

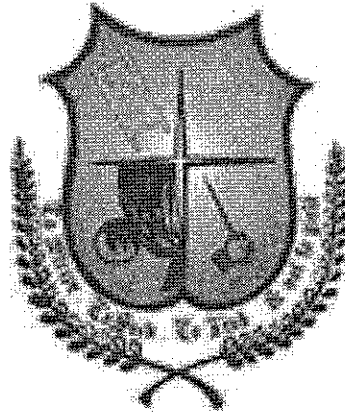
**ETHIRAJ COLLEGE FOR WOMEN, (AUTONOMOUS)**

**CHENNAI-600008**

**DEPARTMENT OF COMMERCE  
(AIDED AND SELF SUPPORTING)**

**M.COM**

**SYLLABUS**



**CHOICE BASED CREDIT SYSTEM  
OUTCOME BASED EDUCATION**

**(OFFERED FROM THE ACADEMIC YEAR 2015-16)**

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**ETHIRAJ COLLEGE FOR WOMEN**  
**DEPARTMENT OF COMMERCE**  
**M.COM DEGREE COURSE**  
**REGULATIONS WITH EFFECT FROM 2015 – 16**

The M.Com syllabus has been revised with effect from the academic year 2015-2016 under the CBCS (Choice Based Credit System) as specified by the Government of Tamilnadu. The course has been designed to enhance knowledge in the areas of Accounting, Finance, Marketing, Tax and Human Relations.

**REGULATIONS**

**Eligibility Criteria for Admission**

A Commerce graduate (B.Com) with any specialization and a graduate in Business Administration (BBA) are eligible for admission.

**Duration of the Programme**

The course is for 2 years divided into 4 semesters. Each semester will have a minimum of 90 working days and each day to have 5 hours. Teaching is organized into a modular pattern of credit courses. Credit is normally related to the number of hours a teacher teaches a particular subject and the number of hours a student spends learning a subject.

**Credits**

The course follows a choice based credit system with a total of 91 credits.

**Examination**

There shall be four examinations – First and Third semester examinations will be conducted in October-November. Second and Fourth semester examination will be held in April-May of the academic year.

**Eligibility for the award of the degree**

The student shall be eligible for the award of the degree only if she has undergone the prescribed course of study and passed the examination in all the four semesters earning 91 credits.

### Extra Disciplinary

The student shall take one paper each in the second and third semesters offered by other departments.

Papers offered by the Department of Commerce to other department students:

SEMESTER	CODE	PAPERS	HOURS	CREDIT
II	7P15/2E/EDP	Entrepreneurial Development	3	3
III	7P15/3E/HRS	Human Relations	3	3

### SOFT SKILLS

The candidate shall take up 1 soft skill paper in each semester during the course of study.

Soft Skill Paper	Paper Code	Title	Semester	Hours	Credits
1	PG15/1S/PEW	Personality Enrichment for Women	1	2	2
2	PG15/2S/LCE, FRE, GER	English & Communication skills or Foreign Language French/German	2	2	2
3	PG15/3S/EES	Enhancement of Employability skills	3	2	2
4	PG15/4S/TMP	Teaching Methods and Practices	4	2	2

The student is required to take up an End Semester examination for two hours for 50 marks. The pass mark is 25.

### INTERNSHIP

Every student should take up internship during the summer vacation of II semester for a period of 1 to 1.5 months and submit a report for two credits. The report shall be evaluated as follows:

Report evaluation	50 marks by Faculty in Charge 25 marks by the trainer in the evaluation form
Viva voce	25 marks (to be conducted by an External Examiner)
Total	----- 100 marks -----

## TOTAL CREDITS

S. No	Paper	No. of Papers	Credits	Total credits
1	Core subjects	15	4	60
2	Soft skills	4	2	8
3	Internship	-	2	2
4	Elective subjects	5	3	15
5	Extra Disciplinary Elective Subjects	2	3	6
	<b>Total</b>			<b>91</b>

INTERNAL VALUATION BY COURSE TEACHER/S

**CORE PAPERS**

<b>COMPONENT MARK</b>	<b>TIME</b>	<b>MAX.MARKS</b>	<b>CA</b>
1. TEST I	2 HRS	50 MARKS (TO BE CONVERTED)	10
2. TEST II	2 HRS	50 MARKS (TO BE CONVERTED)	10
3. ASSIGNMENT/SEMINAR/FIELD VISIT			10
4. PARTICIPATORY LEARNING			<u>10</u>
<b>TOTAL</b>			<b><u>40</u></b>

**ELECTIVE PAPERS**

<b>COMPONENT MARK</b>	<b>TIME</b>	<b>MAX.MARKS</b>	<b>CA</b>
1. TEST I	2 HRS	50 MARKS (TO BE CONVERTED)	10
2. TEST II	2 HRS	50 MARKS (TO BE CONVERTED)	10
3. ASSIGNMENT/SEMINAR/FIELD VISIT			10
4. PARTICIPATORY LEARNING			<u>10</u>
<b>TOTAL</b>			<b><u>40</u></b>

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI -8**

**DEPARTMENT OF COMMERCE**

COURSE PROFILE							
SEMESTER	COURSE CODE	COURSE TITLE	HRS/WK	CREDITS	CA	END SEM	TOTAL
FIRST	7P15/1C/ADM	Core: Accounting for Decision Making	6	4	40	60	100
FIRST	7P15/1C/BET	Core: Business Environment	6	4	40	60	100
FIRST	7P15/1C/SMG	Core: Services Marketing	6	4	40	60	100
FIRST	7P15/1C/STI	Core: Statistical Tools for Business Management - I	6	4	40	60	100
FIRST	7P15/1E1/ECM	Elective: E - Commerce	4	3	40	60	100
FIRST	PG15/1S/PEW	Soft Skill – Personality Enrichment for Women	2	2	40	60	100
Total			30	21	-	-	-
SECOND	7P15/2C/ORB	Core: Organisational Behaviour	5	4	40	60	100

SECOND	7P15/2C/REM	Core: Research Methodology	5	4	40	60	100
SECOND	7P15/2C/RGT	Core: Retail Management	5	4	40	60	100
SECOND	7P15/2C/ST2	Core: Statistical Tools for Business Management - II	5	4	40	60	100
SECOND	7P15/2E2/GDO	Elective: Group Dynamics and Organisational Dynamics	4	3	40	60	100
SECOND	7P15/2E/ EDP	Entrepreneurial Development	4	3	NA	50	50
Total			30	24	-	-	-



**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI -8**

**DEPARTMENT OF COMMERCE**

COURSE PROFILE							
SEMESTER	COURSE CODE	COURSE TITLE	HRS/WK	CREDITS	CA	END SEM	TOTAL
THIRD	7P15/3C/ACF	Advanced Corporate Accounting And Corporate Finance	5	4	40	60	100
THIRD	7P15/3C/LSM	Logistics And Supply Chain Management	5	4	40	60	100
THIRD	7P15/3C/FEM	Foreign Exchange Management	5	4	40	60	100
THIRD	7P15/3C/DT1	Direct Tax Management -I	5	4	40	60	100
THIRD	7P15/3E3/TQM	Total Quality Management	4	3	40	60	100
THIRD	7P15/3E/HRS	Human Relations	4	3	40	60	100
THIRD	PG15/1S/PEW	Soft Skill – Enhancement Of Employability Skills	2	2	-	50	50
Total			30	21	-	-	-
FOURTH	7P15/4C/SPM	Security	6	4	40	60	100

		Analysis And Portfolio Management					
FOURTH	7P15/4C/AMS	Accounting For Mergers And Special Accounts	6	4	40	60	100
FOURTH	7P15/4C/DT2	Direct Tax Management -I	6	4	40	60	100
FOURTH	7P15/4E4/CRM	Customer Relationship Management	5	3	40	60	100
FOURTH	7P15/4E5/IRM	Insurance & Risk Management	5	3	40	60	100
FOURTH	7P15/4S/TMP	Soft Skill-Teaching Methods And Practices	2	2	NA	50	50
Total			30	24	-	-	-

## SEMESTER I

### ACCOUNTING FOR DECISION MAKING

Core: 1  
Teaching Hours: 90

Course code: 7P15/1C/ADM  
Credits: 4  
L T P: 3/3/0

#### OBJECTIVES

- To read interpret and analyze financial statements.
- To provide an understanding of the various decision making techniques.
- To help understand budgetary control as a tool for planning and control.

#### UNIT I

Cost concepts - Classification of costs- Relevant costs–Costs concepts in decision making –  
Statement of cost –Cash flow analysis

(15hrs)

#### UNIT II

Analysis of financial statements – Ratios to analyze profitability, liquidity, solvency and  
efficiency - Exposure to ProWess database

(18hrs)

#### UNIT III

Marginal costing for decision making related to –Make or Buy –Key factor- Pricing-Shutdown-  
Production and Sales Mix-Discontinuance/Addition of product-Plant mergers-Incremental  
revenue and differential costs

(25hrs)

#### UNIT IV

Budgetary Control-Functional Budgets-Master Budgets-Zero Based Budgets

(17hrs)

## UNIT V

Activity Based Costing-Transfer Pricing-Just-in-time Approach

(15hrs)

70% Problems and 30% Theory

*THIS COURSE IS HIGHLY EMPLOYABLE.*

### SUGGESTED READINGS

1. S.P.Jain and K.L.Narang, Advanced Cost Accounting, Kalyani Publishers, N.Delhi
2. Charles T Horngen, Cost Accounting, Prentice Hall of India Pvt.Ltd., N.Delhi
3. S.P.Iyengar, Cost Accounting, Sultan Chand and Sons, N.Delhi
4. S.N.Maheswari, Advanced Cost and Management Accounting, Sultan Chand and Sons

### JOURNALS

1. Journal of International Finance and Accounting
2. International Journal of Accounting

### E-RESOURCES

[www.harvardbusinessonline.hbsp](http://www.harvardbusinessonline.hbsp)

[www.maaw.info](http://www.maaw.info)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any 5 (5 x 8 = 40)

8 questions – 5 Problems and 3 Theory questions. At least one question from each unit and not more than 2 questions from a unit)

### SECTION B

Answer any 3 (3 x 20 = 60)

5 questions – 3 Problems and 2 Theory (1 question from each unit)



## SEMESTER I

### BUSINESS ENVIRONMENT

Core: 2  
Teaching Hours: 90

Course code: 7P15/1C/BET

Credits: 4

L T P: 3/3/0

#### OBJECTIVES

- To help understand factors (External and Internal) that bring about significant changes in the organization.
- To understand the impact of international environment on business.

#### UNIT I

Dimensions of Business Environment – Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment – Environmental Analysis- Need, Importance, Approaches - ETOP and Forecasting techniques.

(20 hrs)

#### UNIT II

Organizational Analysis – Need, Approaches-SAP, SWOT Analysis.

(15 hrs)

#### UNIT III

Global Environment –Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India.

(15hrs)

#### UNIT IV

Economic and Business Environment- Agreements and Current Issues-WTO, TRIMS and TRIPS, IPRs - Concepts, Features and requisites for registration of Patents and Trademarks, Implications to India.

(25hrs)

## UNIT V

Social Environment - Business and Society, Corporate Social Responsibility as per Companies Act 2013 – Applicability, Policies and activities under CSR, Corporate Governance, Ethical issues in Business.

(15hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. Francis Cherunilam, Business Environment ,Himalaya Publishing House, New Delhi
2. Aswathappa.K, Essentials of Business Mangement, Himalaya Publishing House ,Mumbai
3. V.P.Michael,Business Policy and Environment ,S.Chand&Co. New Delhi
4. Raj Agarwal,Business Environment ,Excel books ,New Delhi.

### JOURNALS

1. International Journal of Business Environment
2. Environmental Business journal

### E- RESOURCES

[www.referenceforbusiness.com/...Social-Responsibility.html](http://www.referenceforbusiness.com/...Social-Responsibility.html)  
[www.aida-americas.org/enviro](http://www.aida-americas.org/enviro)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any 5 (5 x 8 = 40)

8 questions – At least one question from each unit and not more than 2 questions from a unit

### SECTION B

Answer any 3 (3 x 20 = 60)

5 questions- One question from each unit

## SEMESTER I

### SERVICES MARKETING

Core: 3  
Teaching Hours: 90

Course Code: 7P15/1C/SMG

Credits: 4

L T P: 3/3/0

#### OBJECTIVES

- To gain valuable insight into the concepts of services marketing.
- To develop skills for a career in the services sector.

#### UNIT I

Introduction – Characteristics of services, classification of services, distinction between goods and services-Growth and future of service sector-Customer expectations of services –Level of expectations & Zone of Tolerance.

(17 hrs)

#### UNIT II

Marketing mix- Service product-Concepts- Supplementary services- New services- Cost of services.

Pricing-Objectives of pricing-Cost based pricing –Monetary and non monetary costs- Value based pricing-Pricing tactics- Applications of pricing.

(20 hrs)

#### UNIT III

Promotion –Designing the promotional mix –Personal selling-Advertising –Sales promotion- Publicity and Public Relations.

Service location – Factors affecting choice of service location. Distribution –Methods of distributing services-Challenges in distribution of services.

(20 hrs)

#### UNIT IV

People-Hiring, training, motivating and retaining frontline employees physical evidence- Importance of physical evidence in services- Service scapes process- Designing and managing service processes.

(17 hrs)

## UNIT V

Balancing supply and demand- service quality-problems- SERQUAL -Service gaps –Measuring and improving service quality.

(16 hrs)

THIS COURSE IS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. Valarie.A.Zeithaml et al, service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000.
3. Kruise, service Marketing John Wiley and Sons Ltd 2000.
4. Christian Gronroos, Service Management and Marketing, John Wiley and Sons Ltd 2000.

### JOURNALS

1. Journal of Services Marketing
2. Services Marketing Quarterly

### E-RESOURCES

1. [www.prontomarketing.com](http://www.prontomarketing.com)
2. [www.hallme.com](http://www.hallme.com)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any 5 (5 x 8 = 40)

8 Questions. At least one question from each unit and not more than 2 questions from a unit

### SECTION B

Answer any 3 (3 x 20 = 60)

5 questions- One question from each unit



## SEMESTER I

### E-COMMERCE

Elective: 1  
Teaching Hours: 60

Course Code: 7P15/1E1/ECM

Credits: 3

L T P: 2/2/0

#### OBJECTIVES

- To enable the students to understand the emerging world of e-business
- To create awareness of e-Marketing, payment systems and security issues.

#### UNIT I

Introduction to e-commerce, definition, goals, functions, status, prospects, significance, advantages and disadvantages, limitations – application of e-commerce in HR, CRM, Marketing and Banking sectors

(10 hrs)

#### UNIT II

Launching of Business on internet – The life cycle approach – Planning and strategizing – set up phase – design phase- marketing phase- maintenance and enhancement phase

(8 hrs)

#### UNIT III

E-market – online shopping – (case study approach) – pros and cons – justifying an internet business – internet marketing techniques – attracting customer's – e- marketing – one to one – permission marketing- pull and push technology – B2B hubs, B2B market places – role of B2B exchange

(12 hrs)

#### UNIT IV

Electronic payment systems – types of electronic payment media – traditional and modern payment system – requirement for internet based payment- methods- problems – net banking

(15 hrs)

#### UNIT V

Legal and ethical issues in E-Com, e-Security- introduction – threats-secured electronic transaction practical steps to secure E-com – other security measures – (references from Information Technology Act.)

(15 hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE

## **SUGGESTED READINGS**

1. Elias M. Awad, - Electronic Commerce - Prentice, Hall of India
2. C.S.V.Murthy - E-Commerce , Himalaya Publishing House
3. Kenneth C.Laudon, Jane P.Laudon -Management Information Systems , Pearson Publications

## **JOURNALS**

1. International Journal of Electronic Commerce
2. Journal of Electronic Commerce Research

## **E-RESOURCES**

1. [www.forbes.com](http://www.forbes.com)
2. [www.ecommerce.com](http://www.ecommerce.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any 5 (5 x 8 = 40)**

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

### **SECTION B**

**Answer any 3 (3 x 20 = 60)**

5 questions- One question from each unit

## SEMESTER – II

### ORGANISATIONAL BEHAVIOUR

Core:5  
Teaching Hours: 75

Course Code: 7P15/2C/ORB

Credits: 4

LTP: 3/2/0

#### Objectives:

- To make students aware of various aspects of human behaviour at work.
- To enable students understand the effect of human behaviour on the organization.

#### UNIT I

Introduction to Organizational Behaviour – Human Factor – meaning and importance – challenges facing management – theoretical framework – Cognitive, Behaviouristic and Social Learning frameworks – OB models – Perception – Values – Attitudes – Personality – Learning.

(20 hrs)

#### UNIT II

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter & Lawler) – Job Satisfaction

(15hrs)

#### UNIT III

Leadership Theories – Traditional (Trait, group and exchange, contingency, path goal), Modern Theories (Charismatic, transformational, social learning) – Styles (Blake and Mouton, Hersey & Blanchard, Likert's four systems of management), Organizational climate and culture.

(15hrs)

#### UNIT IV

Stress at work place– sources, effects and coping strategies; Employee Counselling; Organizational conflicts

(15 hrs)

#### UNIT V

Organizational development, organizational change & change management

(10hrs)

THIS COURSE IS HIGHLY EMPLOYABLE

## **SUGGESTED READINGS**

1. Fred Luthans, Organisational Behaviour, Tata McGraw Hill
2. Stephen P Robbins, Organisational Behaviour, Englewood Cliffs N.J. Prentice Hall
3. Hellriegel Slocum & Woodman , Organisational Behaviour –West Publishing Co. 7<sup>th</sup> Edition 1995
4. K. Aswathappa, Organisational Behaviour, Himalaya Publishing House
5. S. S. Khanka, Organisational Behaviour, S.Chand & Co. Ltd.
6. P.C. Tripathi, Human Resource Development, Sultan Chand & Sons, New Delhi

## **JOURNALS**

1. Journal of Organisational Behavior
2. Journal of Organisational Behavior Management

## **E- RESOURCES**

[https://en.wikipedia.org/wiki/Group\\_dynamics](https://en.wikipedia.org/wiki/Group_dynamics)  
[en.wikipedia.org/wiki/](https://en.wikipedia.org/wiki/)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any 5 (5 x 8 = 40)**

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

### **SECTION B**

**Answer any 3 (3 x 20 = 60)**

5 questions- One question from each unit



## SEMESTER – II

### RESEARCH METHODOLOGY

Core: 6

Course Code: 7P15/2C/REM

Teaching Hours: 75

Credits: 4

LTP: 3/2/0

#### OBJECTIVES

- To enable students to gain knowledge with respect to concept, process and types of research, approaches to research and formulation of research proposals.

#### UNIT I

Introduction to Research methodology – meaning and purpose – types of Research; Research Design – steps in selection and formulation of a research problem – steps in research

(15 hrs)

#### UNIT II

Hypothesis – Types – concept and procedures of testing of Hypothesis – Sampling techniques – sampling error and sample size

(15 hrs)

#### UNIT III

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

(15 hrs)

#### UNIT IV

Processing of data – Editing, Coding, Classification & Tabulation, analysis of data – outline of statistical analysis – (Application of SPSS)

(20 hrs)

## UNIT V

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style and conventions in reporting – steps in drafting of report

(10 hrs)

Note: Theory only

RECOMMENDED AS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. William C Emory, Business Research Methods, R.D. Irwin. Inc
2. Robert G Murdick, Business Research – Concepts & Practice, International text book company
3. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
4. Ravilochanan, Research Methodology, Margham Publications
5. Dr.Ranganatham, Research Methodology

### JOURNALS

1. Journal of Research Practice
2. Journal of Research Methods and Methodological Practices.

### E-RESOURCE

[www.home.ubalt.edu/ntsbarsh/Business-stat](http://www.home.ubalt.edu/ntsbarsh/Business-stat)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any 5 (5 x 8 = 40)

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

**SECTION B**

**Answer any 3 (3 x 20 = 60)**

5 questions- One question from each unit

## SEMESTER – II

### RETAIL MANAGEMENT

Core:7  
Teaching Hours: 75

Course Code: 7P15/2C/RGT

Credits: 4

LTP: 3/2/0

#### Objectives:

- To give an insight to retail environment and retail marketing
- To develop skills for a career in retail industry

#### UNIT I

Introduction – Retailing in India – factors contributing to growth of retail sector – challenges facing retailers – classification of retail formats.

(12hrs)

#### UNIT II

Merchandising – role of merchandiser - concept – plan – process – tools – evaluating merchandise performance – visual merchandising

(22hrs)

#### UNIT III

Pricing – concept – factors – elements and pricing strategy. Communication – concept – mix – retail loss prevention.

(22 hrs)

#### UNIT IV

Location of a retail store – factors. Layout – consideration for selection of layout. Retail store design- Spatial Management – physical evidence

(12 hrs)

#### UNIT V

Emerging trends in retailing – information system – role and importance – application of technology in retail – internet as retail opportunity - Ethics in retail.

(7hrs)

THIS COURSE IS HIGHLY EMPLOYABLE



### **SUGGESTED READINGS:**

1. Chetan Bajaj, Rajinish Tull & Nidhi Srivatsava, Retail management, OUP
2. Swapna Pradhan, Retailing Management, Text & Cases, Tata McGraw Hill, New Delhi
3. Levy & Weitz, Retailing Management, Text & Cases, Tata McGraw Hill, New Delhi
4. Barry Berman & Evans, Retail Management – A Strategic Approach, McMillan Publishing, New York

### **JOURNALS**

1. Journal of Business and Retail Management Research
2. International Journal of Retail Management

### **E-RESOURCES**

1. [www.dmsretail.com](http://www.dmsretail.com)
2. [www.allretailjobs.com](http://www.allretailjobs.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any 5 (5 x 8 = 40)**

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

### **SECTION B**

**Answer any 3 (3 x 20 = 60)**

5 questions- One question from each unit

## SEMESTER –II

### GROUP DYNAMICS AND ORGANISATIONAL DYNAMICS

Elective: 2  
Teaching Hours: 60

Course Code: 7P15/ 2E2/GDO  
Credits: 3

L T P: 2/2/0

#### OBJECTIVES

- To analyse & understand group structure and formation regarding attitude, values & norms.
- To acquaint the students with basic methods of group interaction and effective management of group situations

#### UNIT I

Nature of groups – Meaning of a group and group dynamics – formation – types of groups (including work teams), stages of group development, group properties – Roles, Norms, Status, size and cohesiveness –Dynamics of informal groups, group decision making and its techniques.

(15 hrs)

#### UNIT II

Leadership styles – roles- Understanding work teams –Meaning and types, difference between groups, teams, creating effective groups and teams

(10 hrs)

#### UNIT III

Contemporary issues in leadership – leadership roles, mentoring, providing team leadership, self-leadership.

(10 hrs)

#### UNIT IV

Definition of Power, difference between leadership and power, bases of power, dependency power tactics. Power in groups and coalitions, Political implications of power

(15hrs)

## UNIT V

Conflict and Negotiation: Definition, Transitions in conflict thought process, negotiation – strategies, process to issues in negotiations (10 hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. Rao T V - Group Dynamics, Group formation, group cohesiveness, and properties of group-
2. V Sasi Kumar & PV Dhamija, Tata Mc Graw Tata McGraw Hill - Group Dynamics.
3. Organisational Behaviour Stephen Robbins and Timothy A Judge to 12<sup>th</sup> edition (2007) Prentice Hall Incorporation
4. Fred Luthans Tata McGraw Hill - Organizational Behaviour Based Approach
5. S.S.Khankha – S,Chand and Co., 2008 edition - Organisational Behaviour
6. Siegel J,Dubrovsky,V Kiesler S & Mcguire T –Tata McGraw Hill - Group Dynamics

### JOURNALS

1. Journal of Organisational Behaviour
2. Journal of Organisational Behaviour Management

### E- RESOURCES

[https://en.wikipedia.org/wiki/Group\\_dynamics](https://en.wikipedia.org/wiki/Group_dynamics)  
[www.nwlink.com/~donclark/leader/leadob.htm](http://www.nwlink.com/~donclark/leader/leadob.htm)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any 5 (5 x 8 = 40)

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

### SECTION B

Answer any 3 (3 x 20 = 60)

5 questions- One question from each unit

## SEMESTER-II

### ENTREPRENEURIAL DEVELOPMENT

Extra Disciplinary Elective: 1  
Teaching hours: 60  
LTP: 2/2/0

Course code: 7PI5/2E/EDP  
Credits: 3

#### OBJECTIVES

- To create awareness about Entrepreneurial Development programmes and financial assistance rendered by financial institution
- To enable students to prepare project reports
- To become job providers rather than job seekers

#### UNIT-I

Concept of entrepreneurship-definition-traits-types-classification of entrepreneurs-factors influencing entrepreneurship

(10 hrs)

#### UNIT-II

Search for business idea-sources of project identification-formalities of setting up a unit-project selection-project formulation-feasibility analysis-project report

(10 hrs)

#### UNIT-III

Ownership structures-proprietorship, partnership and company-selection of an appropriate form of ownership structure-successful entrepreneurs-case study

(15 hrs)

#### UNIT-IV

Institutional finance to entrepreneurs-commercial banks-IDBI, IFCI, IIBI, SIDBI

(10 hrs)

#### UNIT-V

Entrepreneurial development programmes-role, relevance-role of Govt.-NGO-SIPCOT-DIC-NIESBUD-TCO-self employment programmes-SIDO-microfinance-MSME ACT-Venture Capital

(15 hrs)

ENCOURAGES START-UP COMPANIES

## **SUGGESTED READINGS**

1. C.B.Gupta & N.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi
2. S.S.Khanka, Entrepreneurial Development, S.Chand & Co Ltd, New Delhi
3. Jayshree Suresh Entrepreneurial Development, Margham publication, Chennai

## **JOURNALS**

1. Journal of Entrepreneurship
2. International Journal of Entrepreneurship and Innovation

## **E-RESOURCES**

1. [www.entrepreneurship.org](http://www.entrepreneurship.org)
2. [www.forbes.com](http://www.forbes.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any 5 (5 x 8 = 40)**

- 8 questions – At least one question from each unit and not more than 2 questions from a unit

### **SECTION B**

**Answer any 3 (3 x 20 = 60)**

5 questions- One question from each unit



## SEMESTER III

### ADVANCED CORPORATE ACCOUNTING AND CORPORATE FINANCE

Core: 9  
Teaching Hours: 75

Course Code: 7P15/3C/ACF  
Credits: 4  
LTP: 3/2/0

#### OBJECTIVES

- To provide a theoretical understanding & practical approach to accounting incorporating the provisions of Companies Act 2013.
- To give students an in-depth understanding of major decisions of a Finance Manager.

#### UNIT I

Issue and buy back of shares, pro rata allotment, Share forfeiture and reissue – Advanced problems.

Issue and redemption of debentures – Cum interest and ex interest quotations – Open market purchase, redemption using sinking fund - Advanced Problems.

(12 Hrs)

#### UNIT II

Final Accounts of joint stock companies as per Companies Act 2013, Legal requirements – divisible profits, managerial remuneration – Adjustments including tax and dividend– Advanced problems. Accounting for price level changes.

(12Hrs)

#### UNIT III

Nature, objectives and importance of finance function – major decisions of a finance manager – Capital structure decisions- Capitalization – Over capitalization, under capitalization, Cost of capital – importance, measurement. Theories of Capital Structure - Cost of Capital and value of firm, Determinants of capital structure.

(16 Hrs)

#### UNIT IV

Capital Budgeting – Nature – Identifying relevant cash flows – Evaluation techniques- Traditional and Discounted Cash flow techniques – Project selection under capital rationing – Analysis of risk and uncertainty – Conventional and Statistical techniques to handle risk – Decision tree analysis – Sensitivity analysis – Simulation.

(20 Hrs)

## UNIT V

Dividend theories – Factors influencing dividend policy – Working capital Management – Operating cycle – Determinants and computation of working capital – Management of cash and marketable securities – Receivables Management – Inventory Management.

(15 Hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE.

Theory-40%, Problems-60%

### SUGGESTED READINGS

1. R.L.Gupta and M. Radhaswamy, Corporate Accounting, Sultan Chand and Sons.
2. T.S. Reddy and Dr. A. Murthy, Corporate Accounting, Margham Publications.
3. M.C. Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts S. Chand and Company.
4. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. Ltd
5. M.Y.Khan and P.K.Jain , Financial Management, Tata McGraw Hill Education.
6. Prassana Chandra, Financial Management, Tata McGraw Hill Education.
7. James.C.Vanhorne , Fundamentals of Financial Management, Financial Times Prentice Hill.

### JOURNALS

1. Indian Journal of Finance.
2. International Journal of Finance.
3. Journal of International Finance and Accounting.

### E-RESOURCES

1. [www.yahooofinance.com](http://www.yahooofinance.com)
2. [www.forbes.com](http://www.forbes.com)
3. [www.money.cnn.com](http://www.money.cnn.com)

### QUESTION PAPER TEMPLATE SECTION A

Answer any five questions (5 x 8 = 40 marks)

8 questions (5 problems & 3 theory questions) At least one question from each unit and not more than two questions from a unit.

## **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions (3 problems and 2 theory questions) one question from each unit



## SEMESTER III

### LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Core: 10  
Teaching Hours: 75

Course code: 7P15/3C/LSM  
Credits: 4  
LTP: 3/2/0

#### OBJECTIVES

- To enable the students to understand about logistics
- To have a thorough insight on supply chain management.

#### UNIT- I

Concepts of Logistics- Evolution- Nature and Importance- Components of Logistics Management- Competitive advantages of Logistics- Functions of logistics management- Principles- Logistics network- integrated logistics system. Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs- Supply Chain relationships- Customer services. Elements of Logistics and Supply Chain Management.

(15 Hrs)

#### UNIT- II

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management

(10 Hrs)

#### UNIT- III

Inventory- Types of inventory- Elements of inventory costs- Role of merchandiser - Material Requirement Planning-Distribution Requirement Planning-JIT- Order Processing- Functions-Elements of order processing-Significance. Material Handling-Concept and Objectives- Principles-Equipments- Material handling considerations.

(15 Hrs)

#### UNIT- IV

Transportation – Position of Transportation in Logistics and Supply chain management – Selection of transportation mode -Road, Rail, Ocean, Air Transport- Elements of Transportation costs- Multi model transport – Transportation decision –pricing and rates. Containerization – CFS – ICDS — Transportation Network and Decision – Insurance Aspects of logistics. The Indian Carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993.

(20  
Hrs)

#### UNIT-V

Warehousing & Distribution- concept-types of warehouses- functions – Warehousing strategy- Logistics administration- Types of Logistics and Supply chain management organization( Independent, Limited internally integrated, Fully internally integrated). Performance measurements- Dimensions- Impediments to improve performance.

(15 Hrs)

THIS COURSE IS HIGHLY EMPLOYABLE

### **SUGGESTED READINGS**

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan
2. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003
3. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.
4. Dr.L.Natarajan, Logistics and Supply Chain Management, Margham publications.
5. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.

### **JOURNALS:**

1. International Journal of Logistics Research and Applications.
2. International Journal of Logistics Systems and Management.
3. Humanitarian Logistics and Supply Chain.

### **E- RESOURCES:**

1. [www.supplychain](http://www.supplychain)
2. [www.supplychain.digital.com](http://www.supplychain.digital.com)
3. [www.logisticsandsupplychain.com](http://www.logisticsandsupplychain.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions. At least one question from each unit and not more than 2 questions from each unit

### **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.



## SEMESTER III

### FOREIGN EXCHANGE MANAGEMENT

Core: 11  
Teaching Hours: 75

Course Code: 7P15/3C/FEM  
Credits: 4

LTP : 3/2/0

#### OBJECTIVES

- To provide the students an understanding of exchange rate theories and risk.
- To familiarize the students with export and import documentation.

#### UNIT I

The main theories of exchange rate behavior. Forecasting the exchange rate movements. Different exchange rates arrangements and government intervention. Foreign exchange arithmetic – direct and indirect quota- merchant rates- interbank market – bid and offered rates- spot and forward rates- international foreign exchange markets- Nostro Account- Vostro Account Transfers- cross rate – ready rates (spot) – ready forward rates – arbitrage in markets. FEMA

(15 Hrs)

#### UNIT II

Financial Fragility and Systemic Risk. The main causes of financial fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980. Exchange rate risk and political risk. Identification of the different types of Exchange rate risks, transaction exposure, translation exposure and economic exposure, together with an analysis of Political Risk.

(20 Hrs)

#### UNIT III

Managing foreign exchange rate risk – strategies for managing the foreign exchange rate risk and instruments available – Currency Forwards, Currency options- Put option – Call Options – covering exchange risk with options. Currency futures – futures pricing and behavior, cost of carry and expectations approach. Uses of futures for hedging. Arbitrage and speculation will be illustrated with index futures. Swaps- Development of Swaps market – Characteristics and uses of swap products- Interest rate and currency swaps- Flavoured swaps. Legal and regulatory issues. Short-term Interest Rate Risk Management.

(18 Hrs)

#### UNIT IV

Export documentation- frame work- standardized pre-shipment. Export documents- commercial and regulatory documents- export credit instrument and procedure- letter of credit and types. Documents required for export credit- Central excise and Customs clearance of export cargo – procedure and documents. Shipment of Export cargo by sea, by air and by post- procedure and documents required for shipment of cargo – export incentives – EPCG scheme – Duty draw back – Documents required for export incentives.

(12 Hrs)

## UNIT V

Import procedures and documentation- Cargo Insurance- Marine Insurance. Services of Export Credit and Guarantee Corporation.

(10 Hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE

### SUGGESTED READINGS:

1. C. Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons
2. D.C. Kapoor, "Export Management" Vikas Publishing House
3. Francis Cherulinam, 'International Trade and Export Management' Himalaya Publications
4. Tianwah, Goh, "Export – Import Procedures and Documentation How to start, Finance and manage your own import-export (revised edition)", 1990
5. Nabhi, "New Import exports Policy and Handbook of Procedure, Oscar Publications.
6. Risk Management, Indian Institute of Banking & Finance, Macmillan.

### JOURNALS:

1. Stock and Forex Trading Journal
2. Journal of World Economic Research
3. Journal of Multinational Financial Management

### E-RESOURCES:

1. [www.iift.com](http://www.iift.com)
2. [www.ecewen.unomaha.edu](http://www.ecewen.unomaha.edu)
3. [www.fita.com](http://www.fita.com)
4. [www.export.gov](http://www.export.gov)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any five questions (5 x 8 = 40 marks)

8 questions. At least one question from each unit and not more than 2 questions from a unit

### SECTION B

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.



SEMESTER – III

**DIRECT TAX MANAGEMENT – I**

Core: 12  
Hours: 75

Course Code: 7P15/3C/DT1

Teaching

Credits : 4

L/T/P : 3/ 2/ 0

**OBJECTIVES**

- To impart knowledge of the provisions pertaining to Income Tax Law to enable the computation of total income and tax payable by an assessee.
- To impart knowledge on preparation and filing of returns of income and to develop skills in tax planning.

**UNIT I**

Fundamental concepts–Definition–Meaning and scope of income–Residential status- Incidence of Tax –Meaning of Tax planning (10 hrs)

**UNIT II**

Income from Salaries – scope –allowance- Valuation of perquisites – Relevant deductions and exemptions (20 hrs)

**UNIT III**

Income from House Property – Computation of annual value – Relevant deductions and exemptions (9 hrs)

**UNIT IV**

Income from Business or Profession-admissible deductions-deemed income-valuation of stock (18 hrs)

**UNIT V**

Capital Gains Long & short term-computation – exemption Tax planning considerations in relation to salaries, house property, business incomes & capital gains (18 hrs)

70% Problems & 30% Theory

THIS COURSE IS HIGHLY EMPLOYABLE

## **SUGGESTED READINGS**

1. V.K. Singhania, Direct Tax Law and Practice, Taxmann Publications Pvt. Ltd. New Delhi
2. V.K.Singhania, Direct Tax Planning and Management, Taxmann Publications Pvt.Ltd. New Delhi
3. B.B.Lal and N.Vashishtt, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning.Konark Publishers Pvt. Ltd. New Delhi.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 2008.
5. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Ankit Thakkar for Snow White Publications.

## **JOURNALS**

1. Journal of Accounting and Taxation
2. World Tax Journal
3. Journal of International Accounts, Auditing and Tax Law

## **E-RESOURCES**

1. [www.incometaxindianefilling.gov.in](http://www.incometaxindianefilling.gov.in)
2. [www.allidiantaxes.com](http://www.allidiantaxes.com)
3. [www.indiataxes.com](http://www.indiataxes.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 marks = 40 marks)**

8 questions. At least one question from each unit and not more than 2 questions from a unit. 6 Problems and 2 Theory questions

### **SECTION B**

**Answer any three questions (3 x 20 marks = 60 marks)**

5 questions. One question from each unit. 3 Problems and 2 Theory questions.

## SEMESTER III

### TOTAL QUALITY MANAGEMENT

Elective: 3  
Teaching Hours: 60

Course Code : 7P15/3E3/TQM  
Credits : 3  
LTP : 2/2/0

#### OBJECTIVES

- To provide an understanding of the concepts of TQM.
- To impart knowledge on the different TQM tools.

#### UNIT I

TQM – definition- concepts- principles-dimensions -essentials – benefits & barriers- Quality Costs- TQM Philosophies-Deming-Crosby-Juran-Taguchi.

(12 Hrs)

#### UNIT II

Leadership & Strategic Planning – Requirements for effective leadership – Developing Quality culture – Steps involved in strategic planning.

(12 Hrs)

#### UNIT III

Employee involvement – Teams, characteristics - recognition and rewards. Self managing teams. Quality circles – Continuous Process Improvement – Kaizan- 5 W's and 2 H approach- PDCA.

(12 Hrs)

#### UNIT IV

TQM Quality tools - New seven management TQM tools –Six sigma- Bench marking – TPM - Quality function deployment- TAGUCHI quality loss function – Failure Mode Effect Analysis (FMEA)- Just in time – Business Process Re engineering.

(12 Hrs)



## UNIT V

Quality- ISO 9000 –ISO 14000 – organizational evaluation standards – product evaluation standards – ISO 14001 concepts – Requirements.

(12 Hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE.

### SUGGESTED READINGS

1. Shaliender Nigam: Total Quality Management an Integrated Approach, Excel Books.
2. John S.Oakland, Total Quality Management Text and Cases, Butterworth – Heine Mann USA
3. K.Sridhar Bhatt, Total Quality Management, Himalaya Publishing House.

### JOURNALS

1. Total Quality Management of Business Excellence Journal.
2. The Total Quality Management Journal.

### E-RESOURCES

1. [www.isisxsigma.com](http://www.isisxsigma.com)
2. [www.thecgi.org](http://www.thecgi.org)

## QUESTION PAPER TEMPLATE

### SECTION A

Answer any five questions (5 x 8 = 40 marks)

8 questions. One question from each unit and not more than 2 questions from a unit.

### SECTION B

Answer any three questions (3 x 20 = 60 marks)

5 questions. One question from each unit.

## SEMESTER III

### HUMAN RELATIONS

Extra Disciplinary Elective: 2  
Teaching Hours: 60  
LTP : 2/2/0

Course Code: 7P15/3E/HRS  
Credits : 3

#### OBJECTIVES

- To create awareness among students about the various aspects of human behaviour applicable at work & life.
- To enable students to understand the effect of human behaviour on the organization.

#### UNIT I

Nature of Human Relations – Meaning of human relations – Human Relations Vs Human Resources -- Behavioural Research in HR — Emerging challenges at Work Place, Human Relations in Global Business – Nature of International Culture, its impact and management.  
(8 Hrs)

#### UNIT II

Social System: - Individual Behaviour – Personality, Perception, Group Behaviour – Characteristics & Stages of Group Development, Informal Group – Nature & benefits.  
(15Hrs)

#### UNIT III

Motivation- Meaning – Theories-Maslow & Herzberg , Vroom & Porter Lawler – Incentives & Rewards.  
(12 Hrs)

#### UNIT IV

Fundamental of Leadership – Nature, styles of leadership – Contingency Leadership Models, Charismatic & Transformational Theories  
(15 Hrs)

## UNIT V

Managing Conflicts & Change – Nature & Management of Conflicts, Nature & Management of Change – Effective use of interventions. (10 Hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. by Barry L Reece , Human Relations, Principles & Practices, South- Western, Cengage .Learning 2014
2. Laura Portolese Dias, Beginning Human Relations- Creative Commons, 2012
3. Lamberton, Human Relations & You, McGraw Hill Higher Education ,
4. Robert N Lussier Human Relations in Organisations: Applications & Skill Building- 2014
5. Kathryn. W. Hegar. , Modern Human Relations at Work, 10<sup>th</sup> Edition, Mountain View College, Cengage Learning, Higher Education.

### JOURNALS

1. Journal of Human Relations
2. South Asian Journal of Human Resources Management
3. Human Resource Management Review
4. Research in Personnel and Human Resources Management
5. Journal of Organizational Behaviour

### E-RESOURCES

1. [www.hum.sagepub.com/](http://www.hum.sagepub.com/)
2. [www.Tavstituteorg/ humanrelations/](http://www.Tavstituteorg/humanrelations/)
3. [www.springer.com](http://www.springer.com)
4. [www.encyclopediacom/topic/ Human\\_Relations.aspx](http://www.encyclopediacom/topic/Human_Relations.aspx)

### QUESTION PAPER TEMPLATE

#### SECTION A

Answer any five questions (5 x 8 = 40 marks)

8 Questions. One question from each unit and not more than 2 questions from a unit

**SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.

## SEMESTER III

### ENHANCEMENT OF EMPLOYABILITY SKILLS

Soft Skills: 3  
Teaching Hours: 30

Course Code: 7P15/3S/EES  
Credits : 2  
LTP : 1/0/1

#### OBJECTIVES

- To enable the students to acquire quantitative and reasoning skills and prepare them for competitive examinations.
- To equip the students to face the competitive exams both State and National Level

#### UNIT I

Reasoning – Verbal Reasoning – Logical Sequence of words – Blood Relation Test – Venn Diagram – Non Verbal Reasoning – Image Analysis – Pattern Completion – Cubes and Dices. Quantitative Aptitude – Time and Distance – Profit and Loss – Simple and Compound Interest – Data Interpretation - Average – Percentages – Simplification – Ratios and Proportions.

(10 hrs)

#### UNIT II

English language – Correlations – Sentence Rearrangements – Comprehension – Synonyms – Antonyms – Idioms - Phrases.

(10 hrs)

#### UNIT III

General Awareness – Current Affairs in sports – Education – Politics. Computer – Basic functionalities of Computer.

(10 hrs)

IMPROVE EMPLOYABILITY SKILLS

#### SUGGESTED READINGS

Competitive Examination Books Published by:

1. The Chennai School of Banking and Management
2. TIME Institute.



## SEMESTER – IV

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Core: 13

Teaching Hours: 90

Course Code: 7PI5/4C/SPM

Credits : 4

LTP : 3/3/0

#### OBJECTIVES

- To expose students to various investment avenues.
- To construct and plan a portfolio of investments.

#### UNIT I

Investments – definitions, Investment alternatives, factors determining investments, sources of information for investments, speculation, security markets and their functions - Institutional investors.

(15 hrs)

#### UNIT II

Valuation of securities – valuation of shares, valuation of bonds.

(20 hrs)

#### UNIT III

Fundamental Analysis – Economic Analysis, Industry analysis and Company analysis. Technical Analysis – market indicators, forecasting stock performance.

(15 hrs)

#### UNIT IV

Efficient Market Hypothesis – levels of efficiency – Pitfalls of EMH – Emergence of Behavioural Finance – Heuristics in investment decisions.

(15hrs)

#### UNIT V

Portfolio selection and Management – risk and return in a portfolio sense- Portfolio Theory – meaning and objectives, Traditional and Modern Portfolio Theories, Markowitz Approach, Sharpe's single index model- CAPM and Arbitrage Pricing - Portfolio Evaluation – Active and Passive strategies.

(25 hrs)

**80% Theory and 20% Problems**

THIS COURSE IS HIGHLY EMPLOYABLE

### **SUGGESTED READINGS**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
2. R.P.Rastogi, Investment Analysis and Portfolio Management, Sultan Chand and Sons.
3. Dr.L.Natarajan, Investment Management Security Analysis and Portfolio Management, Margham Publications.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing.
5. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Publishers India Ltd.
6. M.Ranaganatham, R.Madhumathi, Investment Analysis and Portfolio Management, Pearson Education.
7. Dr. S. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicole Publications 2016

### **JOURNALS**

1. Journal of Portfolio Management
2. Journal of Investing
3. Journal of Finance and Investment Analysis

### **E-RESOURCES**

1. [www.investindia.gov.in](http://www.investindia.gov.in)
2. [www.investopedia.com](http://www.investopedia.com)
3. [www.moneycontrol.com](http://www.moneycontrol.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

**8 questions.** At least one question from each unit and not more than two questions from a

unit. 6 theory questions & 2 problems

**SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

**5 questions** .One question from each unit –4 theory questions & 1 problem

SEMESTER – IV

ACCOUNTING FOR MERGERS AND SPECIAL ACCOUNTS

Core :14  
Teaching Hours: 90

Course Code: 7P15/4C/AMS  
Credits : 4  
LTP : 3/3/0

Objectives:

- To provide in-depth knowledge of accounting practices of specialised companies such as banks and insurance companies.
- To facilitate students' understanding of accounting for mergers and consolidations.

UNIT I

Accounting for mergers – pooling of interest and purchase – intercompany owings – intercompany holdings.

(22 hrs)

UNIT II

Holding Company Accounts- Consolidated final statements of holding and subsidiary companies including cross holdings.

(22 hrs)

UNIT III

Banking companies – classification of loans and advances – preparation of P&L A/c and Balance Sheet

(14 hrs)

UNIT IV

Insurance companies – life insurance – general insurance (fire, marine and miscellaneous), preparation of revenue account and balance sheet as per IRDA.

(12 hrs)

UNIT V

Accounting standards – IND AS 1,11,18,19 - Social responsibility accounting – human resource accounting.

(20hrs)

Problems 80% Theory 20%

RECOMMENDED AS HIGHLY EMPLOYABLE

### **SUGGESTED READINGS**

1. S.P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, N.D.
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
3. S.N.Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi.
4. M.C.Shukla &T.S.Grewal, Advanced Accounting, S.Chand & Sons. Ltd, New Delhi.

### **JOURNALS**

1. Indian Journal of Finance.
2. International Journal of Finance.
3. Journal of International Finance and Accounting.

### **E-RESOURCES**

1. [www.yahoofinance.com](http://www.yahoofinance.com)
2. [www.forbes.com](http://www.forbes.com)
3. [www.money.cnn.com](http://www.money.cnn.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions(6 problems & 2 theory questions). At least one question from each unit and not more than two questions from a unit.



## SECTION B

**Answer any three questions (3 x 20 = 60 marks)**

5 questions -one question from each unit. Four problems and one theory question.

SEMESTER – IV

**DIRECT TAX MANAGEMENT – II**

Core: 15  
Teaching Hours: 90

**Course Code: 7P15/4C/DT2**  
**Credits : 4**  
**LTP : 3/3/0**

**Objectives**

- To impart knowledge of the provisions pertaining to Income Tax Law to enable the computation of total income and tax payable by an assessee.
- To impart knowledge on preparation and filing of returns of income and to develop skills in tax planning.

**UNIT I**

Residuary Income – Clubbing of income – Set off and carry forward of losses – tax planning considerations. (20 Hrs)

**UNIT II**

Deductions from gross total income – Assessment of Income and Tax Planning for individuals. (20 Hrs)

**UNIT III**

Assessment of total income and tax planning for companies and new businesses  
Tax evasion and Tax avoidance, Introduction to Black Money Law. (20 Hrs)

**UNIT IV**

Returns of income – Procedure for assessment – Types of Assessment – Deduction of Tax at source – Advance payment of tax – refund of taxes (15 Hrs)

## UNIT V

International Taxation – double taxation relief – bilateral relief – unilateral relief – DTAA (Double Taxation Avoidance Agreements) – Special provisions relating to Avoidance of Tax – transfer pricing – Taxation of Non – Residents. (15 Hrs)

70% Problems & 30% Theory

THIS COURSE IS HIGHLY EMPLOYABLE

### SUGGESTED READINGS

1. V.K. Singhania, Direct Tax Law and Practice Taxman Publications Pvt. Ltd. New Delhi
2. V.K.Singhania, Direct tax planning and management Taxman Publications Pvt.Ltd. New Delhi
3. B.B.Lal and N.Vashishtt, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning. Konark Publishers Pvt. Ltd. New Delhi
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication.
5. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Ankit Thakkar for Snow White Publications.

### JOURNALS

1. Journal of Accounting and Taxation
2. World Tax Journal
3. Journal of International Accounts, Auditing and Tax Law

### E-RESOURCES

1. [www.incometaxindianefilling.gov.in](http://www.incometaxindianefilling.gov.in)
2. [www.allidiantaxes.com](http://www.allidiantaxes.com)
3. [www.indiataxes.com](http://www.indiataxes.com)
4. [www.taxmann.com](http://www.taxmann.com)
5. [www.finance.indiamart.com](http://www.finance.indiamart.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 marks = 40 marks)**

8 questions. At least one question from each unit and not more than 2 questions from a unit. 6 Problems and 2 Theory questions

### **SECTION B**

**Answer any three questions (3 x 20 marks = 60 marks)**

5 questions. One question from each unit. 3 Problems and 2 Theory questions.

## SEMESTER IV

### CUSTOMER RELATIONSHIP MANAGEMENT

Elective: 4  
Teaching Hours: 75

Course Code: 7P15/4E4/CRM  
Credits: 3

LTP: 2/3/0

#### OBJECTIVES

- To provide an understanding of concepts of CRM.
- To impart knowledge on CRM techniques

#### UNIT I

Introduction- Overview of CRM – Concepts - Objectives – Advantages – types of CRM programs – principles of CRM – Relationship marketing. (13 Hrs)

#### UNIT II

Strategies – customer acquisition – customer retention -- customer loyalty – degree of loyalty - loyalty economics-Customer Grid. (18 Hrs)

#### UNIT III

Relationship drivers – emotion- risk- commitment – perceived need for closeness- partnership – customer – internal business – suppliers and external partnership. (13 Hrs)

#### UNIT IV

Analyzing profitability of customer- elements – customer product profitability – value chain- value profit chain- customer defections. (18 Hrs)

#### UNIT V

Technology- Information Technology and web based technology in CRM. Customer Protection Act (13 Hrs)

RECOMMENDED AS HIGHLY EMPLOYABLE



### **SUGGESTED READINGS**

1. Gosney, John W Boem Thomas: CRM Essentials, Prentice Hall
2. Alok Kumar, Customer Relationship Management, Biztantra Publications
3. S.Shajehan, Relationship Marketing, Text and Cases, Tata McGraw Hill
4. Dr. Sheela Rani, Customer Relationship Management – Margham Publications.

### **JOURNALS**

1. International Journal of Electronic Customer Relationship Management.
2. International Journal of Customer Relationship Marketing

### **E-RESOURCES**

1. [www.sugarcrm.com](http://www.sugarcrm.com)
2. [www.sagecrm.com](http://www.sagecrm.com)
3. [www.searchcrm.techtarget.com](http://www.searchcrm.techtarget.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions. One question from each unit and not more than 2 questions from a unit.

### **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.

## SEMESTER-IV

### INSURANCE AND RISK MANAGEMENT

Elective: 5  
Hours: 75

Course Code: 7P15/4E5/IRM Teaching  
Credits: 3  
LTP: 2/3/0

#### OBJECTIVES

- Get acquainted with the essential details of Insurance.
- Provide a conceptual framework for making Insurance and risk management decisions.

#### UNIT I

Introduction - concepts, role and importance of insurance industry in India. Role of Insurance intermediaries- Privatization of insurance business in India

(13 Hrs)

#### UNIT II

Role of IRDA in the regulation & development of Indian Insurance industry. Indian intermediaries

(15 Hrs)

#### UNIT III

Life insurance - products. Personal accident insurance. Health insurance.  
Group insurance - employee benefits - financial benefits & estate benefits.

(15 Hrs)

#### UNIT IV

General insurance - Fire insurance, Marine insurance, vehicle insurance, House property insurance- Burglary insurance. Re insurance

(15 Hrs)

#### UNIT V

Risk & Risk management process - risk identification – evaluation- risk management techniques- selection & implementing risk techniques. Risk management environment- industry functions and organizations of insurers.

(17 Hrs)

THIS COURSE IS HIGHLY EMPLOYABLE

### **SUGGESTED READINGS**

1. Rejda , George E, "Principles of Risk Management & Insurance, Pearson Education.
2. Insurance act – Bare Act.
3. M.N.Mishra "Insurance Principles and Practice
4. Insurance, ICFAI Publications.

### **JOURNALS**

1. Journal of Risk and Insurance.
2. Journal of Insurance Issues.
3. The Insurance of Investment Journal.

### **E-RESOURCES**

1. [www.licindia.in](http://www.licindia.in)
2. [www.studentinsurance.com](http://www.studentinsurance.com)
3. [www.thelearningcoach.com](http://www.thelearningcoach.com)

### **QUESTION PAPER TEMPLATE**

#### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions. One question from each unit and not more than 2 questions from a unit.

#### **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.

## SEMESTER IV

### TEACHING METHODS & PRACTICES

SOFT SKILLS 4

Teaching hours: 30

Course Code: 7P15/4S/TMP

Credits: 2

LTP: 1/0/1

#### OBJECTIVE

- The objective of this course is to develop effective teaching skills in students. It includes understanding the theoretical basis of teaching and practice sessions.

#### PART – 1

##### UNIT I

Objectives of teaching – Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching.

(2 hrs)

##### UNIT II

Skills of teaching- enactive skills, iconic skills and symbolic skills- visual, auditory. Educational psychology- importance of educational psychology for teachers- concepts of intelligences- learning-nature-factors affecting learning- models of learning

(5 hrs)

##### UNIT III

Classroom methods of teaching-classroom management –lecture method-discussion method-demonstration method- problem method-assignment method.

(3 hrs)

## **PART II –TEACHING PRACTICE**

(20 hrs)

1. 6 hours of teaching assignments for Undergraduate students shall be under taken by each student during the months of January – February.
2. Each student shall be under the supervision of a faculty mentor / guide.
3. The 30 hours may be distributed among 3 or 4 subjects, which shall be a combination of theory and problem based paper
4. A structured plan stating the topic, objective, methodology, evaluation shall be prepared in advance by the student for each class session and submitted to the faculty mentor/ guide
5. Faculty guides shall maintain an assessment register for each student and record assessment for each session on the given parameters.

### **ENHANCES TEACHING SKILLS**

#### **SUGGESTED READINGS**

1. Bhatia, H.R (2007), Textbook of Educational Psychology, The McMillan Company of India Ltd. New Delhi.
2. Aggrawal, J.C (2008) Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi
3. Bruner, J.S (2008). Towards a theory of Instruction. Cambridge MA: The Belnap Press of Harvard University Press.

#### **JOURNALS**

1. Journal of Indian Education
2. Journal of Education Chronicle
3. Journal of International Education Research

#### **E-RESOURCES**

1. [www.teachervisison.com](http://www.teachervisison.com)
2. [www.IASCE.com](http://www.IASCE.com)
3. [www.indianeducationmethods.com](http://www.indianeducationmethods.com)