

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 2020-2021 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 2020-2021 & onwards)

Part	Category	Course Code MCG	Title of the Course	Contact Hrs/ Exam Duration hrs.	Max. Marks			Credits	
					CIA	ESE	Total		
SEMESTER - I									
III	Core : I	20CGP01	Higher Financial Accounting	6	3	25	75	100	5
III	Core :II	20CGP02	Marketing Management	5	3	25	75	100	4
III	Core : III	20CGP03	Applied Cost Accounting	6	3	25	75	100	5
III	Core : IV	20CGP04	Office Automation	5	3	25	75	100	4
III	Core :V	20CGP05	Comprehension in Commerce-I (Self-study - Online Exam)	-	1 1/2	-	100	100	1
III	Core :VI	20CGP06	Computer Applications Practical-I(Office Automation & Tally)	4	3	40	60	100	2
III	Core : VII Elective I	20CGP07A/ 20CGP07B/ 20CGP07C	*Agricultural Marketing/ Financial Markets and Institutions / Human Resource Management *Internal -50 and External – 50 Applicable only for Agricultural Marketing	4	3	50	50	100	3
TOTAL				30				700	24
SEMESTER -II									
III	Core :VIII	20CGP08	Advanced Corporate Accounting	6	3	25	75	100	5
III	Core :IX	20CGP09	Business Research Methods	4	3	25	75	100	3
III	Core : X	20CGP10	Managerial Economics	5	3	25	75	100	4
III	Core :XI	20CGP11	Business Analytics with Python	5	3	25	75	100	4
III	Core :XII	20CGP12	Comprehension in Commerce -II (Self-study - Online Exam)	-	1 1/2	-	100	100	1
III	Core : XIII	20CGP13	Computer Applications Practical-II (Programming with Python)	4	3	40	60	100	2
III	Core : XIV Elective II	20CGP14A/ 20CGP14B/ 20CGP14C	Services Marketing / Indian Stock Exchange/ Organizational Behaviour	4	3	25	75	100	3

IV	Ability Enhancement	20AEPG01	Cyber Security	2	3	25	75	100	2
TOTAL				30				800	24
SEMESTER – III									
III	Core : XV	20CGP15	Accounting for Managerial Decision Making	6	3	25	75	100	5
III	Core : XVI	20CGP16	Applied Direct Tax	6	3	25	75	100	4
III	Core : XVII	20CGP17	Financial Management	5	3	25	75	100	4
III	Core : XVIII	20CGP18	Business Environment	5	3	25	75	100	3
III	Core :XIX	20CGP19	Comprehension in Commerce-III (Self-study-Online Exam)	-	1/2	-	100	100	1
III	Core : XX	20CGP20	Institutional Training	-	-	100	-	100	1
III	Core :XXII Elective III	20CGP21A/ 20CGP21B/ 20CGP21C	Green Marketing / Project Finance / Labour Legislations	4	3	25	75	100	3
IV	Open Elective	20CGPOE1	Net Banking and Practice	4	3	25	75	100	3
IV	Proficiency Enhancement	20PEPG01	Banking and Insurance(Self-Study)	-	3	-	100	100	2
TOTAL				30				900	26
SEMESTER – IV									
III	Core :XXIII	20CGP22	International Business	6	3	25	75	100	4
III	Core : XXIV	20CGP23	Investment Management	6	3	25	75	100	4
III	Core :XXV	20CGP24	Applied Indirect Tax	4	3	25	75	100	4
III	Core :XXVI	20CGP25	Comprehension in Commerce-IV (Self-study-Online Exam)	-	1/2	-	100	100	1
III	Core : XXVII Elective IV	20CGP26A/ 20CGP26B/ 20CGP26C	E-Marketing / International Financial Management / Labour Welfare Services	4	3	25	75	100	3
III	Core : XXVIII	20CGP27	Project Work & Viva Voce	10	3	20	80	100	6
TOTAL				30				600	22
IV	Proficiency Enhancement		Online/LOR Course	I - IV SEMESTER					2
IV	Proficiency Enhancement		Certificate Course	I - IV SEMESTER					2
Total Marks & Credits -3000								100	


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I SEMESTER

20CGP01	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 Act 1932 and Reconstitution of Partnership Firm

Partnership Act 1932 and Reconstitution of Partnership Firm-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 of the Firm

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 40 % and Problem 60 %

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

20CGP02	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

20CGP03	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, process, costing, operating costing, contract, Life Cycle Costing, Throughput costing, target costing and ABC costing	K2
CO3	Familiarize the application of process costing, joint and by product costing equivalent production, costing system in transport.	K3
CO4	Analyze the cost sheet, process and operating costing system, contract, Life Cycle Costing, Throughput costing, target costing and ABC costing.	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- Materials – Labour – Overheads (Basics) Types and methods of cost- preparation of cost sheet. **(16 Hrs)**

UNIT II

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 III

Operating Costing

Meaning- application of operating costing- operating cost unit - Transport costing- costing procedure in transport industry- 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. (14 Hrs)

UNIT IV Contract costing

Contract costing –Introduction – Characteristic features of Contracts and Contract Costing – Distinction between Job costing and Contract costing – System of Contract costing – Recording of costs of a contract – Recording of Value and Profit on Contracts – Profit or Loss on Contracts

– Escalation clause.

Reconciliation of Cost and Financial accounts.

(16 Hrs)

UNIT V Contemporary Costing

Target Costing: Deriving a Target Cost – Target Costing in service Industries – Closing a Target Cost Gap.

Lifecycle Costing – Identifying the costs at different stages of the lifecycle – Benefits of life cycle costing.

Throughput Accounting – Calculating and Interpreting a TPAR (Throughput Accounting Ratio)

Improving a TPAR – Throughput Accounting in Multi-Product situations.

Activity Based Costing – Steps involved in ABC – Advantages – Problems with ABC approach (Theory)

– Factors influencing application of ABC- Installation of ABC system.

(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

20CGP04	OFFICE AUTOMATION	CATEGORY	L	P	CREDIT
		Core	65	-	4

Preamble

To provide students with the fundamental knowledge of the use of computers in business by using office automation packages.

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 Word Processor , Microsoft PowerPoint, Microsoft Excel, Tally.	K1
CO2	Understanding the importance of MS OFFICE tools in preparing effective report, presentations, interest calculations features of accounting software.	K2
CO3	Familiarize the concept with Opening an existing word document, Making changes in the document, Adding Graphics, Charts and Tables, Masters, Slide Transition in MS Power point, Spreadsheet basics, Formatting a Spreadsheet and excel work environment, creation of company in Tally accounting software.	K3
CO4	Analyze the need of different functions in MS OFFICE Tools, Conditional Functions and Working With Large Excel Data Sets, Components of an Excel Workbook, finance functions in excel book, interest calculations in Tally software.	K4
CO5	Evaluate the techniques of financial and statistical analysis, deals with practical application of Microsoft Excel in day to day business activities, preparation of accounts using Tally software.	K5
CO6	To develop business document using office automation tools	K6

SYLLABUS

UNIT-I

Microsoft Word:

Word Processor Basics – Opening Microsoft Word – Closing the Document and Quitting word – starting Microsoft word XP –Introduction to Word – Saving the Documents previewing –printing –closing – changing the size of a document. Edition the Document: Opening an existing word

document- Moving the cursor – Making changes in your document – Undoing any operation – Saving changes made to the Document- Checking spelling in the Document – Automatic correction of errors – Printing the file – Saving and closing the Document.

Microsoft PowerPoint:

Microsoft PowerPoint: Starting Powerpoint – Creating a presentation – Saving a Presentation – working with views – Adding Graphics, Charts and Tables – Masters – Using Slide Transition- Printing – Closing the Slides – Quitting Microsoft Powerpoint. **(13 Hrs)**

UNIT-II

Microsoft Excel:

Introduction to Spreadsheets –use of Spreadsheet – Spreadsheet basics – Formatting a Spreadsheet – Graphs – Functions of Microsoft Excel-Starting Microsoft Excel – Excel Work Environment – Changing size of a Workbook and Excel Window – Cell and Cell Address- Standard Toolbar – Formatting Toolbar – the Formula bar – Status bar – Components of an Excel Workbook. Working in Excel: Entering data in Cell address – Making changes to an entry – Mathematical Calculations – Formulas using numbers – Formula using Cell address - Defining functions – Simple Graphs. **(13 Hrs)**

UNIT-III

Conditional Functions and Working With Large Excel Data Sets:

Conditional Functions: Working with Excel Name Ranges, Using Excel IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel SUMIF () Function, Using Excel IFERROR () Function. Working with Large Sets of Excel Data: Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets.

(13 Hrs)

UNIT-IV

Finance Functions:

Introduction to Finance: Time value of money - present value of money – concepts (Theory), Long term and short term investment decisions - capital budgeting, Net present value, Internal rate of return (Theory) Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV), Annuity, Internal Rate of Return (IRR) **(13 Hrs)**

UNIT-V

Tally:

Features of Accounting software – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area. Company creation – Alteration of Company – Deletion of Company – Selection of company. Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types.

Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration. GST Adjustment Entry-Purchase and Sales Voucher. **(13 Hrs)**

REFERENCE BOOKS

S.No	Author	Title	Publisher	Year of Publication
1.	Doug Harts	Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop	TATA McGraw-Hill Edition, New Delhi.	2008
2.	Krishnan N	Windows and Ms Office 2000 with Database Concepts	Scitech Publications (India) Pvt. Ltd., Chennai.	2011
3.	Stephen L. Nelson	“The Complete Reference Office 2000”	Tata McGraw – Hill Publishing Company Limited, New Delhi.	2007
4.	VIKAS GUPTA	Comdex Computer Course Kit (XP Edition)”,	“Dreamtech Press, New Delhi.	2010

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

I SEMESTER

20CGP06	COMPUTER APPLICATIONS PRACTICAL – I (Office Automation & Tally)	CATEGORY	L	P	CREDIT
		Core Practical - I	-	52	2

Objectives

To develop the students with the practical applications of Office Automation and to impart the skills to use Tally software.

OFFICE AUTOMATION PRACTICALS

MS –WORD

1. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - a) Use bullets & numbering
 - b) Check the spelling according to British English
 - c) Use thesaurus to replace a word
 - d) Use drop cap
2. Perform mail merge operation for sending notice to share holders for AGM
3. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.

MS - POWER POINT

4. Create contents of a sample research report on your area of specialization.
5. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement

MS-EXCEL

6. 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'
7. 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.
8. 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.
9. 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 10years, fit it in a chart, and present it in power point.
10. Prepare a trend analysis of a product whose year and sales figures are given (10 years).

11. Find the correlation between demand and price of a product.
12. 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 it's Payback Period.
13. Collect financial data of any company calculate profitability ratios (Gross Profit, Net Profit, Return on Total Assets)
14. Create a table showing the following;
 1. Year (atleast 10 years data)
 2. Name of the Company (include minimum 7companies and display its current ratio) Using current ratio, calculate its Mean, Standard Deviation, Cumulative Variance, Maximum, Minimum, Compound Annual Growth Rate(CAGR).
15. Prepare a excel program in your own using logical functions (AND, OR, NOT, IF)

TALLY

16. Create vouchers and view Profit and loss a/c and Balance sheet for the following:
Hindustan Ltd. started the business on 01-04-....

1. Contributed capital by cash Rs 2, 00,000
2. Cash deposited in Indian bank Rs 50,000
3. Credit purchases from Krishna traders Rs. 20000 invoice no 12
4. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
5. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
6. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
7. Returned goods to KRISHNA traders Rs 5000 invoice no 12
8. Returned goods to PRAVIN traders Rs 5000 invoice no 44
9. Credit sales to RAVI & Co Rs 50,000 inv no 1
10. Credit sales to KUMAR & Co Rs 50,000 inv no 2
11. Cash sales Rs 20,000 inv no 3
12. Credit sales to RAVI & Co Rs 50,000 inv no 2
13. Credit sales to RAVI & Co Rs 50000 inv no 5
14. Goods returned by RAVI & Co Rs 5000 inv no 1
15. Goods returned by KUMAR & Co Rs 5000 inv no 1
16. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
17. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
18. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

17. From the Information given below create unit of measurement, stock groups and stock items Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

18. Interest Calculations

Cash deposited in Scotia bank Rs 1,00,000
Sold goods to Ganesh Rs 25,000
31-12- cash deposited at Scotia bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 14% per 365 days year

19. Calculate Interest

Cash deposited in SBI Rs.1, 00,000
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000 Interest
parameters rate 16% per 365 days year

20. Display the interest calculations for the period 1-4 to

Display the interest calculations for the period 1-4 to 31-12
Opening balance
Ram & Co Rs 25,000
Krishna traders Rs 20,000
Interest parameters rate 12% per 365 days year
Interest parameters rate 12% and 16% for sundry creditors per 365 days year Purchased
goods from Krishna for Rs.25,000(credit period 45 days)
Sold goods to Ram for Rs. 50,000(credit period 30 days) Paid to
Krishna the amount plus interest
Received from Ram plus interest

I SEMESTER

20CGP07A	AGRICULTURAL MARKETING	CATEGORY	L	P	CREDIT
		Core Elective-I	52	-	3

Preamble

To enable the students to study and survey the problems of agriculturalist and find solutions for them.

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 agricultural marketing, market, market forces, marketing functions, grading and standardisation and marketing channels.	K1
CO2	Understand the importance of agricultural marketing, components of market, types of packing, advantages of transportation, types of grading, functions of warehousing, types of marketing finance, advantages of contract farming, important features of regulated markets, functions of finance and importance of agricultural marketing research.	K2
CO3	Familiarise the difference in marketing of agricultural goods and manufactured goods, relationship between marketed surplus and marketable surplus, characteristics of good marketing system, classification of markets, classification of marketing function, types of grading and labelling, grading in India, types of warehousing and steps in agricultural marketing research.	K3
CO4	Analyse the factors affecting demand and supply of farm products, problems in transportation, structure of co-operatives in agricultural marketing and share of agricultural products in exports in India.	K4
CO5	Evaluate the factors affecting transport cost, quality control, ISI, BIS, ECOMARK, FPO, new trends in Indian agricultural marketing, defects in agricultural marketing and lines of improvement, export potentials for agricultural commodities and role of agricultural marketing research institutes.	K5
CO6	Gain exposure in agricultural marketing and research.	K6

SYLLABUS

UNIT I

Agricultural Marketing and Markets

Agricultural Marketing: Definition- Scope – Differences in Marketing of Agricultural and Manufactured goods. Importance of Agricultural Marketing- Commercialisation of Indian Agriculture – Relationship between Marketable Surplus and Marketed Surplus - Characteristics of a good Marketing System – Scientific Marketing of Farm Products.

Agriculture Market: Components of Market – Dimensions – Classification of markets- Market Structure – Meaning and Components of Market. Market Forces: Factors affecting Demand for Farm Products- Factors Affecting Supply for Farm Products. **(10 Hrs)**

UNIT II

Agricultural Market Functions

Market Functions: Meaning and Classification – Packaging - Meaning of Packing and Packaging – Types of packaging – Indian Institute of Packaging (IIP) - Transportation: Advantages and Means of Transportation - Transport Cost – Factors Affecting Transport Cost – Problems in Transportation.

Grading and Standardisation: Grading - Types of Grading – Labelling – Advantages of Grading – Grade Specifications for Agricultural Commodities- Grading in India-AGMARK. Standardisation - Quality Control – ISI - BIS – ECOMARK- FPO. Storage and Warehousing: Meaning and Functions – Types of Warehouses. Agricultural Marketing Finance: Types – Role of NABARD in Agricultural Marketing. **(10 Hrs)**

UNIT III

Agricultural Marketing Agencies

Marketing Agencies – Marketing Institutions and Marketing Channels – Innovative Market Channels - Direct Marketing and Farmers' Market - Contract Farming – Advantages and Types of Contract Farming- Regulation of Agricultural Marketing – Definition –Objectives- Important Features of Regulated Markets –eNAMs –Objectives - Co-operatives in Agricultural Marketing - Meaning – Functions – Types – Structure.

New Trends in Indian Agricultural Marketing: Introduction – APEDA – NAFED – MARKFED- HPMC – Food Processing and Value Additions - Defects in Agricultural Marketing and Lines of Improvement. **(10 Hrs)**

UNIT IV

External Trade in Agriculture and Case Studies

External Trade in Agriculture: Share of Agricultural Products in Total Exports in India – Prospects of Agricultural Trade – Agricultural Trade Policy – Agriculture Export Zones – Export Specifications- Export Potential for Agricultural Commodities.

Case Studies: Conduct a Case Study of Export Promotion Organisations in India and Agricultural Export Policy. Submit a Report on Establishment, Functioning, Promotional Schemes and Export Subsidies provided by any FIVE of the following Organisations:

- Ministry of Commerce and Industry
 - Agricultural and Processed Food Products Export Development Authority (APEDA)
 - Spice Board
 - Coconut Board
 - Tea Board
 - Coffee Board
 - Coir Board
 - Rubber Board
 - Wools and Woollens Export Council
 - Cashew Export Promotion Council of India
 - Tobacco Board
 - Indian Oil Seeds and Produce Export Promotion
- (11 Hrs)**

UNIT V

Agricultural Marketing Research

Research in Agricultural Marketing: Importance and Objectives – Steps in Marketing Research – Agricultural Marketing Research Institutions.

Project Report: Conduct a survey on any one of the following aspects and submit a project report:

- Prospects of Renewable Energy in Agriculture
 - Problems and Prospects of Organic Farming
 - Branding of Organic Products
 - Problems in Cultivation and Marketing of Paddy
 - Cost and Return of Banana Cultivation
 - Sugarcane Marketing through Contract Farming
 - Functioning of Regulated Markets in your area
 - Direct Marketing of Farm Products through Uzhavar Sandal
 - Application of ICT in Agriculture
 - Modernisation in Agriculture
 - Government Subsidies available for Agriculture Inputs and Implements
 - Marketing of Farm Product and Services
- (11 Hrs)**

I SEMESTER

20CGP07B	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 - Fin–Tech applications in business. **(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.

SEMESTER

20CGP07C	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- Functions of HRM – Procurement – Development – Compensation – Integration and Maintenance. **(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

Contemporaries in HR

Human Resource Outsourcing – Talents Management – Competency Mapping and Career Planning- Work Life Balance – Balanced Score Card – Managing Diversity – Employee Participation - Work Place Bullying – Modern HR Practices – Leave Management – Variable Pay – Bonus Schemes including Subsidized Food - Company Transportation – Fun and Entertainment Activities – Handling Absenteeism and Attrition. **(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

20CGP08	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

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet. (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

Banking Company Accounts

Legal requirements – Rebate on bills Discounted – provisions regarding NPA – Classification of Bank Advances – 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

20CGP09	BUSINESS RESEARCH METHODS	CATEGORY	L	P	CREDIT
		Core	52	-	3

Preamble

To equip the students with the methods of research for kindling the thirst to pursue the research and application of statistical tools in business 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 in research problem, identification of research problem, collection and analysis of data, hypothesis testing procedure and preparation of research report.	K1
CO2	Understand the important concepts of different types of research, sampling methods, methods of collection of data, construction of interview schedule, classification and editing the data, interpretation of data and preparation of different types research report.	K2
CO3	Familiarize the applications of sampling techniques for selection of samples and application of various hypothesis test in business research.	K3
CO4	Acquire analytical skills in review of literature, testing of hypothesis and analysis of data for interpretation.	K4
CO5	Evaluate the various methods of collection of data and gain practical exposure in parametric test and non-parametric test in business research.	K5
CO6	Create confidence in conducting business research independently.	K6

SYLLABUS

UNIT – I

Research and Sampling Methods

Research: Meaning – objectives – process – importance. Types of research: Pure – applied – historical – case study – experimental – analytical – descriptive - comparative and ex-facto. Selection of a research problem- Preparation of research design. Sampling: Meaning – essentials. Methods: Probability - non probability sampling - online sampling. Size of sample – factors affecting the size of the sample – sampling and non sampling errors.

(10 Hours)

UNIT II

Data Collection

Data: Meaning – importance – types. Sources of data: Primary data – secondary data. Schedule and questionnaire : Meaning – difference – precautions. Methods of collection of data: Observation – interview – mail survey – experimentation. Pilot study: Meaning – functions –

size – design. Pretest: Meaning – purpose – procedure. Secondary data: Meaning – sources – precautions in the use of secondary data. **(10 Hours)**

UNIT – III

Testing of Hypothesis

Hypothesis: Meaning – hypothesis testing – Type I error – Type II error - procedure of testing hypothesis. Types of hypothesis: Null – alternate. Estimation: point estimates and interval estimates. Test of significance : Attributes – large sample - small sample. Student’s t-distribution : Properties – application. **(10 Hours)**

UNIT – IV

Non – Parametric Test

Chi-square test : Definition - conditions – uses – Yates’ corrections – testing procedure – testing of two independent variables. Sign Test: One-sample sign test – paired-sample sign test. Mann- Whitney Rank Sum U Test – Kruskal-Wallis Test. **(10 Hours)**

UNIT – V

Analysis of Variance and Research Report

F-test: Definition – assumptions – application – testing of variables. Analysis of variance: Meaning – assumptions. Techniques of Analysis of variance: One way and two way classification models. Research report: Meaning – characteristics – functions – types – steps in writing a report. Research report format: Prefatory items – body of the report – terminal items – precautions in writing report. References : Footnote – end note – bibliography. Research ethics and plagiarism. **(12 Hours)**

Distribution of Marks: 60% theory and 40% problems

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Cooper.R.Donald & Schindler.S.Pamela	Business Research Methods,Tata McGraw,	Hill Publishing House,New Delhi	2006
2	Gupta.S.P	Statistical Methods	Sultan Chand and Sons,New Delhi.	1994
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
5	Sancheti D.C., Kapoor, V.K.	Business Statistics	Sultan Chand & Sons,New Delhi.	2016

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

II SEMESTER

20CGP10	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

Macro Economics Environment

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

20CGP11	BUSINESS ANALYTICS WITH PYTHON	CATEGORY	L	P	CREDIT
		Core	65	-	4

Preamble

To provide comprehensive knowledge of python programming paradigms required for business 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 concepts of business analytics, types and scope of analytics, types of data sources, data mining, forecasting methods, basic concepts of OOPs, programming in Python, tools in decision making.	K1
CO2	Understanding the importance of data quality, dealing with missing or incomplete data, Types of Data Sources, Association Rules and clustering, different types of forecasting methods, fitting models to data, writing comments in python, event driven programming	K2
CO3	Familiarize the concept with Role of Data Scientist in Business & Society, decision trees in data mining, RDBMS data structures.	K3
CO4	Analyze the need of business analytics in different business application fields, running a python script passing command line arguments, operations on dictionaries, operations on list.	K4
CO5	Evaluate the techniques in business analytics for decision making and implement the numerical programming, data handling using python	K5
CO6	To take effective business decision by using python	K6

UNIT –I

Business Analytics:

Business Analytics- Concept of Analytics – Types and Scope for Business Analytics –business analytics process- Organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society – Applications of Business Analytics. **(13 Hrs)**

UNIT-II

Data Bases:

Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database Vs Non-Relational Database, RDBMS Data structures, Columnar Data structures.

Data Mining:

Data Mining meaning, Association Rules and clustering, Decision trees, Random forests.

(13 Hrs)

UNIT-III

Forecasting:

Introduction- Types of Variation in time Series data-simple regression model-multiple regression model Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods – Single exponential, double exponential, fitting models to data HOLT-WINTERS, ARIMA, Multiple linear regression based forecasting. **(13 Hrs)**

UNIT-IV

Python OOPS Concept:

Basic Concepts of oops -Introduction to Python, running a python script, writing comments, using variables, operators, strings and text, format specifiers , printing information. passing command line arguments. **(13 Hrs)**

UNIT – V

Programming in Python:

Decision making : if and else if, repetition : while loops and for loops, lists , operations on list , tuples, dictionaries , operations on dictionaries. Event driven programming: Turtle bar chart, event driven programming, key press events, mouse events. **(13 Hrs)**

Reference books:

S.No	Author	Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,USA	2010
2.	Doug Harts, TATA	Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop	McGraw-Hill Edition,NOIDA	2008
3.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,UK	2009
4.	Foster Provost, Tom Fawcett, O'	Data Science for Business – What you need to know about data mining and data-analytic thinking	O'Reilly Media Publication,USA	2013 IDEA from CASEWARE
5.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley, New Jersey.	2012

6.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication, New Jersey.	2010
7.	Kenneth Lambert,	Fundamentals of Python: First Programs	Cengage Learning Publishers, First Edition, US.	2012
8.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley Publications, New Jersey.	2014
9.	RN Prasad, Seema Acharya,	Fundamentals of Business Analytics	2 nd edition, Willey Publications, New Jersey.	2014
10.	Turban, E., Aronson, JE., Liang, T. Sharda R,	Decision Support and Business Intelligence Systems,	Prentice Hall Publisher, 10 th Edition, US.	2011

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

II SEMESTER

20CGP13	COMPUTER APPLICATIONS PRACTICAL- II (Programming with Python)	CATEGORY	L	P	CREDIT
		Core Practical-II	-	52	2

Objectives

To help the students to acquire the knowledge of preparation of various program using python package.

SYLLABUS

1. Write a Python program to get the Python version you are using.
2. Write a Python program to area of the square.
3. Write a python program to calculate $c = a^2 + b^2$.
4. Write a python program to compute simple interest.
5. Write a python program to find biggest among three numbers.
6. Write a Python program to display the first and last record from the given list.
7. Write a python program to perform arithmetic operations.
8. Write a python program to find compound interest.
9. Write a python program to sort the given numbers.
10. Write a python program to sort the given names.
11. Write a program to display name of cities where salesman has delivered maximum and minimum number of items by using the below table.

S. NO.	CITIES	NO. OF ITEMS DELIVERED
1.	Mumbai	18
2.	Agra	2
3.	Baroda	13
4.	Banaras	43
5.	Chennai	8
6.	New Delhi	67
7.	New Jalpaiguri	29
8.	Howrah	11
9.	Kolkata	56
10.	Bangalore	33

12. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students read from a file categorizing them into first class, second class, third class and failed.
13. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) for employee salary dataset.
14. Write a python program to generate electricity bill.
15. Write a python program to find the book stock in the given library dataset.

II SEMESTER

20CGP14A	SERVICES 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 marketing mix of Personal care Marketing, Entertainment Marketing ,Education Marketing , Communication Marketing ,Electricity Marketing and the factors that influence the consumer behaviour 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

20CGP14B	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

20CGP14C	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 behaviour.

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 Behaviour

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

(10 Hrs)

UNIT II

Individual Behaviour

Individual Behaviour: Factors influencing individual behaviour - 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 behaviour - 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 Behaviour	Sultan Chand & Sons, New Delhi	2014
2	Khanka.S.S	Organization Behaviour	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.

20AEPCG01	CYBER SECURITY	CATEGORY	L	P	CREDIT
		Ability 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**

20CGP15	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 & Cash Flow Analysis

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 & Standard 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,	Sriram publications Tirchy	1996
3	Reddy T.S and Hariprasad Reddy Y	Management Accounting,	Margham Publications Chennai	2015
4	Sharma R.Kand Shashi.K. Gupta	Management Accounting,	Kalyani PublicationChennai.	2016
5	Srinivasan N.P and Saktivel 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

20CGP16	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

20CGP17	FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core	65	-	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. **(13 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. (13 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.

(13Hrs)

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.

(13Hrs)

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).

(13Hrs)

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

20CGP18	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

20CGP20	INSTITUTIONAL TRAINING	CATEGORY	L	P	CREDIT
		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.

20CGP21A	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 – Benefits -Challenges and Opportunities- 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:Opporunities 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

20CGP21B	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

20CGP21C	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

20CGP21C	LABOUR LEGISLATIONS	Category	L	P	Credit
		Core Elective -III	52	-	3

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. **(10Hrs)**

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. Saravanel. P	Legal Aspects of Business	Eswar Press	2017
8	Tulsan. P.C.	Business and Industrial law	S. Chand and Company	2010

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

III SEMESTER

20CGPOE1	NET BANKING AND PRACTICE	Category	L	P	Credit
		Open Elective	52	-	3

Preamble

To make the students to understand the concept of banking practice, net banking transactions and overview of e-banking security.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

CO Number	CO Statement	Knowl edge Level
CO1	Recollect the definitions of banker, customer, cheques, internet banking and cyber security	K1
CO2	Explain the general relationship between banker and customer, principles of sound bank lending, models of e-banking, process of EPS and security concepts.	K2
CO3	Make use of the customer services offered the banks such as operations of cheque, crossing, debit card, credit card, NEFT, Tele banking and electronic signature.	K3
CO4	Distinguish between traditional banking & e-banking, RTGS & NEFT, Malware and Trojans	K4
CO5	assess the essentials of valid a cheque, facets of E-banking, constrains in e-banking, electronic payment system and e-building solutions.	K5

UNIT I

Banker and Customer:

Banker-Meaning and Definition, Customer-Meaning, Special Type of Customers: Minor, Married women, Lunatic-Relationship between Banker and Customer-General relationship, Special relationship. Banker's Lien, Duties of a banker to maintain secrecy of customer account.

(7 Hrs)

UNIT II

Negotiable Instruments and loans and advances:

Meaning-Types of Negotiable Instrument: Promissory note, Cheque-Features-Essentials of a valid Cheque-Crossing-Types of crossing-Marking and endorsement

Loans and Advances:

Principles of sound bank lending-Forms of securities-Pledge, Hypothecation and Advances against the documents of title to goods-assignment- mortgage. **(8 Hrs)**

UNIT III

E- Banking and Net Banking Services

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

Net banking services

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Definition – Features – Mechanism Tele banking- Definition – Features – Mechanism **(8 Hrs)**

UNIT IV

Electronic Payment System

Electronic Payment System – Meaning – Features – Process – Payment methods – E- Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT)

(8 Hrs)

UNIT V

Cyber Security in net banking:

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

(8 Hrs)

TEXT BOOKS:

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

III Semester

20PEPCG01	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

III SEMESTER

20CGP22	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

20CGP23	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 – Investment Alternatives - Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund. (Theory only)
(15Hrs)

UNIT – II

Security Market

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

Fundamental Analysis

Security and Fundamental Analysis – Approaches to Fundamental Analysis – Economic Analysis – Saving and Investments - Inflation – Rates of Interest – Research and Technological Developments.

Industry Analysis

Factors influencing the Growth of industry – Classification of Industry - Life cycle of an Industry - Characteristics of an Industry.

Company Analysis

Marketing – Accounting Policies – Profitability.(Theory only)

(15Hrs)

UNIT-IV

Technical Analysis

Basic Assumptions of Technical Analysis – Differences between Technical Analysis and Fundamental Analysis – Theories, Techniques and Methods of Movements of Stock Prices – Dow Theory – Chartist Method – Points and Figures Chart – Important Chart Patterns in Technical Analysis – Efficient Market Theory – Random Walk Theory – Assumptions of Random Walk Theory – Empirical Tests of the Weak Form. (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,NewDelhi.	2017
4	Yokesh Maheswari	Investment Management	Himalaya Publishing House,NewDelhi.	2008

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

IV SEMESTER

20CGP24	APPLIED INDIRECT TAX	CATEGORY	L	P	CREDIT
		Core	52	-	4

Preamble

To enable the students to acquire the fundamental knowledge and application of Indirect 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, input tax, output tax and customs duty.	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, Composition levy, procedure for registration under GST and types of customs duty.	K3
CO4	Analyse the benefits of GST, types of tax rates under GST, eligibility and conditions for taking input credit and types of goods under customs duty.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, time of supply, place of supply of Goods or services, Reverse Charge Mechanism and customs duty drawback.	K5
CO6	To gain confidence in valuation of GST.	K6

SYLLABUS

UNIT I

Introduction to Indirect Taxation and Goods and Services Tax:

Indirect Taxes: Meaning – Features of Indirect Taxes – Difference between Direct and Indirect Taxes - Advantages and Disadvantages of Indirect Taxes.

Goods and Services Tax (GST) in India: Meaning of GST - Constitutional Basis – GST Council – Functions of GST Council - Features of GST – Dual Structure of GST – Taxes Subsumed

under GST – Benefits of GST – GST Rate Structure – Types of Supply under GST – Goods and Services Tax Network (GSTN). **(10 Hrs)**

UNIT II

Levy and Collection of GST and Composition Levy:

Levy and Collection of GST: Meaning of Important Terms – Business – Aggregate Turnover – Casual Taxable Person – Goods – Input Tax – Output Tax - Manufacture – Person – Services – Supplier – Meaning and Concept of Supply – Deemed Supplies – Scope of Supply – Types of Supply – Composite and Mixed Supplies.

Composition Levy – Objectives and Features of Composition Levy – Applicability and Eligibility of Composition Levy –Rate of Tax Applicable for Composition Levy – Composition GST Vs Normal GST – Benefits and Limitations under Composition Scheme.

(10 Hrs)

UNIT III

Reverse Charge Mechanism, Input Tax Credit and Registration:

Reverse Charge Mechanism under GST: Methods of collection of Tax – Direct Charge – Tax Deducted at Source – Tax Collected at Source – Reverse Charge Mechanism –Applicability of Reverse Charge Mechanism. Input Tax Credit under GST – Features of Input Tax Credit – Methods of Input Tax Credit – Eligibility and Conditions for taking Input Tax Credit- computation of input tax credit.

Registration under GST – Benefits of Registration – Compulsory Registration – Voluntary Registration – Registration by the Department (Suo Moto) - Time Limit for Registration – Cancellation of Registration – Procedure of Registration - Furnishing Returns.

(11 Hrs)

UNIT IV

Place and Time of Supply and Integrated Goods and Services Tax:

Place of Supply: Importance of Place of Supply- Place of Supply of Goods – Place of Supply of Services. Time of Supply: Importance of Time of Supply – Determination of Time of Supply – Time of Supply of Goods – Time of Supply of Services – Computation Valuation of Supply of Goods and Services.

Integrated Goods and Services Tax: Scope – Levy and Collection – Determination of Nature of Supply – Inter-State Supply and Intra-state Supply – Supply of Services.

(11 Hrs)

UNIT V

Customs Duty:

Customs Duty: Objectives of Customs levy – Customs Act 1962 – Important Definitions – Levy and Collection of Customs Duty – Types of Customs Duty – Classification of Goods – Abatement of Duty in Damaged or Deteriorated Goods – Remission of Duty on Lost, Destroyed or Abandoned Goods – Customs Duty Drawback. **(10 Hrs)**

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Parameswaran, R & Viswanathan, P	Indirect Taxes, GST and Customs Law	Kavin Publications, Coimbatore	2018
2	Saha, RG, Murugesan, S, Arokiamary Geeth Rufas & Elavarasan, R	Indirect Taxation	Himalaya Publishing House, Chennai	2018
3	Sareen, VK & Ajay Sharma	GST Goods and Services Tax	Kalyani Publishers, Chennai	2019
4	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
5	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017

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

IV SEMESTER

20CGP26A	E-MARKETING	CATEGORY	L	P	CREDIT
		Core Elective-IV	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 behaviour:

Consumer buying behaviour in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer’s satisfaction in online environment- Neuro marketing - E- Marketing s Digital marketing.

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 Kumar Kanth, sanjay Mohapatra	E-marketing Power Point presentation, Quiz, Assignment, Experience Discussion, Seminars.	WileyIndia.PVT.LTD. Discussion, Brain Storming, Group	2013

IV SEMESTER

20CGP26B	INTERNATIONAL FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core Elective- IV	52	-	3

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.H.R	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

20CGP26C	LABOUR WELFARE SERVICES	CATEGORY	L	P	CREDIT
		Core Elective- IV	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, Puneekar 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

20CGP27	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.