** Physical Security –Network Security –Personal Security –Operation Security –Communication Security - Information Security Threats. (6 Hrs)

Unit II

Introduction to Cyber Security

Cyber Security: Objectives- Roles- Differences between Information Security and Cyber Security.

Cyber Security Principles: Confidentiality- Integrity – Availability. (6 Hrs)

Unit III

Risks & Vulnerabilities

Risk Meaning: Risk Management –Problems of Measuring Risk -Risk Levels-Risk Analyzes-Risk Assessment –Response to Risk Terminology-

Threats: Components of Threats-Types of Threats- **Vulnerabilities:** Computing System Vulnerabilities –Hardware Vulnerabilities-Software Vulnerabilities-Data Vulnerabilities-Human Vulnerabilities. (5 Hrs)

Unit IV

Social media

Introduction to social media: What, Why –Pros and cons- **Security issues in social media:** Mail-Facebook-Whatsapp-Twitter-Preventive and control measures. (5 Hrs)

Unit V

Case study

Impact of social media: Education -Business- Banking-Mobile –Human Life- Present generation-Indian scenario. (4 Hrs)

WEB REFERENCES

1. <https://m.youtube.com/watch?v=o6pgd8gLFHg>
2. <https://m.youtube.com/watch?v=3rl4ZjZpcHU>
3. <https://blog.barkly.com/10-fundamental-cybersecurity-lessons-for-beginners>
4. <https://5social media security risk and how to avoid them.html>
5. <https://10 cyber security twitter profiles to watch.html>
6. <https://cyber security in banking 4 trends to watch in 2017.html>
7. <https://gmail hacking security tips-indian cyber security solutions.html>
8. <https://why social media sites are the new cyber weapons of.html>
9. EBook:A complete guide to Staying Ahead in the Cyber Security Game

III SEMESTER

| | | | | | |
|----------------|--|-----------------|-----------|----------|---------------|
| 19CGP15 | ACCOUNTING FOR MANAGERIAL DECISION MAKING | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 5 |

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|----------------------|---|----------------------------|
| CO1 | Acquire the conceptual knowledge in management accounting such as scope, objectives, functions and tools of management accounting. | K1 |
| CO2 | Familiarize and understand the differences between financial accounting, cost accounting and management accounting, financial statements, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, balance sheet and Income statement significance and limitations in the preparation of fund flow and cash flow statement. | K2 |
| CO3 | Develop the application skills to evaluate the profitability and financial position of the company using comparative, common size financial statements and trend analysis, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making. | K3 |
| CO4 | Analyzing the financial statement using short-term, long-term, profitability, ratios, fund flow and cash flow statements, break even analysis. | K4 |
| CO5 | Evaluation of cash flow and fund flow position of the company and managerial applications of marginal costing and standard costing. | K5 |
| CO6 | Gain exposure in construction of balance sheet with the help of ratio analysis and budgetary control. | K6 |

SYLLABUS

UNIT I

Introduction to Management Accounting

Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Financial Statement – Meaning - Significance-Financial Statement Analysis and Interpretation - Comparative Statement, Common Size, Trend Analysis.

(18 Hrs)

UNIT II

Analysis and Interpretation of Financial Statements

Ratio Analysis - Significance and Limitations of Ratio Analysis - Classification of Ratios - Analysis of Short term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Market Test Ratios - Analysis of Capital Structure - Construction of Balance Sheet. (19Hrs)

UNIT III

Fund Flow Analysis

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance of Funds Flow statements – Limitations – Schedule of changes in working capital – Funds from operations - Ledger Accounts with Adjustments - Preparation of Funds Flow statement.

Cash Flow Analysis

Cash Flow statement - Meaning – Significance – Limitations - Comparison between Fund Flow statement and Cash Flow statement – Calculation of cash from Operating Activities (As per AS3 Revised Norms)– Cash from Investing Activities – Cash from Financing Activities - Preparation of Cash Flow Statement . (18Hrs)

UNIT IV

Marginal Costing

Marginal Costing – Meaning – Advantages – Limitations - Break Even Analysis - Managerial Applications of Marginal Costing.

Standard Costing

Definition-estimated cost Vs standard cost- historical cost Vs standard cost – standard cost Vs budgetary control- advantages and limitations of standard cost – setting the standard- determination of standard cost – analysis of variance – material variance- labour variance and overhead variance. (18Hrs)

UNIT V

Budgetary Control

Budget--Meaning, need, objectives, budget manual- budget period-classification of budget – budget and forecast- budgeting- budgetary control-objectives- preparation of different budgets- flexible budget-sales budget-production budget-selling and distribution overhead budget- material budget- cash budget- master budget- Zero base budgeting. (18Hrs)

Note: Distribution of Marks: Theory 40 % and Problem 60 %.

Books for Reference

| S.No | Authors | Title | Publishers | Year of Publication |
|------|--|---------------------------|--|---------------------|
| 1 | Khan M.Y and Jain P.K. | Management Accounting, | TataMcGrew Hill Publishing Company Limited New Delhi | 2007 |
| 2 | Ramachandran R and Srinivasan R | Management Accounting, | Srirampublications Tirchy | 1996 |
| 3 | Reddy T.S and Hariprasad Reddy Y | Management Accounting, | Margham Publications Chennai | 2015 |
| 4 | Sharma R.K and Shashi. K. Gupta | Management Accounting, | Kalyani Publication Chennai. | 2016 |
| 5 | Srinivasan N.P and Sakthivel Murugan M | Accounting for Management | S.Chand & Company, New Delhi. | 2004 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

| | | | | | |
|----------------|---------------------------|-----------------|-----------|----------|---------------|
| 19CGP16 | APPLIED DIRECT TAX | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 4 |

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the knowledge about the basic concepts of income tax like income, assessee, previous year, assessment year, agricultural income, residential status, exempted incomes and tax authorities. | K1 |
| CO2 | Understand the rules and provisions of income tax under the five heads of income, Salaries, House Property, Profits and Gains of Business or profession and Capital gain. | K2 |
| CO3 | Familiarize with the computation of income tax for an individual and the procedure for e-filing of returns. | K3 |
| CO4 | Analyse and apply the permissible exemptions and deductions in income under Income tax Act. | K4 |
| CO5 | Assess the income of an individual and suggest suitable tax planning measures to get maximum tax benefit admissible under Indian Income tax Act. | K5 |
| CO6 | To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns. | K6 |

SYLLABUS

UNIT I

Residential Status and Scope of Income

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Exempted Incomes.

(15 Hrs)

UNIT II

Income from Salary and House Property

Computation of Income from Salaries and Income from House property. (15 Hrs)

UNIT III

Income from Business or Profession and Capital Gain

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain.

(15 Hrs)

UNIT IV

Income from Other Sources

Computation of Income from other sources – Set-off and Carry Forward of Losses – Deductions from Gross Total Income – Assessment of Individuals. (18 Hrs)

UNIT V

Tax Planning

Tax planning: Meaning, Objectives and Types – Tax evasion Vs Tax avoidance - Income Tax Authorities – Procedure of e-filing – Procedure for refund of income tax. (15 Hrs)

Distribution of Marks: Theory 40% and Problems 60%.

Books for Reference

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|-----------------------|---------------------------|--|----------------------------|
| 1 | Dinkar Pagare | Tax Laws | S.Chand & Sons, New Delhi | 2019 |
| 2 | Gaur V.P & Narang D.B | Income Tax Law & Practice | Kalyani Publishers, New Delhi. | 2019 |
| 3 | Lal.B.B, Vanshist. N. | Direct Taxes | I.K. International Publishers, New Delhi | 2019 |
| 4 | Malhotra.H.C. | Income Tax Law & Accounts | Sahithya Bhavan Publishers, Agra | 2019 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

III SEMESTER

| | | | | | |
|----------------|-----------------------------|-----------------|-----------|----------|---------------|
| 19CGP17 | FINANCIAL MANAGEMENT | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 4 |

Preamble

To enable the learners to make use of financial management tools for effective financial decision making.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire the basic knowledge on financial management, risk, return, capital structure, trading on equity, leverage, cost of capital, capital budgeting, payback period, capital rationing, dividend payout, retained earnings, gross working capital and net working capital. | K1 |
| CO2 | Understand the concept of financial decisions, theories of capital structure, operating and financial leverage, determination of cost of capital, capital budgeting process, relevance and irrelevance concept of dividend policy, components of working capital management such as cash, credit and inventory management. | K2 |
| CO3 | Develop the application skill on the organizational structure of financial management, optimum security mix of total capitalization, methods of calculation of cost of capital for different securities, capital budgeting techniques, dividend policy decisions and estimating working capital requirements of a firm. | K3 |
| CO4 | Analyse the role of financial manager in financial decision making such as capital structure decisions, capital budgeting decisions, dividend policy decision and working capital decisions. | K4 |
| CO5 | Evaluate the theories of capital structure, capital budgeting proposals, theories of dividend policy and evaluation of credit and collection policies. | K5 |
| CO6 | Gain confidence to become a dynamic financial manager. | K6 |

SYLLABUS

Unit – I

Financial Management

Meaning, Nature, scope, objectives and importance - Role and functions of Financial Management – Financial decisions – Sources of finance – Short-term and Long-term finance - Organisation of financial Management - Risk and Return analysis. **(15 Hrs)**

Unit – II Capital Structure, Cost of Capital and Leverage

Meaning of capital structure – Factors influencing capital structure – Pattern of capital structure – Theories of Capital Structure – Net Income Approach(NI approach) – Net Operating Income Approach (NOI approach) – Modigliani Miller Approach (MM approach)

Cost of Capital – meaning – concept of cost of capital – Importance - determination of cost of capital – cost of debt – cost of preference capital , cost of equity capital and cost of Retained earnings – weighted average cost of capital.

Leverages : Types of Leverage - Financial Leverage - Operating Leverage and Combined Leverage. (15 Hrs)

Unit – III Capital Budgeting

Capital Budgeting: meaning, significance – process of capital budgeting – capital expenditure decisions – methods of ranking investment proposals – Techniques of Capital Budgeting : Pay-back period method, Average rate of return method, net present value method, internal rate of return method, Profitability index method – Limitations of capital budgeting – Capital Rationing.

Unit – IV Working Capital Management

Need for working capital – types – estimating working capital requirements – Management of cash –motives for holding cash – controlling inflow and outflow of cash – determination of minimum level of cash – Management of Receivables- Formulating suitable credit & collection policies- Management of Inventories – Objectives – Tools and Techniques of Inventory Management – Determination of levels of stock – ABC Analysis – VED Analysis.

(18 Hrs)

Unit –V Dividend Policy

Factors influencing the size of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend- mechanics of dividend distribution – Theories of dividend policy – Irrelevance concept of dividend(Miller & Modigliani Theory) – Relevance concept of dividend ((Walter’s & Gordon’s approach).

(15 Hrs)

Distribution of Marks: Theory 60% and Problems 40%.

Books for Reference

| S.No | Authors | Title | Publishers | Year of Publication |
|------|------------------------------|--|---|---------------------|
| 1 | Khan M.Y., Jain P.K | Financial Management | Tata McGraw-Hill Publishing Company Limited, New Delhi. | 2008 |
| 2 | Maheswari S.N | Financial Management Principles & Practice | Sultan Chand & Sons, New Delhi. | 2014 |
| 3 | Pandey I.M | Financial Management | Vikas Publishing House Ltd, New Delhi. | 2013 |
| 4 | Shashi K.Gupta Sharma R.K | Financial Management | Kalyani Publishers, Chennai. | 2006 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

III SEMESTER

| | | | | | |
|---------|----------------------|----------|----|---|--------|
| 19CGP18 | BUSINESS ENVIRONMENT | CATEGORY | L | P | CREDIT |
| | | Core | 65 | - | 3 |

Preamble

To make the students to familiarize the environment suitable for business.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire the conceptual knowledge on economic and non-economic environment in business, industrial policies and different types of economic system. | K1 |
| CO2 | Understand the diverse environment of business, the concepts of privatization, globalisation and the functions of financial institutions, FDIs and MNCs. | K2 |
| CO3 | Analyze the impact of various environments on business, the pros and cons of new industrial policy, benefits and arguments against privatization, achievements and failures of economic planning. | K3 |
| CO4 | Instill knowledge on national and international opportunities for business. | K4 |
| CO5 | Gain confidence to venture up in a globalised environment. | K5 |

SYLLABUS

UNIT I

An overview of Business Environment

Concept of Business Environment – Significance- Types of Environment: Internal, External, Micro and Macro Environment-Impact of Environment on Business and strategic decision-culture and Business- Social responsibilities-Business Ethics. (13 Hrs)

UNIT II

Industrial Policies and Regulations

Industrial policy upto 1991 –New Industrial policy- Industrial policy in Public, Private, Joint and Co-operative sectors –Industrial Licensing – Privatization and Disinvestment – Ways of Privatization –Benefits of Privatization –Arguments for and against Privatization- Privatization in India. (13 Hrs)

UNIT III

Economic Environment

Economic system- Meaning –Characteristics- Types of Economic System- Capitalism, Socialism –Mixed economy- Economic Planning –Nature, Scope and Significance of economic planning in India- Achievements and Pitfalls of economic planning- Role of Government as a regulator.

(13 Hrs)

UNIT IV

Technological and Financial Environment

Features of Technology- Technology and society- Technology and economy- Impact of Technology- Restraints of Technological growth- Technology Policy- Status of Technology in India.

Financial Environment: Industrial finance institutions –IDBI-IFCI-ICICI-SFC-EXIM Bank - Discount and Finance Houses of India-Institutions for small industries.

(13 Hrs)

UNIT V

Global Environment

Globalisation of business- Meaning-Features of Globalisation - Essential conditions for globalisation- Foreign Market entry- strategies- Globalisation of Indian Business- MNC – Meaning- MNC and International trade –Merits and demerits – Perspectives – MNC in India.

(13 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|----------------------|--|---------------------------------------|----------------------------|
| 1 | Aswathappa. K | Essentials of Business Environment | Himalaya Publishing House, New Delhi | 2014 |
| 2 | Avadhani V.A | Investment and Securities markets in India | Himalaya Publishing House, New Delhi | 2010 |
| 3 | Franchise Cherunilam | Business Environment | Tata McGraw Hill Companies, New Delhi | 2008 |
| 4 | Gupta C.B | Business Environment | Sultan Chand & Sons, New Delhi | 2009 |
| 5 | Upandhya. C | Business Environment | Tata McGraw Hill Companies, New Delhi | 2011 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

III SEMESTER

| | | CATEGORY | L | P | CREDIT |
|---------|------------------------|----------|---|---|--------|
| 19CGP20 | INSTITUTIONAL TRAINING | Core | - | - | 1 |

Rules Governing Institutional Training

- Each student should undergo Institutional Training during second semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organisations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional Training Report (two copies) within forty five days after reopening of the college for the third semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 100 marks.
- **Break up of 100 Marks:**
 - Work Diary : 20 Marks
 - Evaluation of Report : 40 marks
 - Viva - voce Examination : 40 marks

100 marks

- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The final mark list will be handed over to the Controller of Examination by the Head of the Department.
- The result will be published along with the third semester examination result.

III Semester

| ELEMENTS OF TAXATION | CATEGORY | L | P | CREDIT |
|----------------------|---------------|----|---|--------|
| | Open Elective | 39 | - | 3 |

(For other Major Students)

Preamble

To equip the students to understand the basic knowledge in income tax and GST.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire the knowledge in definitions of taxation, income, assessee, assessment year, previous year and GST | K1 |
| CO2 | Familiarize and understand the canons of taxation, advantages and limitations of direct and indirect tax, GST and Customs duty. | K2 |
| CO3 | Develop the application skills to compute salary income, house property income and Income from other sources | K3 |
| CO4 | Analyse the applicability of appropriate deductions in income tax to individuals. | K4 |
| CO5 | Evaluate the direct and indirect taxation system in India. | K5 |

SYLLABUS

UNIT I

Concepts of Taxation

Meaning of tax – Importance - Canons of taxation, Types of Taxes: Direct & Indirect taxes – Features, advantages and limitations (7 Hrs)

UNIT II

Income Tax: Basic concepts of Income tax – Income tax Act, 1961, Definitions: Income, Assessee, Assessment year, previous year – Heads of Income- Gross total Income. (8 Hrs)

UNIT III

Salary and House Property Income:

Income from Salary – Income from House Property (Simple problems) (9 Hrs)

UNIT IV**Income from Other Sources, Deductions and tax liability:**

Income from other sources – Basic deductions for individuals – Computation of Tax liability.
(Simple problems) **(8 Hrs)**

UNIT V**Indirect tax**

GST – Meaning – History - Features – GST councils – GST rates – Customs Duty-Meaning,
features and types. **(7 Hrs)**

Distribution of Marks: Theory 60% and Problems 40%

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|--------------------------|---------------------------------|--|---------------------|
| 1 | Dinkar Pagare | Tax Laws | S.Chand & Sons, New Delhi | 2017 |
| 2 | Gaur V.P & Narang D.B | Income Tax Law & Practice | Kalyani Publishers, New Delhi. | 2017 |
| 3 | Lal.B.B, Vanshist. N. | Direct Taxes | I.K. International Publishers, New Delhi | 2017 |
| 4 | Malhotra.H.C. | Income Tax Law & Accounts | Sahithya Bhavan Publishers, Agra | 2017 |

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

III SEMESTER

| | | | | | |
|-----------------|------------------------|----------------------|----------|----------|---------------|
| 19CGP21a | GREEN MARKEITNG | CATEGORY | L | P | CREDIT |
| | | Core Elective-III | 52 | - | 3 |

Preamble

To make the students aware of the imminent threat of depleting natural resources and the responsibility of business to be socially responsible with green products and practices for sustainable futures.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the basic knowledge of green marketing ethics, green environment, green labeling, branding, supply and demand and green products. | K1 |
| CO2 | Understand the concept of green marketing stakeholders, target market, price elasticity and competitive action, factors influencing the green marketing. | K2 |
| CO3 | Develop the application skill pre and post purchase process, new green product innovation and implementation of green markets strategies. | K3 |
| CO4 | Analyze market segmentation, future trends in green marketing and career opportunities. | K4 |
| CO5 | Evaluate the legal framework in green marketing and consumer decision making. | K5 |
| CO6 | Gain confidence in the green environment and co-operate with global changes. | K6 |

SYLLABUS

UNIT I

Overview of Green Marketing

Introduction – Evolution – Emerging Trends – Green Marketing Stake holders – Ethics and Social Responsibility of Green Marketing – Factors Influencing Green Marketing – Green marketing in India – Legal Framework in Green Marketing. (10 Hrs)

UNIT II

Environment and Household Consumption:

Interaction between environment and consumption – Factors influencing environment and household consumption – Consumer Decision making process-Pre and Post purchase Process. (10 Hrs)

UNIT III

Market Analysis

Market Segmentation – Target Market – Market Positioning – Green Marketing Labeling- Branding – Demarketing. (10 Hrs)

UNIT IV

Green Marketing Product and Pricing

Green Product and Process innovation framework – Pricing – Pricing Strategies – Supply and Demand – Price Elasticity – Legal Constraints – Competitive actions. (12 Hrs)

UNIT V

Development of an Integrated Green Marketing Framework

Implementation of green Marketing Strategies – Feedback and Control - Measuring Performance and take action – Future Trends in Green Marketing – Career Opportunities in Green Marketing.

(10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|---------------------|--|---------------------------------|---------------------|
| 1 | Jacquelyn A. Ottman | The New Rules of Green Marketing: Strategies, Tools and Inspiration for Sustainable Branding | Koehler Publishers | 2011 |
| 2 | Jacquelyn A. Ottman | Green Marketing: Opportunity for innovation | NTC Business Books | 1998 |
| 3 | John Grant | The Green Marketing Manifesto | Wiley, John & Sons Incorporated | 2009 |
| 4 | Joel Makower | Strategies for the Green Economy: Opportunities and Challenges in the New World of Business | McGraw-Hill | 2008 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

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|----------|-----------------|----------------------|----|---|--------|
| 19CGP21b | PROJECT FINANCE | CATEGORY | L | P | CREDIT |
| | | Core Elective-III | 52 | - | 3 |

Preamble

To equip the learners with identification of project and its financial feasibility.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire the basic knowledge in project, characteristics, incentives, subsidies, source of finance, equity financing, and debt financing and corporate governance. | K1 |
| CO2 | Understand the phases of project life cycle, project scheduling, importance of project report, steps involved in project identification, internal and external finance, venture capital and financial structure | K2 |
| CO3 | Develop the application skill, Gantt chart and network techniques, capital structure, project contracts and financing power project. | K3 |
| CO4 | Analyse Project appraisal through market analysis, technical analysis, financial analysis, economic and environmental analysis, cost of project and working capital advances. | K4 |
| CO5 | Evaluate the project appraisal, various types of industrial finance and infrastructure finance. | K5 |
| CO6 | Gain practical exposure in financing power, telecommunication projects. | K6 |

SYLLABUS

Unit I Project

Meaning- Definition – Need- Characteristics – Objectives of project – classification of project – Dimensions and aspects of projects – phases of a project - Project Life Cycle – project scheduling – Gantt charts and network techniques. **(10 Hrs)**

Unit II

Project Identification, Reports and Appraisal

Meaning – steps involved in project identification- market analysis, technical analysis, financial analysis, economical and environmental analysis - Project report- importance - components and contents of a project report – project appraisal – meaning – incentives and subsidies. **(10 Hrs)**

Unit III

Financial Estimates and Sources of Finance

Finance- cost of project – means of finance - types of industrial finance - Sources of finance for a project – internal and external finance – role of commercial banks. **(10 Hrs)**

Unit IV

Financing for Projects

Capital structure- inter accruals- equity financing – preference financing – debt financing – angel financing - offerings – term loans –working capital advances –venture capital. **(10 Hrs)**

Unit V

Financing Infrastructure Projects

Project configuration – key project partners – project contracts – financial structures and corporate governance – financing a power project –financing telecommunication projects- infrastructure finance scenario in India. **(12 Hrs)**

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|--|---------------------------------|---|---------------------|
| 1 | Andrew fight | Introduction to Project Finance | Pearson Education Publishers, New Delhi | 2005 |
| 2 | Benjamin C. Esty | Modern Project Finance | Himalaya Publishing House, Mumbai | 2004 |
| 3 | Graham D Vinter, Gareth Price, David Lee | Project Finance: A Legal Guide | Sweet & Maxwell, UK | 2013 |
| 4 | Machiraju H.R | Introduction to Project Finance | Vikas Publishing House, Bengaluru. | 2001 |
| 5 | Yescombe E.R | Principles of Project Finance | Prentice Hill of India Private Ltd, New Delhi | 2002 |

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

III SEMESTER

| | | | | | |
|----------|------------------------|-----------------------|----|---|--------|
| 19CGP21c | LABOUR LEGISLATIONS | Category | L | P | Credit |
| | | Core Elective -III | 52 | - | 3 |

Preamble

To enable the student is well versed in the concepts and provisions of labour laws to be implemented and followed in business

Course Outcomes

On successful completion of this course

| CO Number | CO Statement | Knowledge level |
|-----------|---|-----------------|
| CO1 | Acquire the basic knowledge on various acts of labour legislation to be practiced in business | K1 |
| CO2 | Understand the provisions of the various labour acts | K2 |
| CO3 | Develop the application skill in the calculation of wages, minimum wages, bonus and gratuity | K3 |
| CO4 | Analyse the various provisions relating to settlement of industrial disputes | K4 |
| CO5 | Evaluate the provisions relating to payment of gratuity and bonus | K5 |

UNIT I

Factories Act 1948

Objects, provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories – Duties of occupier/Manager and their obligations under the Act; Power of the authorities under the Act; penalty provisions. (10 Hrs)

UNIT II

Workmen Compensation Act, 1923

Objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation. (10 Hrs)

UNIT III

Industrial Disputes Act, 1947

Objects, Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards : strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair labour practices; miscellaneous provisions. **(10 Hrs)**

UNIT IV

Wages and Benefits

Wages and Benefits : a) Payment of Wages Act, 1936 : objects, responsibilities, fixation of wage periods, time payment, deduction and fines; maintenance of records and registers, inspectors.

b) Minimum Wages Act, 1948 : objects, provisions, procedure for fixing and revising minimum wages, fair wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties. **(10 Hrs)**

UNIT V

Payment of Gratuity Act

Definition- Payment and forfeiture of Gratuity and Exemption – Compulsory Insurance and protection of Gratuity – Determination and recovery of Gratuity.

Payment of Bonus Act 1965 – objects – computation, and determination of Bonus, eligibility and payment, provisions for new companies – Eligibility and disqualification for Bonus. **(12 Hrs)**

BOOKS FOR REFERENCE:

| S. No. | Author | Title | Publisher | Year |
|---------------|-------------------------------|-----------------------------|---------------------------|-------------|
| 1 | Gogna. P.P.S | Business and Industrial law | S. Chand and Company | 2010 |
| 2 | Gulhan .S.S. Kapoor . G. K | Mercantile Law | New Age International | 2009 |
| 3 | Kapoor . N.D. | Elements of Industrial Law | Sultan Chand Publication | 2016 |
| 4 | Padhi. P.K. | Labour and Industrial law | Sultan Chand Publications | 2010 |
| 5 | Senapathi. R | Legal Aspects of Business | Lakshmi Publications | 2007 |
| 6 | Shukla. M.C. | Mercantile Law | S. Chand and Company | 1998 |
| 7 | Sumathi. S. Saravanavel. P | Legal Aspects of Business | Eswar Press | 2017 |
| 8 | Tulsan. P.C. | Business and Industrial law | S. Chand and Company | 2010 |

III Semester

| | | | | | |
|----------|-----------------------|------------|---|---|--------|
| 19PEPCG1 | BANKING AND INSURANCE | CATEGORY | L | P | CREDIT |
| | | Self Study | | - | 2 |

Preamble

To make the students to gain fundamental knowledge in banking and insurance principles.

Course Outcomes

On the successful completion of the course, students will be able to

Course Outcomes:

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Gain the conceptual knowledge of banking, Banker and Customer, Electronic banking, insurance, Life insurance and Non-life insurance | K1 |
| CO2 | Understand the functions of commercial banks and central banks-kinds of insurance and advantages of insurance | K2 |
| CO3 | Enrich the knowledge in application of electronic banking, Electronic Clearing Services (ECS) and Electronic Fund Transfer(EFT), Telemarketing-electronic cheque-credit cards-debit cards-smart cards, Insurance documents-nomination and assignments-alteration- | K3 |
| CO4 | Analyze the Recent Developments in Banking, IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning. | K4 |

SYLLABUS

Unit-1

Introduction to Banking

Origin of banks-Definition of banking- Classification of banks- Banker and Customer – Definition – Relationship - Functions of Commercial Banks - Recent Developments in Banking.

Unit – II

Modern banking services

Electronic banking-meaning-automate teller machine-internet banking-Electronic Clearing Services (ECS)-Electronic Fund Transfer(EFT)-Telemarketing-electronic cheque-credit cards-debit cards-smart cards

Unit – III

Introduction to Insurance

Meaning – definition-nature-principles-kinds of insurance – benefits of insurance-classification of insurance.

Unit – IV

Life insurance

Life insurance-features –advantages-types of Life insurance policies - Insurance documents-nomination and assignments-alteration-revival-policy loans-surrender value and paid up value.

Unit - V

RBI and IRDA

RBI – Functions – Reserve Bank of India and Agricultural Credit – RBI and Industrial Finance - IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|-------------------------------|-----------------------------------|--|----------------------------|
| 1 | Gordon . E & Gupta P.K. | Banking and Insurance | Himalaya Publishing House,New Delhi | 2012 |
| 2 | Jyotsna Sethi &Nishwan Bhatia | Elements of Banking and Insurance | PHI Learning Private Limited,New Delhi | 2012 |
| 3 | Mishra M.N. | Modern concepts of insurance | Sultan Chand & Company Ltd., New Delhi | 2004 |
| 4 | Periasamy. P | Principles &practice of Insurance | Himalaya Publishing House | 2010 |

IV SEMESTER

| | | | | | |
|----------------|-------------------------------|-----------------|-----------|----------|---------------|
| 19CGP22 | INTERNATIONAL BUSINESS | CATEGORY | L | P | CREDIT |
| | | Core | 78 | - | 4 |

Preamble

To equip the students with knowledge of international business.

Course Outcome

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the basic knowledge of the terms used in international business such as foreign trade, current account, capital account, balance of payment, Euro currency market, international monetary fund, export marketing, Tariff /Non Tariffs and foreign exchange rate. | K1 |
| CO2 | Understand the role of foreign trade – Trends / principles of BOP – Euro Currency market- Role of GATT, WTO, World Bank and IMF in foreign trade. | K2 |
| CO3 | Acquire the application skills in correction of adverse BOP, export Vs domestic marketing and documents used in foreign trade. | K3 |
| CO4 | Develop the analytical skills in past trends, present position and prospects of composition and direction of foreign trade, analysis of export market- factors influencing fluctuations in foreign exchange, project consultancy and export services. | K4 |
| CO5 | Evaluation of conditions of favourable and adverse balance of payment, functions of export marketing, feasibility of market entry, exchange control system in India – position of balance of payments through current and capital account – determination of foreign exchange rates. | K5 |

SYLLABUS

UNIT – I

An overview of International Business

International Business - Meaning, Nature and Scope – Evolution – Factors contributing to changing scenario of International Business – Stages of International Business – Modes of entry – Goals of International business – advantages and problems – Major trends in International business.

Balance of payment – meaning – components: Current Account position and Capital Account position – Principles of BOP – favourable and adverse BOP - Correction of adverse BOP. (18 Hrs)

UNIT – II

Euro Currency Market

Euro Currency Market – Meaning – Origin and growth – Scope -Features - and Factors contributing to growth of Euro market – advantages and disadvantages.

International Economic Organisations: General Agreement on Tax and Tariff – World Trade Organisation – International Monetary Fund - World Bank. (15 Hrs)

UNIT – III

Export Marketing

Export marketing – Meaning – Definition – Salient features – Functions – differences between export marketing and domestic marketing – Export barriers – Tariff and non-tariff – Export Market Analysis - Export Promotion measures to Indian exporters. (15 Hrs)

UNIT – IV

Composition and Direction of Foreign Trade

Composition and direction of India's imports and exports – Project consultancy and Service exports – Important documents used in foreign trade. (15 Hrs)

UNIT – V

Foreign Exchange Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India. (15 Hrs)

Distribution of Marks: Theory 100 %.

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|---------------------------|--|--------------------------------------|---------------------|
| 1 | P.Subba Rao | International Business Texts and Cases | Himalaya Publishing House, New Delhi | 2017 |
| 2 | Franchis Cherunilam | International Trade | Himalaya Publishing House, New Delhi | 2005 |
| 3 | Rathore and Rathore | Export Marketing | Himalaya Publishing House, New Delhi | 2006 |
| 4 | Jacob Cherian and B.Parab | Export Marketing | Himalaya Publishing House, New Delhi | 2001 |
| 5 | Foreign Exchange | C.Jeevanandam | Sultan Chand & Sons, New Delhi. | 2003 |
| 6 | Varshney & Bhattachariya | International Marketing Management | Sultan Chand & Sons, New Delhi. | 2003 |
| 7 | T.A.S. Balagopal | Export Marketing | Himalaya Publishing House, New Delhi | 1996 |

Power Point Presentation, Quiz, Assignment, Group Discussion, Discussion with Industrialists, Seminars, Experience Discussion, Debate, Brain Storming.

IV SEMESTER

| | | | | | |
|---------|-----------------------|----------|----|---|--------|
| 19CGP23 | INVESTMENT MANAGEMENT | CATEGORY | L | P | CREDIT |
| | | CORE | 78 | - | 4 |

Preamble

To equip the learners to familiarize the investment avenues to minimize the investment risk.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire the basic knowledge on investment, speculation, gambling, capital market, new issue market, investment in bonds, equity and preference shares, fundamental and technical analysis and investment portfolio management. | K1 |
| CO2 | Understand the concepts of investment media, features of investment programme, listing of securities, investment in mutual fund, National savings scheme, company analysis, industry analysis, methods of portfolio management, capital assets pricing model. | K2 |
| CO3 | Application of fundamental and technical analysis for security evaluation, portfolio selection and diversification of portfolio. | K3 |
| CO4 | Analyse the functions of stock exchange, B.S.E, N.S.E trading activities, technical analysis and impact on capital assets pricing model. | K4 |
| CO5 | Evaluation of capital market, stock exchange market, security evaluation, Markowitz and Sharpe's Model. | K5 |
| CO6 | Gain confidence in taking investment decisions in real life situation. | K6 |

SYLLABUS

UNIT – I

Nature and Scope of Investment Management

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – features of investment Programme – Investment Process – Development of Financial system in India. (Theory only) (15Hrs)

UNIT – II

Financial Market in India

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI - its Role and guidelines. (Theory only)
(15Hrs)

UNIT – III

Investment Alternatives

Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme-LIC. (Theory only)
(15Hrs)

UNIT-IV

Fundamental and Technical Analysis

Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. (Theory only)
(15Hrs)

UNIT-V

Portfolio Management

Nature, Scope – Traditional Vs Modern Portfolio Analysis - Markowitz Theory- Sharpe's Model - Portfolio selection and diversification-optimal portfolio - Techniques of Portfolio Revision –Needs and Problems - Capital Asset Pricing Model(CAPM). (both theory & problems)
(18Hrs)

Distribution of Marks: Theory 80% and Problems 20%.

Books for Reference

| S. No | Authors | Title | Publishers | Year of Publication |
|--------------|------------------|-----------------------|---------------------------------------|----------------------------|
| 1 | Bhalla .V.K | Investment Management | S.Chand & Company Ltd, New Delhi. | 2005 |
| 2 | Natarajan.L.Dr. | Investment Management | Margham Publications, Chennai. | 2014 |
| 3 | Preeti Singh | Investment Management | Himalaya Publishing House,New Delhi. | 2017 |
| 4 | Yokesh Maheswari | Investment Management | Himalaya Publishing House, New Delhi. | 2008 |

Power Point Presentation, Quiz, Assignment, Group Discussion, Discussion with Industrialists, Seminars, Experience Discussion, Debate, Brain Storming.

IV SEMESTER

| | | | | | |
|---------|----------------------|----------|----|---|--------|
| 19CGP24 | APPLIED INDIRECT TAX | CATEGORY | L | P | CREDIT |
| | | Core | 52 | - | 4 |

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

On the successful completion of the course, the students will be able to

| CO Number | CO Statements | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax. | K1 |
| CO2 | Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST, IGST, time of supply of goods, Levy and collection of GST and Registration of GST | K2 |
| CO3 | Familiarize the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST. | K3 |
| CO4 | Analyse the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit. | K4 |
| CO5 | Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services. | K5 |
| CO6 | To gain confidence in valuation of GST. | K6 |

SYLLABUS

UNIT I

Introduction to Indirect Taxation

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes -- Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments.

(10 Hrs)

UNIT II

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods – Customs Tariff Act 1985 - Customs Duty Drawback.

(10 Hrs)

UNIT III

Goods and Service Tax

Goods and service tax - an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST. (10 Hrs)

UNIT- IV

Time and Place of Supply and Registration

Time of Supply: Meaning – Time of supply of goods – Time of supply of services – Time of supply of services in case of Supply by Associated Enterprises located outside India – change in Rate of Tax. Place of Supply - value of supply.

Registration procedure under GST – compulsory registration - deemed registration – voluntary registration – Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns - Electronic ledgers – electronic liability ledger – electronic credit ledger- GSTN Portal

(12 Hrs)

UNIT V

Levy and Collection of GST

Levy and Collection of tax under GST – definitions for important terms: Goods, Services, Supplier, Business, manufacturer, casual trader, aggregate turnover, input tax and output tax.

Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. (10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|-------------------------------------|----------------------------|--|---------------------|
| 1 | Bangar, V and Bangar, Y | Beginner's Guide to GST | Aadhya Prakashan Publishers, Allahabad | 2017 |
| 2 | Manavalan, V.P | GST Law & Practice | Sitaraman & Co. Pvt. Ltd., Chennai | 2017 |
| 3 | Misshra, A. | GST Law & Practice | Taxmann Publications Pvt. Ltd., New Delhi. | 2017 |
| 4 | Prasad, L.V.R. and Kirankumar, G.J. | Goods and Services Tax | P.K. Publishers, Chennai | 2017 |
| 5 | Sodhani, V. and Sodhani, D. | GST Manual with GST Tariff | Snow White Publications Pvt. Ltd., Mumbai | 2017 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

| | | | | | |
|-----------------|--------------------|----------------------|----------|----------|---------------|
| 19CGP26a | E-MARKETING | CATEGORY | L | P | CREDIT |
| | | Core Elective-III | 52 | - | 3 |

Preamble

To help students to understand the concept of E-Marketing and its applications and to make the students aware of modern methods and techniques of E-Marketing.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire knowledge in E-marketing, E-branding, E-buying, E-buyer behaviour, different online pricing methods, web advertising, online advertising and internet marketing. | K1 |
| CO2 | Understand the concepts of marketing electronically, consumer behaviour model in electronic era, online consumer behaviour model, tools of E-marketing, difference between E-marketing and traditional marketing, different online distribution channels and E-communication tools. | K2 |
| CO3 | Develop the application skills related to technologies available in E-marketing, determinants of online shopping, building E-branding strategies, and theoretical frame work of consumer behaviour. | K3 |
| CO4 | Enrich the analytical skill on E-marketing applications, issues, challenges and opportunities for E-marketing, different pricing strategies associated with electronic buying, online consumer buying behaviour at different purchase stages, risk associated online shopping. | K4 |
| CO5 | Evaluation of E-marketing in the global perspective, advantages and disadvantages of E-marketing, online distribution channel, Consumer's satisfaction in online environment, trends in internet advertising. | K5 |
| CO6 | Gain confidence in E-marketing applications and tools independently. | K6 |

SYLLABUS

UNIT – I

E-Marketing

Introduction – Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E-Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing.

(10 Hrs)

UNIT – II

E-Branding

Meaning – Brands in the digital age – Building brand in cyber land – Importance of E-Branding in cyber world – E- Brand building strategies – International E-Branding strategies.

(10 Hrs)

UNIT – III

E-Buyer behavior:

Consumer buying behavior in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer's satisfaction in online environment.

Online Pricing Strategies: fixed pricing, transparency pricing, dynamic pricing and renting pricing. (12 Hrs)

UNIT – IV

E-Buying:

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping.

Online distribution channel metrics: B2C, B2B, C2B, and C2C markets. Online channel intermediaries- functions of online distribution channel. (10 Hrs)

UNIT – V

E-marketing communication tools

E-mail, permission marketing, viral marketing and location based marketing. Trends in internet advertising –online sales promotion offer

E-marketing in global perspective- E-marketing in Indian context (10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|---|---|---|---------------------|
| 1 | .Bijal Zaveri Amin | The Impact of E- Marketing on E- Buyer Behaviour | Rajkamal Press, Delhi | 2013 |
| 2 | .Ranchna Jawa, Harish Kumar, Nikhini Athili | E-marketing | Singhal publication | 2017 |
| 3 | Rob Stokes | E-marketing: The essential guide to marketing in a digital world | Quirk e marketing (pty) Ltd; 5 the edition | 2014 |
| 4 | Strauss .J and Frost .R. | E-Marketing | Sixth Edition, PHL learning Private LTD, New Delhi. | 2014 |
| 5 | Suman KumarKanth, sanjayMohapatra | E-marketing | WileyIndiaPVTLLID. | 2013 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

| | | | | | |
|-----------------|---|-----------------|----------|----------|---------------|
| 19CGP26b | INTERNATIONAL FINANCIAL MANAGEMENT | CATEGORY | L | P | CREDIT |
| | | Core | 52 | - | 3 |
| | | Elective- IV | | | |

Preamble

To enable the students to acquire knowledge in international financial system in the changing global scenario.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|----------------------|--|------------------------|
| CO1 | Acquire knowledge of international financial management, international monetary system, spot market, futures, options, SWAPS, FDI and financing of current assets. | K1 |
| CO2 | Understand the concepts of Gold standards, international financial management Vs Domestic financial management, benefits of international investing, cost and benefits of FDI and functions of international financial institutions. | K2 |
| CO3 | Familiarize the application skills in participating foreign exchange market, derivatives and international portfolio management. | K3 |
| CO4 | Analyse the different monetary system with Indian monetary system, strategy for FDI, International investment analysis and management of working capital. | K4 |
| CO5 | Evaluate the function of international finance, performance of the world bank, IFC, Asian development bank. | K5 |
| CO6 | Gain practical exposure to become a potential player in the international financial market. | K6 |

SYLLABUS

UNIT I:

International Financial Management – An Overview

Nature-Scope-Functions and importance of international financial management-Factors leading to International financial function - International financial management and domestic financial management.

International monetary system: Gold standards – Bretton wood system – European monetary system - Economic Monetary Union (EMU). **(10 Hrs)**

UNIT II:

Foreign Exchange Management And Derivative

Foreign exchange market – Meaning - Definition – Characteristics – Classification – Functions – Structure – Participants of Foreign Exchange Market – Factors affecting Foreign Exchange Market.

Spot Market – Features. Forward Market – Features. Futures – Currency Futures – Options – types of Options – Future option and Currency option. SWAPS – Features – Types of SWAPS. **(12 Hrs)**

UNIT III:

International Investment Analysis

International investment analysis – Meaning – International portfolio management – risks and benefits of international investing – Foreign Direct Investment (FDI) – Meaning and definition – Types- Determinants of FDI – strategy for FDI – Cost and benefits of FDI. **(10 Hrs)**

UNIT IV:

International Working Capital Management

Working capital policy – Cash management – steps in management of cash - receivables management – Management of inventory – Financing of current asset. **(10 Hrs)**

UNIT V:

International Financial Institutions

World bank – organizational set up – Objectives and Functions, International Financial Corporation (IFC) – functions – Financing activities. Asian Development Bank – Evolution and structure – Financial resources – Functions. **(10 Hrs)**

Distribution of Marks: Theory 100%.

BOOKS FOR REFERENCE:

| S.No | Authors | Title | Publishers | Year of Publication |
|-------------|--|------------------------------------|--|----------------------------|
| 1 | Jain. P.K, Josette Peyrard, Surendra S Yadav | International Financial Management | Macmillan India Ltd, New Delhi | 1998 |
| 2 | Machiraju.HR | International Financial Management | Himalaya Publishing house,Mumbai | 2009 |
| 3 | Priyanka Singh and Swati Tiwari | International Financial Management | Thakur publishers, Chennai | 2013 |
| 4 | Srinivasan.S.P and Sr.B.Janakiram | International Financial Management | Biztantra, An imprint of Dreamtech Press,New Delhi | 2005 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

| | | | | | |
|----------|------------------------|-----------------------|----|---|--------|
| 19CGP26c | LABOUR WELFARE SERVICE | CATEGORY | L | P | CREDIT |
| | | Core Elective- III | 52 | - | 3 |

Preamble

To enable the students to familiarize with the labour welfare provisions for maintaining labour resources in the long run.

Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the knowledge of labour welfare objectives, principles and the importance of labour welfare, statutory welfare provisions such as facility for sitting, lunch room, canteen, industrial housing, characteristics of women labour and social security provisions of labour. | K1 |
| CO2 | Understand the important concepts of voluntary labour welfare measures, working conditions and labour welfare schemes for special categories of labour. | K2 |
| CO3 | Application of labour welfare provisions for child labour, physically challenged labour and women workers. | K3 |
| CO4 | Analyse the problems of Indian labour and problems of agricultural/rural labour. | K4 |
| CO5 | Evaluate various schemes for labour welfare and social security provisions. | K5 |
| CO6 | Gain practical exposure of labour welfare and use the relevant provisions of labour welfare in the industrial organisations. | K6 |

SYLLABUS

UNIT I

Philosophy of labour welfare: Meaning & definition of labour welfare – concepts – scope – objectives – principles – need and classification of labour welfare – historical development of labour welfare before and after independence – labour problems in India. (10 Hrs)

UNIT II

Statutory welfare provisions: Washing facilities – facilities for storing and drying clothing – facilities for sitting – first aid appliances – shelter – restrooms and lunchrooms – canteens – crèches – voluntary welfare measures – welfare work by employers’ - welfare work by workers’ organisations. (12 Hrs)

UNIT III

Labour welfare schemes: Industrial housing – industrial safety – industrial health – industrial hygiene – workers education scheme. (10 Hrs)

UNIT IV

Welfare scheme for special categories of labour: Women workers – characteristics of women labour- feminization of workforce – women workers in organised and unorganised sectors – issues of women workers – constitutional commitments – child labour – physically challenged labour – contract labour –casual and manual labour – bonded labour – agricultural / rural labour – inter-state migrant workmen – construction labour. (10 Hrs)

UNIT V

Social Security Provisions: Definition – social assistance – social insurance – financing of social security schemes – Employers’ Union – Employees’ State Insurance Act, 1948 – Employees’ Provident Funds Act, 1952 – Employees’ Family Pension Scheme, 1971 – Employees’ Deposit Linked Insurance Scheme, 1976 – Maternity Benefit Act, 1961. (10 Hrs)

Books for Reference:

| S.No | Authors | Title | Publishers | Year of Publication |
|------|---|--|--|---------------------|
| 1 | Deodhar S.B., Saraswathi Sankaran, Punekar S.D. | Labour welfare Trade Unionism and Industrial Relations | Himalaya Publishing House, Mumbai | 2011 |
| 2 | Kucchal S.C. | The Industrial Economy of India | Chaitanya Publishing House, Allahabad | 1975 |
| 3 | Moorthy M.V. | Principles of Labour Welfare | Gupta Bros. Visakhapatnam | 1986 |
| 4 | Saxena R.C. | Labour Problems and Social Welfare | K. Nath and Co, Meerut | 1974 |
| 5 | Sarma A.M. | Aspects of Labour Welfare and Social Security | Himalaya Publishing House, Mumbai | 1996 |

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

| 19CGP27 | PROJECT WORK AND VIVA VOCE | CATEGORY | L | P | CREDIT |
|---------|-------------------------------|----------|-----|---|--------|
| | | Core | 130 | - | 6 |

Rules Regarding Evaluation of Project Report

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- **Distribution of Marks:**
 - CIA : 20
 - End Semester : 80
- **Break up of Internal Marks:**
 - The first review shall be conducted after finalizing the topic and preparation of research design
 - The second review shall be conducted after collection and analysis of data
 - Final review shall be conducted after the preparation of project report
 - **First Review : 6 Marks**
 - **Second Review : 7 Marks**
 - **Final Review : 7 Marks**

20 Marks

- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 50% (30 Marks)
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 marks =40 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks both internal and external marks put together.