

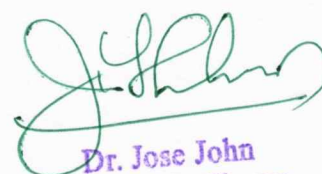
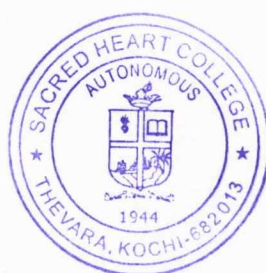


## **CURRICULUM AND SYLLABI**

**CHOICE BASED CREDIT BASED SYSTEM (CBCS-PG)**

## **MASTER OF COMMERCE PROGRAMME**

**INTRODUCED FROM 2016 ADMISSION ONWARDS**



**Dr. Jose John**  
Principal in Charge  
Sacred Heart College (Autonomous)  
Thevara, Kochi-682 013

**BOARD OF STUDIES IN COMMERCE**

**Sacred Heart College (Autonomous), Thevara, Kochi, Kerala**

## **SACRED HEART COLLEGE (AUTONOMOUS) THEVARA, KOCHI -13.**

### **1. SCOPE**

1.1. These regulations provided herein shall apply to all post-graduate programmes, conducted by Sacred Heart College (S.H.college), Thevara with effect from the academic year 2016-2017 admission onwards.

### **2. DEFINITIONS**

2.1 **'Academic Committee'** means the Committee constituted by the principal under this regulation to monitor the running of the Post-Graduate programmes under the Choice Based Credit System (CBCS-PG).

2.2 **'Programme'** means the entire course of study and examinations.

2.3 **'Duration of Programme'** means the period of time required for the conduct of the programme. The duration of post-graduate programme shall be of 4 semesters.

2.4 **'Semester'** means a term consisting of a minimum of 90 working days, inclusive of examination, distributed over a minimum of 18 weeks of 5 working days, each with 5 contact hours of one hour duration

2.5 **'Course'** means a segment of subject matter to be covered in a semester. Each Course is to be designed variously under lectures / tutorials / laboratory or fieldwork / study tour /seminar / project / practical training / assignments/evaluation etc., to meet effective teaching and learning needs.

2.6 **'Credit' (Cr)** of a course is the numerical value assigned to a paper according to the relative importance of the content of the syllabus of the programme.

2.7 **'Programme Credit'** means the total credit of the PG Programmes, i.e.; **80 credits**.

2.8 **Programme Core course'**Programme Core course means a course that the student admitted to a particular programme must successfully complete to receive the Degree and which cannot be substituted by any other course.

2.9 **'Programme Elective course'**Programme Elective course means a course, which can be chosen from a list of electives and a minimum number of courses is required to complete the programme.

2.10 **'Programme Project'**Programme Project means a regular project work with stated credits on which the student undergo a project under the supervision of a teacher in the parent

department / any appropriate Institute in order to submit a dissertation on the project work as specified.

2.11 **'Plagiarism'** Plagiarism is the unreferenced use of other authors' material in dissertations and is a serious academic offence.

2.12 **'Tutorial'** Tutorial means a class to provide an opportunity to interact with students at their individual level to identify the strength and weakness of individual students.

2.13 **'Seminar'** seminar means a lecture expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

2.14 **'Evaluation'** means every course shall be evaluated by 25% internal assessment and 75% external assessment.

2.15 **'Repeat course'** is a course that is repeated by a student for having failed in that course in an earlier registration.

2.16 **'Audit Course'** is a course for which no credits are awarded.

2.17 **'Department'** means any teaching Department offering a course of study approved by the college / Institute as per the Act or Statute of the University.

2.18 **'Parent Department'** means the Department which offers a particular Post graduate programme.

2.19 **'Department Council'** means the body of all teachers of a Department in a College.

2.20 **'Faculty Advisor'** is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the Department.

2.21 **'College Co-coordinator'** means a teacher from the college nominated by the College Council to look into the matters relating to CBCS-PG System

2.22 **'Letter Grade'** or simply **'Grade'** in a course is a letter symbol (S, A, B, C, D, etc.) which indicates the broad level of performance of a student in a course.

2.23 Each letter grade is assigned a **'Grade point'** (GP) which is an integer indicating the numerical equivalent of the broad level of performance of a student in a course.

2.24 **'Credit point'** (CP) of a course is the value obtained by multiplying the grade point (GP) by the Credit (Cr) of the course  $CP=GP \times Cr$ .

2.25 **'Extra credits'** are additional credits awarded to a student over and above the minimum credits required for a programme for achievements in co-curricular activities carried out outside the regular class hours as directed by the College/ department.

2.26 **'Semester Grade point average'** (SGPA) is the value obtained by dividing the sum of credit points (CP) obtained by a student in the various courses taken in a semester by the total number of credits taken by him/her in that semester . The grade points shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester.

2.27 **Cumulative Grade point average'** (CGPA) is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits and shall be rounded off to two decimal places.

2.28 **'Grace Marks'** means marks awarded to course/s, as per the orders issued by the college from time to time, in recognition of meritorious achievements in NCC/NSS/Sports/Arts and cultural activities.

2.29 **'Words and expressions'** used and not defined in this regulation but defined in the Mahatma Gandhi University Act and Statutes shall have the meaning assigned to them in the Act and Statute.

### **3. ACADEMIC COMMITTEE**

3.1 There shall be an Academic Committee constituted by the principal to manage and monitor the working of (CBCS-PG) 2016.

3.2 The Committee consists of

- (a) The principal
- (b) The vice principal
- (c) Deans of the faculties of science, arts and commerce
- (d) The Controller of Examinations
- (e) IQAC –Co-coordinator
- (f) The superintendent of the college

### **4. PROGRAMME STRUCTURE**

4.1 Students shall be admitted into post graduate programmes under the various faculties.

4.2 The programme shall include two types of courses, Program Core (C) courses and Program Elective (E) Courses. There shall be a Program Project (D) with dissertation to be undertaken by all students. The Programme will also include assignments, seminars, practical (P), viva (V), study tour etc., if they are specified in the Curriculum

4.3 There shall be various groups of four Programme Elective courses for a programme such as Group A, Group B etc. for the choice of students subject to the availability of faculty and infrastructure in the institution and the selected group shall be the subject of specialization of the programme.

#### 4.4 **Project work**

4.4.1 Project work shall be completed by working outside the regular teaching hours.

4.4.2 Project work shall be carried out under the supervision of a teacher in the concerned department.

4.4.3. A candidate may, however, in certain cases be permitted to work on the project in an industrial / Research Organization/ Institute on the recommendation of the Supervisor.

4.4.4 There should be an internal assessment and external assessment for the project work in the ratio 1:3

4.4.5 The external evaluation of the Project work is followed by presentation of work including dissertation and Viva-Voce.

4.4.6 The mark and credit with grade awarded for the program project should be entered in the grade card issued by the college.

4.5. **Assignments:** Every student shall submit one assignment as an internal component for every course.

4.6 **Seminar Lecture:** Every PG student may deliver one seminar lecture as an internal component for every course. The seminar lecture is expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

4.7 Every student shall undergo **two class tests** as an internal component for every course.

4.8 The attendance of students for each course shall be another component of internal assessment.

4.9 Comprehensive Viva-voce shall be conducted at the end of the programme which covers questions from all courses in the programme as per the syllabus.

## **5. ATTENDANCE**

5.1 The minimum requirement of aggregate attendance during a semester for appearing the end semester examination shall be 75%. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of Post Graduate programme may be granted by the College as forwarded on the recommendation by the class teacher/HOD.

5.2 If a student represents the college in University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities such as College union / University union activities, he/she shall be eligible to claim the attendance for the actual number of days participated subject to a maximum of 10 days in a Semester based on the specific recommendations of the Head of the concerned Department and Principal of the College.

5.3 A student who does not satisfy the requirements of attendance shall not be permitted to take the end Semester examinations.

5.4 Those students who are not eligible even with condonation of shortage of attendance shall repeat the course along with the next batch

## **6. BOARD OF STUDIES AND COURSES.**

6.1 The Board of Studies concerned shall design all the courses offered in the PG programme. The Boards shall design and introduce new courses, modify or re-design existing courses and replace any existing courses with new/modified courses to facilitate better exposures and training for the students.

6.2 The syllabus of a course shall include the title of the course, contact hours, the number of credits and reference materials.

6.3 Each course shall have an alpha numeric code number which includes abbreviation of the subject in two letters, the semester number, the code of the course and the serial number of the course ('C' for Program Core course, 'E' for Program Elective course, 'O' for Open Elective course, 'P' for Practical and 'D' for Project/ Dissertation and 'V' for Comprehensive Viva voce).

6.4 Every Programme conducted under Choice Based Credit System shall be monitored by Academic committee and the College Council.

## **7. REGISTRATION.**

7.1 A student shall be permitted to register for the programme at the time of admission. The duration of the PG Programme shall be 4 semesters.

7.2 A student who registered for the course shall complete the course within a period of 8 continuous semesters from the date of commencement of the programme.

## **8. ADMISSION**

8.1 The admission to all PG programmes shall be as per the rules and regulations of the college.

8.2 The eligibility criteria for admission shall be as announced by the college from time to time.

8.3 There shall be provision for inter collegiate and inter University transfer within a period of two weeks from the date of commencement of the semester.

8.4 There shall be provision for credit transfer subject to the conditions specified by the Board of Studies concerned.

## **9. ADMISSION REQUIREMENTS**

9.1 Candidates for admission to the first semester of the PG programme through CBCS shall be required to have passed an appropriate Degree Examination of Mahatma Gandhi University as specified or any other examination of any recognized University or authority accepted by the Academic council of the college as equivalent thereto.

9.2 The candidate must forward the enrolment form to the Controller of Examinations of the college through the Head of the Department.

9.3 The candidate has to register all the courses prescribed for the particular semester. Cancellation of registration is applicable only when the request is made within two weeks from the time of admission.

9.4 Students admitted under this programme are governed by the Regulations in force.

**10. PROMOTION:** A student who registers for the end semester examination shall be promoted to the next semester

## **11. EXAMINATIONS**

11.1 There shall be an external examination at the end of each semester.

11.2 The answers must be written in **English** except for those coming under Faculty of languages.

11.3 Practical examinations shall be conducted by the college at the end of the semesters as per the syllabus.

11.4 Project evaluation and Comprehensive Viva -Voce shall be conducted as per the syllabus. Practical examination, Project evaluation and Comprehensive Viva-Voce shall be conducted by two external examiners.( For professional courses, one examiner can be opted

from the same college itself)

11.5 There shall be one end-semester examination of 3 hours duration in each lecture based course (Theory).

11.6 A question paper may contain multiple choice /objective type, short answer type/annotation, short essay type questions/problems and long essay type questions. Different types of questions shall have different marks, but a general pattern may be followed by the Board of Studies.

## 12 EVALUATION AND GRADING

12.1 **Evaluation:** The evaluation scheme for each course shall contain two parts; (a) internal evaluation (ISA) and (b) end semester evaluation (ESA). 25 marks shall be given to internal evaluation and 75 marks to external evaluation so that the ratio between internal and external mark is 1:3. Both internal and external evaluation shall be carried out in mark system. Both internal and external marks are to be mathematically rounded to the nearest integer.

12.2 **Internal evaluation:** The internal evaluation shall be based on predetermined transparent system involving periodic written tests, assignments, seminars/viva/field survey and attendance in respect of theory courses and based on written tests, lab skill/records/viva and attendance in respect of practical courses. The marks assigned to various components for internal evaluation is as follows.

12.3

### Components of Internal Evaluation

All the components of the internal evaluation are mandatory

#### a) For Theory

	Components	Marks
i.	Assignment	5
ii	Seminar/Quiz/Field survey /Viva etc.	5
iii	Attendance	5
iv	Two Test papers(2x5)	10
	Total	25



**b) For Practical**

Components	Marks
Attendance	5
Written/Lab test	5
Laboratory Involvement/ Record*	10
Viva	5
<b>Total</b>	<b>25</b>

\*Marks awarded for Record should be related to number of experiments recorded

**c) For Project**

Components	Marks
Topic/Area selected	2
Experimentation/Data collection	5
Punctuality	3
Compilation	5
Content	5
Presentation	5
<b>Total</b>	<b>25</b>

**12.4 Evaluation of,  
Attendance**

% of attendance	Mark
Above 90%	5
Between 85 and < 90	4
Between 80 and below 85	3
Between 76 and below 80	2
75	1

**Assignment**

Components	Marks
Punctuality	1
Content	2
Conclusion	1
Reference/Review	1
<b>Total</b>	<b>5</b>

**Seminar**

Components	Marks
Content	2
Presentation	2
Reference/Review	1
<b>Total</b>	<b>5</b>

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be published on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal mark.

12.5 The course teacher and the faculty advisor shall maintain the academic record of each student registered for the course which shall be forwarded to the controller of examinations through the Principal and a copy should be kept in the college for at least two years for verification.

12.6 **External Evaluation:** The external examination in theory courses shall be conducted by the college with question papers set by external experts/ question bank. The evaluation of the answer scripts shall be done by the examiners based on a well-defined scheme of evaluation given by the question paper setters. The external evaluation shall be done immediately after the examination preferably through the centralised valuation.

12.7 The question paper should be strictly on the basis of model question paper set by BoS with due weightage for each module of the course and there shall be a combined meeting of the question paper setters and experts for scrutiny for finalisation of question paper. Each set of question should be accompanied by its scheme of valuation.

12.9 For all courses (theory & practical), Letter grades and grade point are given on a 10-point scale based on the total percentage of marks, (ISA+ESA) as given below:-

Percentage of Marks	Grade	Grade Point (GP)
95 and above	O Outstanding	10
85 to below 95	A <sup>+</sup> Excellent	9
75 to below 85	A Very Good	8
65 to below 75	B <sup>+</sup> Good	7
55 to below 65	B Above Average	6
45 to below 55	C Average	5
40 to below 45	D Pass	4
Below 40	F Fail	0
	Ab Absent	0

**Grades for the different semesters and overall programme are given based on the corresponding GPA as shown below:**

<b>GPA</b>	<b>Grade</b>
Equal to 9.5 and above	<b>O Outstanding</b>
Equal to 8.5 and below 9.5	<b>A+ Excellent</b>
Equal to 7.5 and below 8.5	<b>A Very Good</b>
Equal to 6.5 and below 7.5	<b>B+ Good</b>
Equal to 5.5 and below 6.5	<b>B Above Average</b>
Equal to 4.5 and below 5.5	<b>C Average</b>
Equal to 4.0 and below 4.5	<b>D Pass</b>
Below 4.0	<b>F Failure</b>

12.8 A separate minimum of 40% marks (D grade) required for a pass for both internal evaluation and external evaluation for every course.

12.11 A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the end semester examination for the same semester, subsequently.

12.12 A student who fails to secure a minimum marks/grade for a pass in a course will be permitted to write the examination along with the next batch.

**There will be no improvement examinations**

12.13 After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of semester, a student should pass all courses and score a minimum SGPA of 4.0. However, a student is permitted to move to the next semester irrespective of her/his SGPA.

**Credit Point (CP)** of a course is calculated using the formula

$CP = Cr \times GP$ , where Cr = Credit; GP = Grade point

**Semester Grade Point Average (SGPA)** of a Semester is calculated using the formula

$SGPA = TCP/TCr$ , where

$TCP = \text{Total Credit Point of that semester} = \sum_1^n CP_i$ ;

$TCr = \text{Total Credit of that semester} = \sum_1^n Cr_i$

Where n is the number of courses in that semester

**Cumulative Grade Point Average (CGPA)** of a Programme is calculated using the formula

$CGPA = \frac{\sum(TCP \times TCr)}{\sum TCr}$  GPA shall be rounded off to two decimal places

**12.14 PATTERN OF QUESTIONS**

Questions shall be set to assess knowledge acquired, standard, and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. He/She shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of, multiple /objective, short answer type, short essay type /problem solving type and long essay type questions.

**Pattern of questions for external examination for theory paper**

Type of Questions	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
Section A – Short Answer	12	8	2	16
Section B- Short essay/ Problems	10	7	5	35
Section C- Long essay	4	2	12	24
	<b>26</b>	<b>17</b>		<b>75</b>

Pattern of questions for external examination of practical papers will be decided by Practical exam board chairman as per the guidelines of Board of Studies.

**13. GRADE CARD**

The colleges under its seal shall issue to the students, a grade card on completion of each semester, which shall contain the following information.

- Name of the College
- Title of the Postgraduate Programme
- Name of the Semester
- Name and Register Number of the student
- Code, Title, Credits and Max. Marks (Internal, External & Total) of each course (theory & Practical) in the semester.
- Internal, External and Total Marks awarded, Grade, Grade point and Credit point in each course in the semester
- The total credits, total marks (Max. & Awarded) and total credit points in the semester
- Semester Grade Point Average (SGPA) and corresponding Grade.
- Cumulative Grade Point Average (CGPA)
- The final Mark cum Grade Card issued at the end of the final semester shall contain the

details of all courses(theory & practical) taken during the final semester examination and shall include the final grade/marks scored by the candidate from 1st to 3rd semester, and the overall grade/marks for the total programme.

#### **14. AWARD OF DEGREE**

The successful completion of all the courses with 'D' grade (40%) shall be the minimum requirement for the award of the degree

#### **15. MONITORING COMMITTEE**

There shall be a Monitoring Committee constituted by the principal consisting of faculty advisors, HOD, a member from teacher learning evaluation committee (TLE) and college coordinator to monitor the internal evaluations conducted by college. The Course teacher, Faculty Advisor, and the College Coordinator should keep all the records of the internal evaluation, for at least a period of two years, for verification.

#### **16. GRIEVENCE REDRESSAL MECHANISM**

In order to address the grievance of students regarding Continuous internal assessment (CIA) a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

**Level 1:** At the level of the concerned course teacher

**Level 2:** At the level of a department committee consisting of the Head of the Department, a coordinator of internal assessment for each programme nominated by the HoD and the course teacher concerned.

**Level 3:** A committee with the Principal as Chairman, Dean of the concerned Faculty, HOD of concerned department and one member of the Academic council nominated by the principal every year as members.

#### **17. TRANSITORY PROVISION**

Notwithstanding anything contained in these regulations, the Principal shall, for a period of three year from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.

## **18. REPEAL**

The Regulations now in force in so far as they are applicable to programmes offered by the college and to the extent they are inconsistent with these regulations are hereby repealed. In the case of any inconsistency between the existing regulations and these regulations relating to the Choice Based Credit System in their application to any course offered in the College, the latter shall prevail.

## M.Com Programme

### SEMESTER I

Sl.	Code	Title	Instructional	Credit
1.	16P1COMT01	Advanced Financial Accounting-I	90	4
2.	16P1COMT02	Management and Organisation Behaviour	90	4
3.	16P1COMT03	Financial Management Principles	90	4
4.	16P1COMT04	Research Methodology	90	4
5.	16P1COMT05	Quantitative Techniques	90	4

### SEMESTER II

Sl.	Code	Title	Instructional	Credit
1.	16P2COMT06	Advanced Financial Accounting-II	90	4
2.	16P2COMT07	Human Resource Management	90	4
3.	16P2COMT08	Financial Management Strategies	90	4
4.	16P2COMT09	Strategic Management	90	4
5.	16P2COMT10	Operations Research	90	4
		Compulsory Internship Programme	One Month	

### SEMESTER III

Sl. No	Code	Title	Instructional	Credit
1.	16P3COMT11	Management Accounting	90	4
2.	16P3COMT12	Direct Taxes- Law and Practice	90	4
3.	16P3COMT13	Corporate Governance and Business	90	4
4.	16P3COMT14	International Business Environment	90	4
5.	16P3COMT15	Principles Of Managerial Decisions	90	4

### SEMESTER IV (Elective -Finance)

Sl.	Code	Title	Instructional	Credit
1.	16P4COMT16EL1	Advanced Cost Accounting	90	3
2.	16P4COMT17EL1	Direct Taxes- Assessment and Procedures	90	3
3.	16P4COMT18EL1	International Financial Management	90	3
4.	16P4COMT19EL1	Derivatives and Risk Management	90	3
5.	16P4COMT20EL1	Security Analysis and Portfolio Management	90	3
6.	16P4COMPJ	Project/Dissertation		3
7.	16P4COMCV	Viva-Voce		2

**SEMESTER 1V (Elective –Management)**

Sl.	Code	Title	Instructional Hrs	Credit
1.	16P4COMT16EL2	Advanced Cost Accounting	90	3
2.	16P4COMT17EL2	Direct taxes- Assessment and Procedures	90	3
3.	16P4COMT18EL2	Operations Management	90	3
4.	16P4COMT19EL2	Product and Brand	90	3
5.	16P4COMT20EL2	Hospitality Management	90	3

**SEMESTER 1V (Elective –Banking and Insurance)**

Sl.	Code	Title	Instructional Hrs	Credit
1.	16P4COMT16EL3	Advanced Cost Accounting	90	3
2.	16P4COMT17EL3	Direct Taxes- Assessment and Procedures	90	3
3.	16P4COMT18EL3	Modern Banking	90	3
4.	16P4COMT19EL3	Insurance Law and Practice	90	3
5.	16P4COMT20EL3	Foreign Exchange Management	90	3

**SEMESTER 1V (Elective - Marketing)**

Sl. No	Code	Title	Instructional Hrs	Credit
1.	16P4COMT16EL4	Advanced Cost Accounting	90	3
2.	16P4COMT17EL4	Direct Taxes- Assessment and Procedures	90	3
3.	16P4COMT18EL4	Marketing Management	90	3
4.	16P4COMT19EL4	Marketing Research	90	3
5.	16P4COMT20EL4	Marketing Services	90	3



## SEMESTER 1

### 16P1COMT01 ADVANCED FINANCIAL ACCOUNTING-1

Credit-4

Hrs. 90

#### Objectives

- To know the methods of valuation of goodwill and share
- To acquaint with the amalgamation and reconstruction procedures of companies
- To learn the proceedings of insolvency of an individual and international reporting standards.

#### MODULE-1 Valuation of Goodwill and shares

a) Goodwill- meaning and definition, Factors affecting goodwill,-Methods of valuing goodwill- Average profit method-Super profit method, Annuity method and capitalization method.

b) Valuation of share-Need for valuation-Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value.

(15 Hrs)

**MODULE-2** Amalgamation, Absorption and External Reconstruction-Amalgamation in the nature of merger and Amalgamation in the nature of purchase- Purchase consideration-Net payment method-Net Asset method-share exchange method-Entries in the books of purchasing company- entries in the books of vendor company-consolidated balance sheet-Inter-company Owings and holdings-Advanced problems.

(25 Hrs)

**MODULE-3** Alteration of share capital and internal reconstruction-Procedure for reducing share capital- Re-organisation-Scheme of reconstruction-Accounting entries on internal reconstruction.

(15 Hrs)

**MODULE-4** Insolvency accounts of an Individual-Statement of affairs and deficiency accounts.

(20 Hrs)

**MODULE-5** a) Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA. b) International Financial Reporting Standards (IFRS)

(15 Hrs)

#### REFERENCE BOOKS

1. Advanced Financial Accounting, M.C.Shukla&T.S.Grewal, S.Chand& Co;
2. Advanced accountancy, Arulanandam& Raman, Himalya Publishing House
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Limited
4. Advanced Financial Accounting, R.L.Gupta&Radhaswami, Sultan Chand CO;
5. Advanced Financial Accounting, S.N.Maheswari
6. Advanced Financial Accounting, Paul &Kaur
7. Advanced Financial Accounting, B.D. Agarwal
8. Advanced Financial Accounting, S.P.Jain&K.L.Narang; Kalyani Publishers

## 16P1COMT02 MANAGEMENT AND ORGANISATION BEHAVIOUR

Credit-4

Hrs 90

### Objectives

- To help the students to understand the conceptual frame work of management and organizational behaviour
- To understand the managerial applicability of the concepts.

### MODULE - I

Management - Concept – Fayol's Principles of Management – Corporate Social Responsibility – Planning – Nature - Process – Span of Management – MBO - MBE

(15 Hours)

### MODULE – II

Organisation – Features – Significance – Organisational Goals – Primary and Secondary Goals – Organisational Goals and Individual Goals – Importance of Goal Congruency - Goal Succession.

(15 Hours)

### MODULE – III

Organisational Behaviour – Concepts – Significance – Relationship between Management and OB – Contributing disciplines to OB – Challenges and Opportunities – Organisational Development – Concepts of OD – OD Interventions – Change Management – Need for Change – Resistance to Change – Overcoming resistance to change

(20 Hours)

### MODULE – IV

Groups in Organisation – Nature – Stages of Group Development – Types of Groups – Formal and Informal Groups – Conflict – Definition – Functional and Dysfunctional aspect of Conflict – Types of Conflict – Conflict Process – Intra Individual Conflict – Goal Conflict – Interpersonal Conflict – Inter Group Conflict – Strategies - Organisational Conflict – Conflict Handling Mechanism.

(25 Hours)

### MODULE – V

Modern Techniques in Management – Quality Circle – TQM – BPR – Six Sigma – Kaizen – Benchmarking

(15 Hours)

### REFERENCE BOOKS

1. Human Relations and Organisational Behaviour – R. S. Dwivedi
2. Management Process and OB – Sharma and Gupta
3. Principles of Management – T Ramaswami
4. Organisational Behaviour – Aswathappa
5. Principles of Management – B. S. Moshal
6. Management Theory and Practice – J. P. Mahajan
7. Principles and Practice of Management – Peter. F. Drucker
8. Principles of Management – L. M. Prasad

**16P1COMT03 FINANCIAL MANAGEMENT PRINCIPLES**

Credit-4

Hrs 90

**Objectives**

- To introduce the subject of financial management
- To acquaint the student with various methods and techniques of financial management.

**MODULE-1** Financial management-meaning-goals and objectives-Functions of a financial manager-financial decision making-financial planning-concept and relevance of time value of money-compounding technique-discounting technique.

(15 Hrs)

**MODULE-2** cost of capital-concepts-importance-computation-cost of debt-cost of preference capital-cost of equity- cost of retained earnings-weighted average cost of capital-book value and market value weights-marginal cost of capital

(15 Hrs)

**MODULE-3** financing decision and capital structure-finance structure-pattern of capital structure-concept of balanced capital structure-determinants of capital structure-optimum capital structure-theories of capital structure-net income approach-net operating income approach-traditional approach-MM approach.

(20 Hrs)

**MODULE-4** Long term investment decisions-capital budgeting-nature features and significance of capital budgeting-traditional methods-payback period-ARR-Discounted cash flow methods-Bailout payback period-NPV-IRR-Profitability index-Risk analysis in capital budgeting-techniques of risk analysis.

(25 Hrs)

**MODULE-5** Leverage analysis-concept-meaning and measurement of financial leverage. Operating leverage-Financial risk and operating risk-EBIT-EPS-Indifference point.

(15 Hrs)

**REFERENCE BOOKS**

1. Contemporary financial management, Rajesh kothari, Macmillain India limited.
2. Financial management, P V.Kulkarni, Himalya Publishing House.
3. Financial management, Srivastava, Himalya Publishing House
4. Fundamentals of financial management, Preetisingh, Ane books private limited.
5. Financial management, Dhagat, kogent.
6. Financial management, Shah.
7. Financial management, Knott, Palgrave Macmillian.
8. Financial management, S.N.Maheswari, Sultan Chand Co;
9. Financial management, Van Horn, James C, Prentice Hall India, Limited.
10. Financial Management, Khan MY, Jain PK, Tata Macgraw Hill publishing Co;
11. Financial Management, Pandey IM, Vikas publishing house.

**16P1COMT04 RESEARCH METHODOLOGY**

Credit-4

Hrs 90

**Objectives**

- To help the students to understand how to do research in the area of commerce and management.

**MODULE-1** Research-meaning-significance-objectives-types of research-research methods Vs methodology-steps in research.

(15 Hrs)

**MODULE-2** Research problem-definition-nature-formulation-techniques of defining the problem-research design-meaning-needs-types-of research design- variables-dependent and independent variables-extraneous variables-intervening variable-dichotomous variable-research proposal and its preparation-Research hypothesis-types of hypotheses.

(20 Hrs)

**MODULE-3** Sampling design-census and sample survey-sample frame-sample size-methods of sampling.

(15 Hrs)

**MODULE-4** Collection and analysis of data-Data types of data-methods of data collection-preparation of questionnaire or interview schedule-measurement and scaling techniques-nominal data-interval data-ordinal data –ratio data- Reliability analysis and its need-analysis of data-uni-variate analysis-bi-variate analysis-multi-variate analysis-cross tabulation

(20 Hrs)

**MODULE-5** Computer application for research- SPSS for data analysis: data entry in SPSS; Data analysis tools in SPSS; Calculation of Descriptive statistics, Correlation and Regression -Research reporting-relevance-characteristics of a good research reports- contents of a report-citing references using APA style-MLA style-Chicago style-plagiarism

(20 Hrs)

**REFERENCE BOOKS**

1. Statistical methods for research, Prf.K.Kalyanaraman, Prentice Hall Pvt.Limited
2. Business research, Collis, Palgrave Macmillian.
3. Research Methods for Business: A Skill Building Approach, Sekaran.
4. Management Research Methods, Velde.
5. Business Research Methodology, Dwivedi.
6. Research methodology, Ramamoorthi.
7. Research methodology, CR.Kothari, Wishwaprakashan.
8. Research methodology, R.Paneerselvam, Prentice Hall of India.
9. Research Methodology, OR.Krishna Swami, Himalaya Publishing house
10. Methodology and techniques of social research, Himalya Publishing House.
11. Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
12. Bajpai, SR, Methods of Social Survey and Resaerch, KitabGhar, Kanpur.

## 16P1COMT05 QUANTITATIVE TECHNIQUES

Credit – 4

Hours: 90

### Objectives

- To understand statistical tools for quantitative analysis
- To understand the statistical tools for research and business decision making.

### MODULE-1

Meaning of quantitative techniques, classification of QT, application of QT in business, industry and management, merits and limitations of QT.

(05 hrs.)

### MODULE-2

Probability- basic concepts – theorems – conditional probability – Baye's theorem – probability distributions, binomial, Poisson and normal distribution.

(25hrs.)

### MODULE-3

Sampling theory and statistical inference-sampling and non - sampling errors-statistic and parameter-sampling distributions-standard error - point estimate-interval estimate-statistical inference-testing of hypotheses – procedure- type I error-type II error-Z test, t test - features-applications,Z/t test for means, difference of means, paired t test, test for proportion, difference of proportion, confidence limits for mean and proportion, testing the significance of correlation coefficient, F-test – application, analysis of variance – one way and two way classification.

(40 hrs.)

### MODULE-4

Non- parametric test-chi-square test, sign test, run test, Mann-Whitney U test, Kruskal-Wallis or H test.

(10hrs)

### MODULE-5

Association of attributes-consistency of data-association and disassociation - methods of studying association-comparison of observed and expected frequencies method, proportion method, Yule's coefficient of association, coefficient of colligation,co-efficient of contingency

(10 hrs)

### REFERENCE BOOKS

1. Quantitative Techniques for Statistical Decision Making, DigambarPatri&PriyambadaPatri, Kalyani Publishers, Ludhiyana.
2. Statistics for Management, Richard Levin, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Quantitative Methods, O.R, Reddy &Appanayya, Himalaya Publishing House, New Delhi.
4. Statistical Methods for Research, Prof. KKalyanaraman, Prentice Hall, India Pvt. Ltd., New Delhi.
5. Statistical Methods, S.P, Gupta, Sulthan Chand & Sons, New Delhi.

6. Fundamentals of Statistics, S.C. Gupta, Himalaya Publishing House, Mumbai.
7. Quantitative Methods, D.R. Agarwal, Vrinda Publications.
8. Quantitative Techniques, C.R. Kothari, Vikas Publishing House, New Delhi.
9. Statistics – theory methods and applications, Sancheti and Kapoor, Sulthan Chand & Sons, New Delhi.

## SEMESTER II

### 16P2COMT06 ADVANCED FINANCIAL ACCOUNTING-II

Credit-4

Hrs. 90

#### Objectives

- To understand the proceedings of the preparation of consolidated balance sheet
- To get an idea about Green accounting, Double accounts, Farm accounts, Voyage accounts, and liquidation proceedings of companies.

**MODULE-1** Accounts of holding companies, consolidated balance sheet-minority interest-cost of control-pre-acquisition and post-acquisition profit-elimination of common transaction-contingent liabilities-unrealised profit-bonus issue-revaluation of assets and liabilities-treatment of dividend-debentures and preference shares of subsidiary companies-

(30 Hrs)

**MODULE-2** Accounts of public utility undertakings-double account system-accounts of electricity concerns-computation of reasonable return and clear profit-replacement of asset.

(20 Hrs)

**MODULE-3** Liquidation accounts-statement of affairs-deficiency accounts-liquidators final statement of accounts.

(15 Hrs)

**MODULE-4** Accounting for specialized type of business-voyage accounts-farm account-accounts of underwriters.

(15 Hrs)

**MODULE-5** Green accounting-meaning-scope and importance-green accounting concepts-advantages and limitations

(10 Hrs)

#### REFERENCE BOOKS

1. Financial accounting, Nirmalgupta, Ane books private limited.
2. Advanced Financial Accounting, M.C.Shukla&T.S.Grewal, S.Chand& Co;
3. Advanced accountancy, Arulanandam& Raman, Himalaya Publishing House.
4. Fundamentals of Financial accounting, Nasseem Ahmed, Ane books Pvt, Limited
5. Advanced Financial Accounting, R.L.Gupta&Radhaswami, Sultan Chand CO;
6. Advanced Financial Accounting, S.N.Maheswari
7. Advanced Financial Accounting, Paul &Kaur
8. Advanced Financial Accounting, B.D. Agarwal
9. Advanced Financial Accounting, S.P.Jain&K.L.Narang; Kalyani Publishers

## 16P2COMT07 HUMAN RESOURCE MANAGEMNT

Credit-4

Hrs. 90

### Objectives

- To help the students to understand the human resource functions in an organization.

### MODULE - I

Human Resource Management – Introduction – Nature – Features – Scope – Objectives – Importance – Functions – Managerial and Operative Functions – Personnel Management Vs Human Resource Management – Qualification and Qualities of Human Resource Manger.

(15 Hours)

### MODULE – II

Human Resource Planning – Concepts – Objectives – Importance – Process – Limitations – Job Anlaysis. Recruitment – Sources – Methods and Techniques of Manpower -Characteristics of a Good Recruitment Policy - Principles of Recruitment – Factors affecting Recruitment - Selection – Concept – Procedures – Placement and Induction.

(20 Hours)

### MODULE – III

Human Resource Development – Concept – Objectives – Needs – Significance – Principles of HRD – Qualities of an HRD Manger.

(15 Hours)

### MODULE – IV

Motivation – Meaning – Objectives – Types of Motivation – Management Techniques to improve Motivation – Employee Morale and Productivity – Nature and Significance of Morale – Factors influencing Morale – Concepts and Significance of Productivity – Factors influencing Productivity – Performance Appraisal – Meaning – Purpose – Methods of Performance Appraisal.

(15 Hours)

### MODULE – V

Leadership - Styles – Theories of Leadership Styles – Managerial Grid – Contingency Theory – Theory X and Y – Situational Theory – Path Goal Theory – Leader Participation Model – Leader Member Exchange Theory – 3 D Model of Leadership – RensisLikert's Four System of Management – Charismatic Leadership Theory – Transformation Leadership Theory – Social Learning Approach.

(20 Hours)

### REFERENCE BOOKS

1. Fundamentals of HRM – RajibLochanDhar
2. HRM – SeemaSanghi
3. Personnel and HRM – Subbarao
4. HRM – Fisher
5. HRM – C. B. Gupta
6. HRM – L. M. Prasad
7. Advanced HRM – S. C. Gupta
8. HRM - Bratton



## 16P2COMT08 FINANCIAL MANAGEMENT STRATEGIES

Credit-4

Hrs 90

### Objectives

- To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.

**MODULE-1** working capital management- concept of working capital-types-determinants-optimum level of current assets-liquidity VS profitability-risk return trade off-working capital financing-estimating working capital needs.

(20 Hrs)

**MODULE-2** Inventory management-nature of inventory-objectives of inventory management-inventory control-systems and methods of inventory control-inventory valuation.

(20 Hrs)

**MODULE-3** Receivables management-need and importance-levels of receivables-selection and evaluation of receivables- credit policy-credit evaluation-credit terms-collection of receivables-cost benefit analysis-average age of receivables-credit risk and default risk analysis-monitoring of receivables-factoring

(15 Hrs)

**MODULE-4** Cash management-meaning-motives for holding cash-cash planning-managing cash flows-inflows and outflows-investing surplus cash-determining optimum cash balance-liquidity profitability analysis.

(15 Hrs)

**MODULE-5** Dividend decisions-internal financing-forms of dividend-dividend policy and its objectives-stability of dividend-dividend theories-relevance theory-water's model-gordon's model-dividend uncertainty-irrelevance theory-MM theory.

(20 Hrs)

### REFERENCE BOOKS

1. Contemporary financial management, Rajesh kothari, Macmillain India limited.
2. Fundamentals of financial management, Preetisingh, Ane books private limited.
3. Financial management, Knott, Palgrave Mavmillian.
4. Financial management, Dhagat, kogent.
5. Financial management, Shah.
6. Essentials of Financial Management, Sudarsanareddy, Himalaya Publishing House
7. Financial management, S.N.Maheswari, Sultan Chand Co;
8. Va n Horn, James C, Financial management, Prentice Hall India, Limited.
9. Khan MY, Jain PK, Financial Management, Tata Macgraw Hill publishing Co;
10. Pandey IM, Financial Management, Vikas publishing house.

**16P2COMT09 STRATEGIC MANAGEMENT**

Credit-4

Hrs 90

**Objectives**

- To understand the frame work across strategic analysis, strategy formulation, and strategic implementation

**MODULE-1** Basic concept of strategy and strategic management- strategic management process-models of strategic management-approaches to strategic decision making- vision-mission-objectives-goals-strategic levels in an organization-SBU

(15 Hrs)

**MODULE-2** Environmental analysis-concept of environment-micro and macro environment-environmental scanning-models for environmental analysis-value chain analysis-SWOT analysis-BCG matrix-GE's spot light matrix-Tows Matrix.

(15 Hrs)

**MODULE-3** Strategic planning and formulation-stages of strategic planning-strategic alternatives- types of strategies-growth strategies-dependency and reduction strategies-horizontal and vertical integration-backward and forward integration-diversification and defensive strategies-generic strategies-grand strategies-portfolio strategies-turn around strategies.

(25 Hrs)

**MODULE-4** Organizational level strategies-capacity expansion-mergers-joint ventures-acquisition,-takeovers-consortia-networking-franchising-licensing-sub contacting-concentric diversification-conglomerate diversification-7 S framework-competitive analysis and strategies.

(20 Hrs)

**MODULE-5** Strategy implementation-evaluation and control-various approaches to implementation of strategy-strategic choice-strategy and structure-strategic control process-operational control-performance gap analysis-models and tools of control-future of strategic management.

(15 Hrs)

**REFERENCE BOOKS**

1. Text book of strategic management, U.C. Mathur, ,Macmillain India limited.
2. Strategic Management: An Integrated Approach, Hill.
3. Strategic Management, CN.Sontakki, Kalyani Publications
4. Strategic Management: Theory and Practice, Parnell.
5. Fundamentals of Strategic Management, Parthasarthy.
6. Strategic Management, White, Palgrave Macmillian,
7. Strategic Management, Francis Cherunilam, Himalaya Publishing House.
8. JauchLawrance R, Business Policy and strategic Management, MacGraw Hill Co;
9. Sharmma RA, Strategic Management in Indian companies, Deep & Deep co;
10. FR.David, Strategic Management Concept and Cases, Prentive Hall India.
11. Philip Sadler, Strategic Management, Kogan Page India.

Credit-4

Hrs. 90

**16P2COMT10 OPERATIONS RESEARCH****Objectives**

- To enable the students to understand various techniques used in operation management decisions.

**MODULE-1** Operations research-meaning-origin and development-nature-OR in India-OR as a tool in decision making-OR and management-features and methodology of OR-Phases of OR study-models in OR-methods of deriving the solution-limitations of OR.

(5 Hrs)

**MODULE-2** Linear Programming-meaning-concepts-notations-uses and applications-formulation-graphical solution-simplex method-introduction of slack, surplus and artificial variable-duality.

(30 Hrs)

**MODULE-3** Transportation problems- different initial allocation methods-move towards optimality-MODI method of solving transportation problems.Assignment problems-solutions-variations in assignment problems.

(20 Hrs)

**MODULE-4** decision theory-Quantitative approach to management decision making-decision under conditions of uncertainty-Maximin-Maximax-Hurwics, Laplace and Minimax regret criteria-Decision making under risk-EMV-EOL-EVPI criteria-decision tree analysis- Game theory-Queing theory.

(20 Hrs)

**MODULE-5** Network analysis-CPM and PERT-Network concepts-construction of network diagram-numbering the events (Fulkerson's Rule), requirements-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT calculations-points of similarities and dissimilarities in PERT and CPM-limitation of PERT and CPM.

(15 Hrs)

**REFERENCE BOOKS**

1. Operation research, theory and applications, J.K.Sharma, Macmillain India limited.
2. Operations Research: Principles and Practice, Ravindran.
3. Research methodology and OR, H.R.Ramanath, Himalaya Publishing House
4. Operation Research, VK.Kapoor, Sultan Chand Co;
5. OR, Sarmma&Ananad, Himalaya Publishing House
6. Operation Research, KanthiSwarup, Sultan Chand Co;
7. Operation Research, SD. Sharmma, Kedarnath Co;
8. Operation Research-problem and solutions, J.K.Sharma, Macmillain India limited.
9. Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers

## SEMESTER III

### 16P3COMT11 MANAGEMENT ACCOUNTING

Credit-4

Hrs. 90

#### Objectives

- To understand accounting methods and techniques used for decision making.

**MODULE-1** Management accounting - meaning, nature, scope, objectives and functions of management accounting-Functions of Management accountant -Management accounting VS financial accounting-Management accounting VS cost accounting. Tools and techniques of Management Accounting. Financial statements-nature-objectives--Types of financial statements – Financial statement analysis- objectives – Types of financial analysis-Methods of financial analysis- comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis.

(20 Hrs)

**MODULE-2** Ratio analysis-meaning-significance-advantages and limitations of ratio analysis-classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios-ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems.

(25 Hrs)

**MODULE-3** Fund flow statement – meaning–importance – limitations –procedure for the preparation of Fund flow statement-Fund from operation - schedule of changes in working capital –distinguish between Fund flow statement, income statement and Balance Sheet

(20 Hrs)

**MODULE-4** Cash flow statement – comparison between fund flow statement and cash flow statement –cash flows from operating, investing and financing activities - Procedure for the Preparation of cash flow statement( As per AS-3 Revised ) –Direct method and indirect method- cash from operation -advanced problems . Management reporting- -methods of reporting –requirements of a good report-kinds of reports -general principles of a good reporting system.CSRreporting, corporate governance reporting

(15Hrs)

**MODULE-5** Inflation accounting-Meaning- advantages and disadvantages of price level accounting. CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment-backlog depreciation MWCA-

(10 Hrs)

#### REFERENCE BOOKS

1. Management Accounting, SN.Maheswari, Sultan Chand Co;
2. Management Accounting, Manmohan&Goyal.
3. Management accounting, Gordon, Himalaya Publishing House

4. Management accounting, Wilson, Himalaya Publishing House
5. Management Accounting, Sharma & Gupta; Kalyani Publishers
6. Managerial Accounting, Balakrishnan, Wiley publications.
7. Management Accounting, Dr.SP.Gupta, SahityaBhavan, Agra.
8. Management Accounting, RSN Pillai.
9. Management accounting-concepts and applications, AbhishekGodha, Macmillain India limited.
10. Management accounting, Mamtasha, Ane books private limited.
11. Management Accounting, MadhuVij, Macmillain India limited

**16P3COMT12 DIRECT TAXES- LAW AND PRACTICE**

Credit-4

Hrs. 90

**Objectives**

- To make the students familiar with the direct tax law of the country and to give advanced level of knowledge on direct tax laws and computation and assessment.

**MODULE-1** Objective of taxation-direct and indirect taxes-direct tax law in India-changing section-basic concepts-income-gross total income-total income-person-assessee-deemed assessee-assessee in default-role of tax-average rate of tax-maximum marginal rate-residential status-incidence of tax-income except from tax.

(10 Hrs)

**MODULE-2** Heads of income-income from salary-income from house property-profit and gains of business or profession-capital gain-income from other sources- (50 Hrs)

**MODULE-3** clubbing of income-setoff-carry forward and setoff

(5 Hrs)

**MODULE-4** Deduction from gross total income

(10 Hrs)

**MODULE-5** assessment of individuals, HUF-computation of tax including agricultural income. (15 Hrs)

**REFERENCE BOOKS**

1. Income tax law and practice, Dr.H.C.Mehrotra&Goyal, Sahityabhavan, Agra.
2. Direct tax law and practice, V.K.Singhaniya, Tax man publications.
3. Income tax law and practice, BS.Raman, United publishers,
4. Direct taxes, Bhagavathi Prasad, Viswaprakasan.
5. Direct Tax law and practice, AP.Philip, Soba Publications.
6. Income tax law and practice ,Geethkrishnapai R.
7. Income tax law and practice, B.Bhattacharya.

### 16P3COMT13 CORPORATE GOVERNANCE AND BUSINESS ETHICS

Credit-4

Hrs. 90

#### Objectives

- To understand the importance of corporate governance
- To provide expert knowledge of the legal and regulatory framework in respect of corporate governance in India
- To provide a detailed insight into the concept, issues and practices that governs the corporate sector.

**MODULE-1** Corporate Governance-meaning-importance-principles-objectives-constituents-benefits of corporate governance- Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of ownership and control, corporate Governance Mechanism: Anglo-American Model, German Model, Japanese Model, Indian Model, OECD, emphasis on Corporate governance, Ethics and Governance, history and growth of corporate governance in India-stake holders and corporate governance.

(15 Hrs)

**MODULE-2** clause 49 - corporate governance and mandatory and non-mandatory requirements-board of directors-independent directors-audit committee-subsidary companies- disclosures-CEO/CFO certification- regulatory framework of corporate governance in India; SEBI guidelines, RBI rules- reforms in the Companies Act, 2013; corporate governance in PSUs and banks- corporate governance report.

(20 Hrs)

**MODULE-3** Corporate excellence- role of chairman in corporate governance-organisational culture-managing cultural diversity in organization-Ethical Entrepreneurship- Sustainable Development Case Study.

(15 Hrs)

**MODULE-4** Business ethics-ethics and values- Seven principles of public life- Ethical subjectivism and Relativism, Moral Development (Kohlberg's 6 stages of Moral Development), Ethics and Business, Myth of a moral business-Application of Ethical theories in Business (i) Utilitarianism (J.Bentham and J.S. Mill), (ii) Deontology (I. Kant) Virtue Ethics (Aristotle)- The new management philosophy-ethics in business functional areas-integrity-sales-HRM-management of quality-organizational culture

(25 Hrs)

**MODULE-5** Building corporate image-meaning and importance-steps in building corporate image-knowledge workers and knowledge management-Knowledge economy-business ethics-protection of employees-QWL-worklife balance.

(15 Hrs)

#### REFERENCE BOOKS

1. Corporate governance and business ethics, U.C.Mathur, Macmillain India limited.
2. Corporate governance, Machiraju, Himalaya Publishing House.
3. Corporate Governance, Monks.
4. Corporate Governance: Principles, Mechanisms & Practice, Parthasarathy.

5. Corporate governance and Business Ethics and CSR, J.P. Sarmma, Anebooks private limited.
6. Business Ethics, C.S.V. Murthy, HPH
7. Business Ethics, Francis & Mishra, TMH
8. Corporate governance, Fernando, Pearson
9. Business Ethics & Corporate Governance, S. Prabhakaran, EB
10. Corporate Governance, Mallin, Oxford
11. Perspectives in Business Ethics, Hartmen & Chatterjee, TMH

**After this course the students are able to write BSE Corporate Governance Certification.**



**16P3COMT14 INTERNATIONAL BUSINESS ENVIRONMENT**

Credit-4

Hrs 90

**OBJECTIVE:** To enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

**MODULE 1:** Introduction to International Business: Importance, nature and scope of International business; Difference between Domestic Business and International Business- Modes of entry in international business; **Drivers of Globalisation, Globalization forces – Meaning, dimensions and stages in Globalization -International, Global, Multinational and Transnational Companies– Benefits and Criticisms of MNCs-MNCs in India- Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler.**

(20 Hrs)

**MODULE 2:** **Analysis of Global Environment – Political Environment: political systems, political risks-causes, business and government; Economic Environment; Socio- Cultural: Elements of Culture, Impact of culture on Business; Legal, Technological, Natural Environments.**

(20 Hrs)

**MODULE-3:** Role of International Institutions like World Bank, IMF, IBRD, IDA, IFC, UNCTAD, ADB In International Business; WTO rounds- Uruguay Round, Doha Declaration, Cancun Round, IPRs, TRIPS, TRIMS, GATS, Ministerial Conferences, International disputes, Arbitration.

(15 Hrs)

**MODULE 4:** Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World- EU, NAFTA, APEC, CAEU, ASEAN, SAARC; FTAs, Tariff and Non-Tariff Barriers-Subsidies -Dumping and Anti-dumping measures.

(20 Hrs)

**MODULE 5:** International Marketing: Meaning, Nature and Importance; EPRG; An overview of the International Marketing Management Process; International Marketing Environment, Factors Affecting International Price Determination.

(15 Hrs)

**Books for Reference:**

Cherunilam, Francis, International Business Environment, Himalaya Publishing House  
Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House  
Bennet, Roger, International Business, Financial Times, Pitman Publishing  
Hill, Charles W. L., International Business, McGraw Hill  
SubbaRao, P, International Business – Text and cases- Himalaya Publishing House

## 16P3COMT15 PRINCIPLES OF MANAGERIAL DECISIONS

Credit – 4

Hours: 90

**Objective:** The objective of the paper is to acquaint the students with the economic theory and its use in business decision-making. The effort is to enable them to use various concepts for business problems in a globalized economic environment.

**MODULE 1-** Demand and its Determination: Demand function; Determinants of demand; utility analysis- indifference curve analysis- Demand elasticity – Price, Income and cross elasticity. Firm and its Organization: Nature of the Firm and types of organizations. The Corporation: Ownership and Control.

**MODULE 2-** Production: Law of variable proportions. Production function: Concept of productivity and technology. Producer's equilibrium; Return to scale. Concept of profit and Wealth maximization- Cost: Classification of costs; Short run and Long run cost functions. Market Forms: AR-MR. Price taker and Monopoly power- Price determination in different market situations- Market Imperfections–Monopolistic, Collusive oligopoly and pricing strategies.

**MODULE 3-** Commodity Pricing: Economics of advertisement costs; Types of pricing practices. Factor Pricing: Demand and supply of labour; Collective bargaining, Concept of rent, Profit- Rate of return and interest rates; Real vs. Nominal interest rates. Basic capital theory–Interest rate and return on capital.

**MODULE 4-** Product market: Saving and Investment function, Consumption function, Aggregate supply and Aggregate demand, Investment multiplier, foreign trade and budget multiplier. Money market: Motive for holding money; Liquidity preference, Money demand, Money market equilibrium. Classical, Keynesian and Monetarist Approach to Inflation – Structuralist Theory of Inflation– Inflation targeting. IS-LM Analysis: Derivation of nominal IS-LM and equilibrium.

**MODULE 5-** Business Cycles and Sustainable Development: Theories of trade cycles and Aggregate demand. Open economy macroeconomics: Net Export and Output in an open economy. Impact of trade on GDP. Open economy multiplier-Definition & Scope of Econometrics, Methodology of Econometrics. The shape of the eco-economy, restructuring the economy, new industries and new jobs, investment opportunity - building the solar/ hydrogen economy. Energy efficiency, alternate forms of energy, harnessing the wind, sunlight wave, geo thermal, natural gas and hydrogen economy. Designing a new materials economy -feeding everyone well -protecting forest products and services.

### REFERENCE BOOKS

1. Dominick, S., Managerial Economics a Global Economy, McGraw Hill Inc., Princeton.
2. Dornbusch, R., and Stanley Fisher, Macroeconomics, McGraw Hill, New York.
3. Koutsoyiannis, A., Modern Micro Economics, Macmillan Press Ltd.
4. Paul A Samuelson., William D Nordhaus. Economics, (Indian adaptation by Sudip Chaudhuri and AnindyaSen), Tata McGraw Hill. Varian, Micro-Economic Analysis , Norton.

3. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi. Branson William H., Macro Economics Theory and Policy, First East – West Press.
5. Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill.
6. Oliver Blanchard Macro Economics, Pearson Education, LPE.
7. Mankiw, N. Gregory, Macro Economics, Macmillan.
8. Rosalind Levacic and Alexander Rebmann (2006): Macroeconomics: An Introduction to Keynesian-Neoclassical Controversies, MacMillan-Chs-18 & 20
9. Richard T. Froyen (2008) L: Macroeconomics- Theories and Policies, Pearson-Ch-11
10. Garner Ackley (1989): Macroeconomics: Theory and Policy, Collier MacMillan, Chs 13-15
11. A.J. Westaway and T.G.WeymanJohnes (1978): Macroeconomics, Theory, Evidence and Policy, Longman, Ch-16
12. Gujarati, Damodar (2003), Basic Econometrics, 4th edition, McGraw Hill, New York.
13. KoutsoyiannicsA (1977), Theory of Econometrics, Palgrave, New York.
14. Maddala G S (2002), Introduction to Econometrics, 3rd edition, John Wiley & Sons, New York
15. Lester R Brown , 2003, Eco- Economy, Orient Longman, Hyderabad. Ch. 4 to 9.
16. Peter G Brown and Geoffrey Garver, (2009), Right Relationship; Building a Whole earth Economy, Berret-Koehler Publishers, San Francisco.
17. David C Korten(1992), Getting to the 21st century, Oxford and IBH, New Delhi.

## SEMESTER - 1V

### ELECTIVE COURSES

#### FINANCE STREAM

#### 16P4COMT16EL1      ADVANCED COST ACCOUNTING

Credit-3

Hrs 90

#### Objectives:

- To learn about the higher application of cost accounting techniques and methods.
- To know the application of cost control techniques.

**MODULE-1**      Process costing -Inter- process profit-Equivalent production-Valuation of work in progress - Advanced problems.

(15 Hrs)

**MODULE-2** Marginal costing-Absorption costing -Breakeven analysis-cost volume profit analysis-Break even chart- P.V.Graph.Application of marginal costing in business decisions-profit planning -key factor-product mix-make or buy decisions -alternative course of action - cost indifferent point-differential cost- application of differential costing in business decisions-Advantages and limitations-Advanced problems of application.

(30 Hrs)

**MODULE-3** Budgetary control-Budget and budgetary control-preliminary steps for the adoption of a system of budgetary control-types of budget-functional budget-cash budget-fixed and flexible budgeting-zero base budgeting-performance budget-responsibility accounting-advantages and limitations of budgetary control.

(15 Hrs)

**MODULE-4** Standard costing-standard cost-standard costing Vs budgetary control-Variance analysis-material, labour, overhead, sales variances-advantages and limitations of standard costing.

(20 Hrs)

**MODULE-5** Cost accounting system-Cost ledger accounting-advantages -control accounts - Integral accounting- Advantages -principals of an integral accounting -features -third entry

(10 Hrs)

#### REFERENCE BOOKS

1. Advanced Cost Accounting, S.P.Jain&K.L.Narang; Kalyani Publishers
2. Advanced cost accounting, Saxena&Vasisht.
3. Advanced cost accounting, SN.Maheswari& Mittal.
4. Advanced cost accounting, M.L.Agarwal, Sahityabhavan, Agra.
5. Cost and management accounting, MN.Arora, Himalaya Publishing House.
6. Advanced cost accounting, Gowda, Himalaya Publishing House.
7. Advanced cost accounting, Nigam &Sharma.

8. Advanced cost accounting, NK.Prasad.
9. Cost and Management accounting, SN.Maheswari.
10. Advanced cost accounting, SP.lyengar.

**16P4COMT17EL1 DIRECT TAXES-ASSESSMENT & PROCEDURES**

Credit-3

Hrs 90

**Objectives:** To make the students familiar with the assessment and procedures of direct taxes in the country.

**MODULE-1** Assessment and computation of tax-firms-AOP/BOI-Companies-MAT (40 Hrs)

**MODULE-2** Assessment procedures-return-types of return-due dates for filing returns-defective return-interest for default-PAN-types of assessment-TRP-rectification of mistakes. (10 Hrs)

**MODULE-3** Income tax authorities and powers-deduction and collection of tax at source-advance payment of tax-refund of tax-survey search and seizure-appeals and revision-penalties and offences-double taxation. (10 Hrs)

**MODULE-4**International Taxation Basic concepts of International Taxation and Transfer Pricing - General Anti-Avoidance Rules ( GAAR) – concept and application -Advance Pricing Agreement ( APA) – concept and application (15Hrs)

**MODULE-5** Tax planning-Tax avoidance-tax evasion-tax management-need of tax planning-tax planning based on residential status-tax planning for salaried assessee-tax planning for income from house property-tax planning for business and profession-Tax planning for capital gain-tax planning for income from other sources-tax planning for individuals-firms-companies-limitations of tax planning. (15Hrs)

**REFERENCE BOOKS**

1. Income tax law and practice, Dr.H.C.Mehrotra&Goyal, Sahityabhavan, Agra.
2. Direct tax law and practice, V.K.Singhaniya, Tax man publications.
3. Income tax law and practice, BS.Raman, United publishers,
4. Direct taxes, Bhagavathi Prasad, Viswaprakasan.
5. Direct Taxes-BB.Lal
6. Direct Tax law and practice, AP.Philip, Soba Publications.
7. Income tax law and practice ,Geethkrishnapai R.
8. Income tax law and practice, B.Bhattacharya.

**16P4COMT18EL1 INTERNATIONAL FINANCIAL MANAGEMENT**

Credit-3

Hrs. 90

**Objectives:** • To understand different aspects of international finance.

**MODULE 1-** International finance, meaning, nature and importance- international trade and payments- balance of payment and its components-balance of payment deficits-reasons and remedies-**recent trends in international finance.**

(15 hrs)

**MODULE 2-** International monetary system -gold standard-Brettonwood system and afterwards-Fixed parity system-Smithsonian arrangement-Exchange rate regime since 1973-Floating system- international liquidity-creation of SDR-IMF funding facility -European monetary system-Money and banking institutions in the international markets.

(25 hrs)

**MODULE 3-** Parity conditions in international finance-currency forecasting-arbitrage and law of one price-PPP theory-Fisher effect-inflation risk and its effect on international financial markets. Foreign exchange risk and exposure-Techniques of covering foreign exchange risk by MNCs.

(15 hrs)

**MODULE 4-** International investment – meaning – significance-types-growth dispersion of foreign investment-FDI and FPI-mode of FDI entry–Theories of FDI-FDI in India-Hurdles for FDI in India-mergers and acquisitions- foreign investment promotion board-foreign investment implementation authority.

(20 hrs)

**MODULE 5-** Global regulatory environment-Foreign exchange rates-Fixed and flexible exchange rates-Advantages and disadvantages-currency convertibility-current account and capital account convertibility-India's approach to convertibility-finance of global business-cash in advance, letter of credit, documentary collection- open account terms.

(15hrs)

**REFERENCE BOOKS**

1. International Business, Francis Cherunilam, Himalaya Publishing House
2. International business, Sumathivarma, Ane books private limited.
3. International business management, S.C.Gupta, Ane books private limited.
4. International business, Subbarao, Himalaya Publishing House
5. Elements of International Business, Chary, Wiley publications.
6. International Finance, O.S.Srivastava.
7. International finance, Avadhani, Himalaya Publishing House
8. International financial management, Agarwal, Himalaya Publishing House
9. International financial management, PK.Jain, Macmillan India limited
10. Global Financial Management, Anbarasu, Ane books private limited.

**16P4COMT19EL1 DERIVATIVES AND RISK MANAGEMENT**

Credit-3

Hrs. 90

**Objectives:** • To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivates, Future Markets, Options and Swaps etc.

**MODULE-1** Financial system- Indian financial system- -modern financial instruments- primary market- secondary market- Derivatives - introduction , Definition of Derivative , Features, Types of Derivatives, Basic Financial Derivatives, History of Derivatives Market, Use of Derivatives, Critiques of Derivatives. Traders in Derivative Markets, Factors contributing to the growth of Derivatives. Derivatives Market in India. (Theory Only)

(15 Hrs)

**MODULE-2** Forwards-forward prices-continuous compounding-currency forwards-exchange rate quotation-direct and indirect-bid and offer rates-spot market and forward rate-foreign exchange risk-hedging through forwards-speculation- option forward deals-closing forward contracts-currency forwards and banks-advantages and disadvantages of forwards.

(20Hrs)

**MODULE-3** Futures contracts-features-delivery terms-price and price limit-long and short positions-open interest-uses of futures- pricing-cost of carry model in perfect market environment and imperfect market environment-deviations from model expectation-model of futures pricing-price patterns-difference between future and forwards-commodity futures-trading mechanism-forward market commission-important commodity exchanges in India-role of futures market-currency futures-clearing and settlement- margin-market to market-use of currency futures-stock futures-hedging with futures-stock futures trading in India -interest rate futures.

(25 Hrs)

**MODULE-4** Options-types-trading-uses-currency options-combination of options-exotic options-option pricing-black Scholes model-assumptions-notations-calculation of option price-using put call parity-dividends anticipated-pricing of American option-binomial model of option pricing- Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap -swapping through intermediaries-motivation for coupon swap-currency swaps.

(20 Hrs)

**MODULE- 5** Stock Index Futures and Options – Concept - Need- Portfolio Management and Stock Index Futures - Speculation and Stock Index Futures -Trading of Stock Index Futures – Stock Index options – Trading of Stock Index options.

(10 Hrs)

**REFERENCE BOOKS**

1. Commodity and financial derivatives, S.Kevin, PHI Learning PVT.LTD.
2. Financial derivatives, SSS. Kumar, PHI Learning PVT.LTD.
3. Fundamentals of Financial Derivatives, Parasuraman.
4. Derivatives and financial market, Gopalakrishnan, Himalaya Publishing House
5. Fundamentals of derivatives market. Prabhullakumar.
6. Understanding futures market, Robert W Kolb, PHI Learning PVT.LTD.
7. Financial derivatives, Redhead Keith, PHI Learning PVT.LTD.



8. Options, Futures and other derivative securities, Hull John C, PHI Learning PVT.LTD.
9. Financial Institutions and Markets, Shashi. K.Gupta etc.. ; Kalyani Publishers
10. Pandey , I.M., Financial Management, Vikas Publications , New Delhi.
11. Gupta, S.L., Financial Derivatives, PHI Learning Pvt. Ltd, New Delhi.
12. Bhalla, V.K.Investment Management
13. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
14. Mishra Financial Derivatives, Excel,
15. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
16. S.S.Kumar, Financial Derivatives, PHI,
17. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk
18. Management, Oxford,
19. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage.

***After this course the students are able to pass the NISM certificate examination.***

**16P4COMT20EL1 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Credit-3

Hrs. 90

**Objective:** To give a detailed idea about techniques of Security analysis

**MODULE-1**-Investment; Importance-investment Vs speculation and gambling investment process-risk-systematic risk-steps in investment process- designing investment portfolio-rational considerations-Recent trends in Investments-Securitisarion-MWCB-ETFs.

(15 Hrs)

**MODULE-2** Security analysis-Fundamental analysis (company, industry and macroeconomic analysis) economic forecasting-industry analysis-industry life cycle-company analysis-micro company factors-methods of forecasting earnings.

(15 Hrs)

**MODULE-3** Technical analysis-Dow theory-Elliot wave theory-charting techniques-moving averages-MACD-RSI-Technical indicators-breadth-sentiments-limitations of technical analysis-Efficient market hypotheses-forms of market efficiency-investment implications-empirical tests-Event Study Methodology-EMH Vs fundamental and technical analysis.

(25 Hrs)

**MODULE-4** Portfolio theory-portfolio risk and return-optimal portfolio-measurement of risk and return of portfolio-Markowitz model-sharp single index model-risk reduction through diversification.

(20 Hrs)

**MODULE-5** Portfolio selection-portfolio utility theory-sharp's portfolio optimization-capital asset pricing model-CML-SML-Portfolio evaluation-portfolio revision.

(15 Hrs)

**REFERENCE BOOKS**

1. Investment management, Bhalla VK,.
2. Security analysis and portfolio management, Avadhani, Himalaya Publishing House
3. Investment & security markets in India, Avdhani, Himalaya Publishing House
4. Security analysis and portfolio management, Jorden, Fisher
5. Portfolio management, Kevin.
6. Security Analysis and Portfolio Management, Bhatt.
7. Managing Investment, Prasanna Chandra.
8. Investment Analysis and portfolio management, Ranganathan M.
9. Security analysis and portfolio management Rohinisingh.
10. Portfolio management, Barua.

## MANAGEMENT STREAM

### 16P4COMT18EL2 OPERATIONS MANAGEMENT

Credit-3

Hrs 90

**Objectives:** To give a detailed idea about production and operation function management.

**MODULE-1** Production-value addition process-its ingredients-material, man, machinery-design function-plan location, plant layout- economy of size-make/buy mix-flexible manufacturing-productivity issues-work methods-work measurement techniques-capacity measurement (15 Hrs)

**MODULE-2** Vertical integration-Quality management-quality control-TQM-ISO and other international standards-JIT-Managing supply chain-vendor selection and rating. (15 Hrs)

**MODULE-3** production planning and control-value engineering-forecasting-aggregate planning-development of MPS-capacity planning-shop floor control-master and detailed schedule-work orders-route sheets-job cards. (25 Hrs)

**MODULE-4** material management-stores management-Maintenance management-MRP-1, MRP-2-Inventory control-inventory system for dependent demand-safety stock-spare parts management-Inventory records. (20 Hrs)

**MODULE-5** Computer based integrated manufacturing system-specific management tools in production and operation management-simulation, queuing-project management-project life cycle. (15 Hrs)

### REFERENCE BOOKS

1. Production and operations management, Buffa.
2. Production and operation management, Ebert J Adams.
3. Operations management, Shridharabhatt, Himalaya Publishing House
4. Production and operations management, Aswathappa, Himalaya Publishing House
5. Production and operations management, Chunawala, Himalaya Publishing House
6. Production and operation management, SN.Charty.
7. Operation management, Buffa&Sarin.
8. Operation management, Joseph Monks.

**16P4COMT19EL2 PRODUCT AND BRAND MANAGEMENT**

Credit-3

Hrs 90

**Objective:** The purpose of this course is to familiarize the students with the concepts and strategies involved in product and Brand management.

**MODULE-1** Product management: introduction and importance- role of product manager-product plan and its components-product line-additions, alterations and its deletions. (20 hrs)

**MODULE -2** Product positioning-kinds-organizing the product teams-product policy-new product demand forecasting models-product portfolio model-Product positioning and differentiation strategies-perceptual mapping. (20hrs)

**MODULE -3**New product development- stages-diffusion and adoption process-industrial and adoption process-new product launch-strategies-mistakes-success and failures. (15hrs)

**MODULE-4** Brand management- strategic issues in brand management-concepts-principles-brand extension-brand stretching-brand equity and its components- its measurement- (20hrs)

**MODULE-5** Co-branding- brand positioning- product management audit-packaging methods and strategies-multi branding- Re-branding-packaging methods and strategies (15hrs)

**REFERENCE BOOKS**

1. Product Management, Prentice hall of India, RamanujMajumdar.
2. Product Management-Text and cases, Mukerjee
3. Product Management, K.S.Chandrasekhar-, Himalaya publishing company.
4. Product management, Gupta, Himalaya Publishing House
5. Compundiom of Brand management,Chunawala, Himalaya Publishing House
6. Brand management, YLR Moorthi –Vikas publishing house
7. What is in a brand? John Philip Jones, Tata McGraw Hill.
8. Brand Management, Test and Cases, S.L.Gupta.
9. Product Management, S.A.Chunnawala.
10. Brand Management, Kotler
11. Brand Manthra, Kapoor,

**16P4COMT20EL2 TOURISM AND HOSPITALITY MANAGEMENT**

Credit-3

Hrs. 90

**Objective-** To understand the essentials of hospitality management for taking up hospitality business.

**MODULE-1** Introduction to hospitality management. Concept of hospitality-meaning- definition and nature of hospitality- hospitality in the cultural settings of India- inducing management in hospitality industry- historical perspective of hospitality management- objectives of hospitality management- pre-requisites of hospitality management-hospitality management in the Indian scenario.

(10 Hrs)

**MODULE-2** Organization and function of Hotel Industry. Hotel industry-concept- meaning and scope- functional departments of hotel industry- functions of front-office- management of front office-house-keeping functions- nature and dimensions- food and beverages-managements of food services- restaurant- infrastructure and management- food production infrastructure-supporting services-purchase- storage and sales.

(15 Hrs)

**MODULE-3** Accommodation Marketing. Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership-pricing strategies of hotels- price-offs-as-sweep takers in the competitive economy- promotion of hotel accommodation- domestic and overseas promotion- emerging trends in promotion of hotel accommodation- public relation and hotel industry.

(25 Hrs)

**MODULE-4** Managerial issues in hospitality management. Concept of managerial issues- ethical, cultural and social issues- threats and challenges of managing hotels- trends- successful and failure stories of hotel management [case history]- factors responsible for the successful induction of managerial skill in hotel industry- special features of hospitality management in motel and restaurant units.

(20 Hrs)

**MODULE-5** Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation- seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference-business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.

(20 Hrs)

**REERENECE BOOKS**

1. Hotel for Tourism Development, Jungnohan.
2. Hotel Tourism and Hospitality Management, Manish Rath.
3. Food Services Management, Travis. E. Liot.
4. Tourism and Travel Management, Diswasanth Ghosh.
5. Hospitality Operation and Management, Kishan. K. K and Kaimra Robbert.
6. Tourism management, Himalaya Publishing House, S.M.Jha.

## **BANKING & INSURANCE STREAM**

### **16P4COMT18EL3 MODERN BANKING**

Credit-3

Hrs. 90

**Objective:** To enable the students to understand the banking activities at the national and international level.

**MODULE-1** central banking-over view-role of central bank-policy frame work for RBI-RBI and monetary policy-regulation and supervision of the banking system-bank for international settlement-Banking ombudsman.

(15 Hrs)

**MODULE-2** International banking-regulatory frame work-international monetary system-international capital movements-balance of payments-the foreign exchange market-exchange rate determination-managing the exchange risk.

(20 Hrs)

**MODULE-3** Treasury management-scope and formation-responsibility of the treasurers-regulatory frame work-time value of money-risk and reforms.

(15 Hrs)

**MODULE-4** Information technology and banking-universal banking-internet and intranet banking-smart cards-electronic data exchange-

(20 Hrs)

**MODULE-5** Co-operative banking-structure-and development banks-importance and weakness of co-operative banks-RBI and co-operative banks-RRBs-NABARD.

(20 Hrs)

### **REFERENCE BOOKS**

1. Banking theory and practice, S.N.Maheswari & Paul.
2. Banking theory and practice, K.C.Sekhar.
3. Modern banking, Agarwal, Himalaya Publishing House
4. Banking theory law and practice, Gorgen, Himalaya Publishing House
5. Banking theory and practice, Srivastava. Himalaya Publishing House
6. Banking law and practice in India, Tanna ML.
7. A Text book of banking, Radhaswami M & Vasudevan SV

**16P4COMT19EL3 INSURANCE LAW AND PRACTICE**

Credit-3

Hrs. 90

- Objective-
- 1.To provide an understanding of the principles of insurance.
  2. To understand the insurance business and concepts relating to it.

**MODULE-1** Insurance-meaning-importance-risk and uncertainty- need, nature and uses of insurance-emerging trends in insurance business-insurance laws-regulation of insurance and IRDA-International laws- (15 Hrs)

**MODULE-2** Life insurance-characteristics-lapse-revival and surrender-policy provisions-important types of life insurance policies-important legal provisions. (20 Hrs)

**MODULE-3** Fire Insurance-origin-nature-risk hazards-indemnity-legal basis-fire insurance contracts-kinds of fire insurance policies-risk covered-re-insurance-double insurance-excess insurance. (20 Hrs)

**MODULE-4**Marine insurance-basic elements-types marine losses-total loss-partial loss-particular average loss-documents needed. (15 Hrs)

**MODULE-5** Property and liability insurance-nature-crop and cattle insurance-types of liability insurance-re-insurance-basic concept of liability insurance-accident insurance. (20 Hrs)

**REERENECE BOOKS**

1. Insurance principles and practice, Mishra MN, S Chand & Co;.
2. Principles and practice of insurance, periasami, Himalaya Publishing House
3. Insurance principles and practice, Vinayakam, S Chand & Co;
4. Banking and insurance, Agarwal, Himalaya Publishing House
5. General insurance Act 1972
6. Life insurance, Gupta OS, Frank Brothers.
7. LIC of India, Vol 1, 11, 111, Mishara MN, Raj books subscriptions.

**16P4COMT20EL3 FOREIGN EXCHANGE MANAGEMENT**

Credit-3

Hrs 90

**Objective-** To enable students to learn the foreign exchange operations in foreign trade.

**MODULE-1** Meaning of foreign exchange, foreign exchange transactions-administration of foreign exchange-functions of foreign exchange department-foreign currency account-NOSTRO and VOSTRO account-foreign exchange transaction-foreign exchange rate-spot and forward deals for the purchases and sale of foreign currencies-selection of buying and selling rates and calculation and appropriate forward rates-effects-liberalized exchange rates mechanism-LERMS-unified exchange rate system( UERS)-full convertibility-SWIM.

(20 Hrs)

**MODULE-2** Exchange control-objectives-methods-exchange control regulations relating to export and imports-foreign exchange regulation act, 1973-India's foreign exchange problems-India's recent foreign trade policy.

(15 Hrs)

**MODULE-3** Methods of international payments-Instruments issued by correspondent banks-foreign travelers cheque-foreign inward remittance payment system-methods of settling debts in international trade-letter of credit-meaning features-mechanism-types-advantages-responsibilities and liabilities of parties-uniform customs and practice for documentary credits.

(15 Hrs)

**MODULE-4** Financing foreign trade-financing exports-packing credit-advances-purchase and negotiations and bills-collection of export bill-advance against bills under collection-incentives-financing deferred payments and turnkey projects-other services to exporters-financing of imports-opening a letter of credit-payments of imports-bills imports-trust receipt-deferred payments imports-loan syndication-EXIM bank-Export credit guarantee corporation of India (ECGC)-World Trade Organisation (WTO).

(20 Hrs)

**MODULE-5** Foreign exchange risk management-transaction exposure risk-forward and money market ledge-risk shifting-foreign currency options-currency swaps-interest rate swaps-economic exposure risk-inflation and exchange risk-economic consequences of exchange rate changes-managing economic exposure risk.

(20 Hrs)

**REFERENCE BOOKS**

1. Foreign exchange principles and practice, Andley KK & Mattvo.
2. Rupee convertibility Bibek Debroi.
3. Principles of foreign exchange, Chatterjee AK.
4. ABC of foreign exchange, Clare G Gump.
5. Foreign exchange-practice, concepts, and control, Jeevanandan C.
6. Foreign exchange arithmetic, Krishnamoorthi. P V.
7. Foreign exchange management, Rajawadi.



## MARKETING STREAM

16P4COMT20EL3

MARKETING MANAGEMENT

Credit-3

Hrs. 90

### Module 1

Nature and scope of marketing-historical development of marketing-presentday marketing importance of marketing in business-functions, benefits of marketing-marketing concepts-marketing environment-internal and external variables of marketing system. (15 Hrs)

### Module 2

Consumer behavior and market segmentation-meaning of consumer behavior-major factors influencing consumer behavior-meaning of market segmentation-importance or benefits of market segmentation-requirements for successful segmentation. (20Hrs)

### Module 3

Product management- product- types of goods-product decisions and strategies-product management problem-reasons for product change, add and drop policy-qualitative criteria for evaluating new products-product policies-meaning and scope-product planning and development product life cycle. (20Hrs)

### Module 4

Pricing-importance of pricing – pricing objectives-pricing policies-factors affecting pricing decisions-kinds of pricing –price differentials-welfare aspects of price differentials. (15Hrs)

### Module 5

Distribution decision-meaning of distribution-channels of distribution-basic channels of distribution-promotion decision-meaning of promotion-importance of promotion- forms of promotion-promotion mix-sales promotion-advertising criteria for selecting media-publicity-personal selling. (20Hrs)

## REFERENCE BOOKS

1. Philip Kotler, Principles of marketing
2. Philip Kotler, Marketing management-analysis, planning and control
3. Willion J Stanton, Fundamentals of marketing
4. S.A Sherlaker, Marketing Management
5. Dr. Rajagopalan Nair, Marketing Management
6. Rustom S. Davar, Modern Marketing in the Indian Context
7. R.K. Varshney & B Battacharya, International Marketing Management-An Indian Perspective
8. David J. Luck & Ferrel OC, Marketing Strategy and Plans

**16P4COMT19EL4      MARKETING RESEARCH**

Credit-3

Hrs 90

**Module 1**

Market Research-definition and scope-importance and functions-marketing information systems-benefits and uses of marketing information system-cost and time considerations in research-M R as an aid in decision making-The MR process-research objectives-problem identification-problem definition- information needs to solve the problems.

(20Hrs)

**Module 2**

Marketing Research Technique and Questionnaire Design-process of measurement and scaling-types and features .(15Hrs)

**Module 3**

Research methods and application historical method-observation method survey method. Product research-advertising/promotion research motivation research-distribution research-industrial marketing research-marketing research methods.

(20Hrs)

**Module 4**

Research Report Preparation-research proposal-written proposals-factors in organizing research reports-graphic and verbal reports-market forecast and market potential analysis-perception studies.

(20Hrs)

**Module 5**

Ethics in Marketing Research-treatment of respondents-treatment of buyers-treatment of researchers-international code of marketing research practice.

(15Hrs)

**REFERENCE BOOKS**

1. Boyd Westfall & Stach      Marketing Research
2. David J Luck & Donald S Rubin      Marketing Research
3. Donald S Tull & Dell I Hawkings      Research for marketing
4. Peter M Chisnall
5. Dr. D D Sharma and Cases
6. David Aaker
7. RamanujMajumda studies

**16P4COMT20EL4      MARKETING SERVICES**

Credit-3

Hrs 90

**Module 1**

Marketing Services- concepts and issues-definition of services-difference between goods marketing and service marketing-nature and characteristics of services-the seven P's of services-marketing strategies of service firms.

(15Hrs)

**Module 2**

The future of service marketing-ethics in service marketing-challenges in service marketing-growth of service markets-consumer services-industrial services-marketing mix for service marketing.

(15Hrs)

**Module 3**

Marketing of Tourism and Hospitality Services-meaning and definition of tour-types of tourists-advantages and disadvantages of tourism-meaning of hospitality services-hospitality products-product augmentation methods-marketing strategy for tourism market-hotel the concept-classification of hotels-seven P's in tourism marketing.

(20Hrs)

**Module 4**

Marketing of financial services-branding and advertising of financial services-need and importance of financial marketing-marketing mix for financial organization-financial advertising-financial advertising in India-financial market growth strategies.

(20Hrs)

**Module 5**

Marketing of educational services including professional education-service characteristics and their implication for education-marketing strategies-marketing mix for educational services-strategies for marketing, recent trends in service marketing in the national and international context.

(20Hrs)

**REFERENCE BOOKS**

1. Jha Services Marketing
2. Shankar "
3. Bindhi Chand Marketing Services
4. Philip Kotler Marketing Management-Analysis, Planning, Implementation and control
5. Tony Martin Financial Services and Direct Marketing

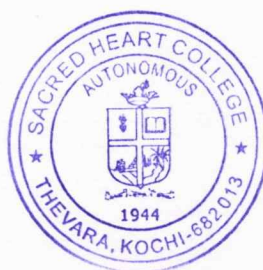
**16P4COMPJ Project/Dissertation**

Each student should submit a project report for evaluation. A minimum of 3 months period shall be given to each student for the project and this may be after the end semester examination of semester.

1. Project work shall be completed by working outside the regular teaching hours.
2. Project work shall be carried out under the supervision of a teacher in the concerned department.
3. A candidate may, however, in certain cases be permitted to work on the project in an industrial / Research Organization/ Institute on the recommendation of the Supervisor.
4. There should be an internal assessment and external assessment for the project work in the ratio 1:3.
5. The external evaluation of the Project work is followed by presentation of work including dissertation and Viva-Voce.
6. The mark and credit with grade awarded for the program project should be entered in the grade card issued by the college.

**16P4COMCV Viva-Voce**

Comprehensive Viva-voce shall be conducted at the end of the programme which covers questions from all courses in the programme as per the syllabus.



**Dr. Jose John**  
Principal in Charge  
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