

**M.Com.  
Courses Offered**

<b>Semester</b>	<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hours/Week</b>	<b>Credits</b>
<b>I</b>	PA1711	Core I: Organisational Behaviour	6	4
	PA1712	Core II: Business Environment	6	4
	PA1713	Core III: Operations Research	6	4
	PA1714	Core IV: Corporate Accounting	6	5
	PA1715 PA1716	Elective I: (a) Research Methodology (b) Strategic Management	6	4
<b>II</b>	PA1721	Core V: Accounting for Managerial Decisions	6	4
	PA1722	Core VI: Executive Skill Development	6	4
	PA1723	Core VII: Entrepreneurial Development	6	4
	PA1724	Core VIII: Advanced Financial Management	6	5
	PA1725 PA1726	Elective II: (a) Services Marketing (b) International Marketing	6	4
	LST172	Life Skill Training (LST) – I	-	1
<b>III</b>	PA1731	Core IX: Income Tax Law and Practice	6	5
	PA1732	Core X: Marketing Management	6	5
	PA1733	Core XI: Tourism Management	6	4
	PA1734 PA1735	Elective III: (a) Financial Services (b) Project Management	6	4
	PA17P1	Project	6	4
<b>IV</b>	PA1741	Core XII: Indirect Taxes	6	5
	PA1742	Core XIII: Advanced Cost Accounting	6	5
	PA1743	Core XIV: International Business	6	5
	PA1744	Core XV: Business Ethics	6	4
	PA1745 PA1746	Elective IV: (a) Financial Institutions and Markets (b) Banking and Financial Institutions	6	4
	LST174	Life Skill Training (LST) – II	-	1
	STP171	Summer Training Programme (STP)	-	1
		<b>TOTAL</b>	<b>120</b>	<b>90</b>

**Semester I**  
**Core I: Organisational Behaviour**  
**Sub. Code: PA1711**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To understand the conceptual frame work of management and organisational behaviour.
2. To understand the skills of the person towards the emerging challenges.

**Unit I: Organisational Behaviour**

Organisational Behaviour – Concept and Significance; Factors Influencing Individual Behaviour; Personality – Determinants, Personality traits influencing OB; Perception – Perceptual process, Factors Affecting Perception, Perceptual Errors and Distortions.

**Unit II: OB - The Emerging Challenges**

Managing Diversity Barriers to Accepting Diversity, How to Manage Diversity Effectively, Committing Top Management to Diversity; Changing Demographics of Workforce; Changed Employee Expectations; Technology Transformation; Promoting Ethical Behaviour, Ethical Dilemmas, Managing Ethics.

**Unit III: Motivation and Leadership**

Theories of Motivation - Need Hierarchy Theory, Two Factor Theory, Alderfer's ERG Theory, McClelland's Learned Need Theory, Victor Vroom's Expectancy Theory, Stacy Adams Equity Theory. Leadership: Concept; Theories - Trait Theory, Behavioural Theory, Fielder's Contingency Theory, Harsey and Blanchard's Situational Theory; Managerial Grid; Likert's Four System of Leadership.

**Unit IV: Organisational Culture, Creativity and Innovation**

Meaning - Cultural Dimensions-How is culture Created?—Culture Artifacts; Sustaining the Culture; Effects of Culture; Changing Organisational Culture; Creativity in Organisations - Characteristics of Creative Individuals; Methods of Enhancing Creativity; Creativity inducing Factors; Innovation in Organisations - Innovative Process.

**Unit V: Organizational Change and Development**

Nature; Importance; Types; Forces—External, Internal; Resistance to Change - Organisation Level Resistance to Change, Group Level Resistance to Change, Individual Level Resistance to Change, Force Field Theory of Change. Organizational Development - Prerequisites for OD, Situations Appropriate for OD, Action Research; OD - Interventions - Effectiveness of OD Programming; Managerial Implications.

**Reference Books**

1. Singh, B.P., Chhalora, T.N., & Dhanpat. (2012). *Organizational Theory and Behaviour*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
2. Prasad, L.M. (2004). *Organizational Behaviour*. (2<sup>nd</sup> ed). New Delhi: Sultan Chand & Sons.
3. Khanka, S.S. (2005). *Organizational Behaviour*. (1<sup>st</sup>ed). New Delhi: Sultan Chand & Sons.
4. Aswathappa, K. (2014). *Organizational Behaviour*. (14<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
5. Robbins, Stephen, P. (2009). *Organisational Behaviour*. (2<sup>nd</sup> ed). New Delhi: Prentice Hall.

**Semester I**  
**Core II: Business Environment**  
**Sub. Code: PA1712**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To develop the ability to understand about business environment.
2. To impart knowledge on the dynamic nature of environment.

**Unit I: Business Environment**

Concept; Significance ; Nature of Business Environment; Elements of Environment-- Internal and External; Environmental Analysis – Process of Environmental Analysis; Approaches to the Environmental Scanning and Monitoring Process; Techniques of Environmental Analysis; Importance; Limitation.

**Unit II: Economic Environment**

Significance; Elements; Economic Systems – Free Market Economy, Centrally- Planned Economy, Mixed Economy, Privatization and Market, Trusteeship Economy System; Economic Policies – Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy; Public Sector and Economic Development; Economic Planning in India.

**Unit III: Political and Legal Environment**

Political System and Business Environment in India; Indian Constitutional Provisions on Business. Legal Environment – MRTP Act, FEMA and Licensing Policy; Competition Act

**Unit IV: Socio - Cultural Environment**

Elements: Social Institutions and System; Social Values and Attitudes; Cultural Environment – Features, Elements, Impact of Foreign Culture over Indian Business; Social Responsibility of Business - Concept; Changing Trends in Social Responsibility of Business; The Modern view of Social Responsibility; Dimensions of Social Responsibility.

**Unit V: International and Technological Environment**

Multinational Corporations; International Economic Institutions - WTO, World Bank, IMF and their importance to Indian business; Technological Environment - Factors influencing Technology; Technological Development; Foreign Technology VS Foreign Capital; Factors to be Consider for Appropriate Technology; India's Technological Process; Economic Reforms in India.

**Reference Books**

1. Dr. Premavathy, N. (1999). *Business Environment*. (1<sup>st</sup> ed). New Delhi: Sultan Chand and Sons.
2. Francis Cherunilam. (2000). *Business Environment*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
3. Dr. Sekar, P.C., & Prof. Selvaraj, M. (2012). *Environment of Business*. (1<sup>st</sup> ed). New Delhi: Sultan Chand and Sons.
4. Sachdeva, S., & Lekshmi Narian Agarwal. (2007). *Business Environment*. (5<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
5. Ramaswamy, V.S., & Namakumari. (2005). *Strategic Planning for Corporate Success*. (2<sup>nd</sup> ed). New Delhi: Macmillan.

**Semester I**  
**Core III: Operations Research**  
**Sub. Code: PA1713**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices.

**Unit I: Basics of Operations Research**

Operations Research – Characteristic Features – Techniques – Application of Operations Research – Computer Application of Operations Research – Limitations of Operations Research.

**Unit II: Operations Research and Decision Making**

Process – Decision Making Under Certainty: Linear Programming (Graphical Method Only), Input Output Analysis, Goal Programming and Inventory Models (Theory Only) – Decision Making Under Uncertainty: Maximax Criterion, Maximini Criterion, Minimax Regret Criterion, Hurwicz Criterion, Laplace Criterion, – Decision Making Under Risk: Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information – Decision Tree Technique (Simple Problems).

**Unit III: Transportation and Assignment Problems**

Transportation – Formulation and Solution of Transportation Models – Optimality Analysis in Transportation, Assignment Models – Definition – Formulation and Solution of Assignment Models.

**Unit IV: Game Theory**

Game Theory – Useful Terminology – Rules for Games Theory – Pure Strategy – Mixed Strategies (2x2) Games – Mixed Strategies (2 x n games, m x 2 games) – Dominance Rule – Graphical Method – Application and Limitations of Game Theory.

**Unit V: Simulation**

Simulation – Advantages and Disadvantages of Simulation Techniques – Montie Carlo Method – Application of Simulation Techniques (Simple Problems Only) – Initial Basic Feasible Solution – Testing for Optimality: MODI Method.

**Reference Books**

1. Agarwal, N. P. (2005). *Operations Research*. (2<sup>nd</sup> ed). Jaipur: Indus Valley Publications.
2. Kapoor, V.K. (2012). *Operations Research*. (1<sup>st</sup> ed). New Delhi: Sultan Chand & Sons.
3. Panneerselvam, R. (2004). *Operations Research*. (2<sup>nd</sup> ed). New Delhi: PHI Learning Pvt, Ltd.
4. Rajagopal, K. (2012). *Operations Research*. (3<sup>rd</sup> ed). New Delhi: PHI Learning Pvt, Ltd.
5. Shenoy, G.V., Srivastava U.K., & Sharma, S.C. (1998). *Operations Research for Management*. (2<sup>nd</sup> ed). New Delhi: New Age International (P) Limited Publishers.

**Semester I**  
**Core IV: Corporate Accounting**  
**Sub. Code: PA1714**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To provide an in-depth knowledge on accounts for different types of organisation.
2. To train the students in exercising sound moral judgment in all accounting activities.

**Unit I: Shares and Debentures**

Shares – Types of Shares – Issue of Shares (at discount, premium, forfeiture and reissue) – Redemption of Preference Shares – Debentures – Types of Debentures – Issue of Debentures – Redemption of Debentures.

**Unit II: External and Internal Reconstruction**

Amalgamation – Absorption and External Reconstruction – Internal Reconstruction of Companies – Alteration of Share Capital – Capital Reduction Account.

**Unit III: Liquidation and Accounting Standards**

Statement of Affairs – Liquidator’s Final Statement of Account – Accounting for Price Level Changes – Accounting Standards – Objectives – Need – International Accounting Standards – Indian Accounting Standards – Accounting Standards for Business Enterprises: Level I, Level II and Level III classifications.

**Unit IV: Holding Companies**

Accounts for Holding and Subsidiary Companies – Minority Interest – Cost of Control – Unrealised Profit – Inter-Company Owings.

**Unit V: Final Accounts**

Final Accounts of Joint Stock Companies – Accounts for Banking Companies and Insurance Companies (New Format).

**Reference Books**

1. Jain, S. P., & Narang, K.L. (2016). *Advanced Accounting II (Corporate Accounting)*. (19<sup>th</sup> ed). New Delhi: Kalyani Publishers.
2. Pillai, R.S.N. (2015). *Fundamentals of Advanced Accounting Vol. II*. (3<sup>rd</sup> ed). New Delhi: S.Chand & Company Ltd.
3. Reddy, T.S., & Murthy, A. (2012). *Corporate Accounting*. (2<sup>nd</sup> ed). Chennai: Margham Publications
4. Joseph, T. (2009). *Corporate Accounting*. Vol. I (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Education Private Ltd.
5. Singhal, A.K. & Gupta, S.L. (2010). *Corporate Accounting II*. (1<sup>st</sup> ed). New Delhi: Vayu Education of India.

**Semester I**  
**Elective I (a): Research Methodology**  
**Sub. Code: PA1715**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

## Objectives

- 1.To familiarize the students with the Methodology of Research.
2. To help the students to collect the data as well as to prepare research report.

### Unit I: Introduction to Research

Research: Objectives - Motivations in Research - Types and Methods - Research Process - Criteria of Good Research.

### Unit II: Research Problem and Design

Selecting the problem - Defining the problem - Sources - Criteria for Good Research Problem - Research Design: Need for Research Design - Features of a Good Design - Different Research Design.

### Unit III: Data Collection and Sample Design

Primary data; Observation method – Interview method – Questionnaire – Interview Schedule - Differences between Questionnaire and Schedules - Other methods – Secondary Data: Characteristics – Methods - Case Study - Sample Design; Steps – Characteristics - Types of Sampling.

### Unit IV: Processing and Analysis of Data

Processing – Editing - Coding – Tabulation - Analysis of Data; Average – Correlation - Regression - Chi-square Test - Garrets Ranking – Testing of Hypothesis; Null Hypothesis-Alternative Hypothesis - Procedure for Hypothesis Testing.

### Unit V: Report Writing

Significance of Report Writing - Steps in Writing Reports- Oral Presentation - Layout of Research Report - Types of Report – Footnotes - Appendix:-Norms for Using Index and Bibliography-Introduction to SPSS – Creation of Variables – Data Window – Variable Window.

## Reference Books

1. Kothari,C.R. ( 2006). *Research Methodology*. (3<sup>rd</sup> ed). New Delhi: New Age International Private Limited Publishers.
2. Saravanavel,P. (2014). *Research Methodology*. (16<sup>th</sup> ed). Allahabad: Kitab Mahal Publication.
3. Donald, R. Cooper. (2006). *Business Research Methods*. (9<sup>th</sup> ed). Delhi: Tata McGraw - Hill Publishing Company Limited.
4. Anderson et al. (2002). *Thesis & Assignment Writing*. (1<sup>st</sup> ed). United States: John Wiley & Sons.
5. Panneerselvam, R. (2009). *Research Methodology*. (5<sup>th</sup> ed). New Delhi: PHL Learning Private Limited.

## Semester I

### Elective I (b): Strategic Management

Sub. Code: PA1716

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

## Objectives

1. To enhance decision making abilities of students in situations of uncertainty.
2. To help the students to analyze and evaluate critically real life company situations.

### **Unit I: Introduction to Strategies**

Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.

### **Unit II: Strategic Management**

Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.

### **Unit III: Strategy Analysis**

Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organisational Position and Strategic Advantage Profile, Strategic Management Model.

### **Unit IV: Strategy Formulation and Implementation**

Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs).

### **Unit V: Strategic Control and Evaluation**

Introduction, Strategy Evaluation, Strategic Control, Difference Between Strategic Control and Operational Control, Concept of Synergy and its Meaning, Key Stakeholder's Expectations.

### **Reference Books**

1. Azhar Kazmi., & Adela Kazim. (2016). *Strategic Management*. (4<sup>th</sup> ed).United States: McGraw Hill Education.
2. Thomas, L., Wheelen. &David Hunger,J. (2009). *Concepts in Strategic Management and Business Policy*. (2<sup>nd</sup> ed). New Delhi: Tata MC Graw - Hill Publishing Company Ltd.
3. Fred, R., & David. (2003). *Strategic Management Concept and Cases*. (9<sup>th</sup> ed). Delhi: Pearson Education.
4. Azhar Kazim. (2002). *Business Policy and Strategic Management*. (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Publishing Company Limited.
5. Upendra Kachru. (2006). *Strategic Management Concepts and Cases*. (11<sup>th</sup> ed). New Delhi: Excel Books.

## **Semester II**

### **Core V: Accounting for Managerial Decisions**

**Sub. Code: PA1721**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To help the students to understand the accounting concepts of managerial decisions.
2. To provide students to prepare budget as well as financial statements.

### **Unit I: Management Accounting**

Management Accounting – scope – objectives – advantages – limitations – tools and techniques of management accounting – management accounting vs financial accounting and cost accounting – role and responsibilities of management accountants.

## Unit II: Ratio Analysis

Interpretation of financial statements – classification of ratios - ratio analysis – Profitability ratios – turn over ratios – financial ratios/ solvency ratios - inter firm and intra firm comparison.

## Unit III: Budget and Budgetary Control

Introduction – Essentials of successful budgetary control – Classification of Budgets – Sales budget, Production budget, Material budget, labour budget, overhead budget, Research and Development budget, Capital Expenditure budget, Cash budget, Flexible budget, Master budget, Performance budgeting and Zero base budget.

## Unit IV: Fund Flow and Cash Flow Statement

Fund Flow Statement – concept, importance, limitations, transaction analysis ; preparation of fund flow statement – working capital statement, schedule of changes in working capital, fund flow statement – funds from operations, external sources of funds, applications of funds; statement of changes in financial position.

Cash Flow Statement – Introduction – classification of cash flows – preparation of cash flow statement as per Indian Accounting Standard 3.

## Unit V: Human Resource Accounting and Inflation Account

Human Resource Accounting – Objectives – Methods – Advantages - Objections against Human Resource Accounting – Inflation Accounting - Methods of Accounting for changing prices - Determination of profit – Merits - Demerits of inflation account.

## Reference Books

1. Reddy,T.S., & Hari Prasad Reddy,Y. (2015). *Management Accounting*. (5<sup>th</sup> ed). Chennai: Margham Publication.
2. Pillai,R.S.N., & Bagavathi,V. (2016). *Management Accounting*. (3<sup>rd</sup> ed). New Delhi: S.Chand.
3. Murthy,A., & Gurusamy,S. (2013). *Management Accounting*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints private limited.
4. Pandey,I.M, (2007). *Management Accounting*. (3<sup>rd</sup> ed). Delhi: Vani Publication.
5. Dr. Eugene Franco,C. (2016). *Management Accounting*. (1<sup>st</sup> ed) Chennai: Charulatha Publications.

**Note:** The question paper must include 30 marks theory and 40 marks problem

## Semester II

### Core VI: Executive Skill Development

Sub. Code: PA1722

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

## Objectives

1. To help the students to develop soft skill for overall personality development.
2. To motivate the students to achieve extraordinary performance.

## Unit I: Soft Skills & Self Discovery

Introduction - What are Soft Skills? – Importance – Attributes - Negotiating – Essentials – Purpose - Exhibiting your Soft Skills - Identifying your Soft Skills - Improving your Soft Skills - Will formal training enhance your Soft Skills – Soft Skills training - Train yourself - Top 60 soft skills – Practicing soft skills - Measuring attitude.



## Unit II: Developing Positive Attitude & Mind Power

Introduction – Meaning - Features of attitudes - Attitude and behavior - Formation of attitude - Change of attitudes - What can you do to change attitude? - Ways of change attitude in a person - Attitude in a work place - The power of positive attitude - Developing positive attitude - Obstacles in developing positive attitude - Staying positive / negative - Overcoming negative attitude - Negative attitude and its results - Mind Power – Meditation- Benefits of Meditation and Mind power.

## Unit III: Body Language & Personality Development

Introduction of body language – Origin-Voluntary and involuntary body language – Purpose – Types - Parts of body language – Uses - Body language in building interpersonal relations – Reasons - Personality Development - Definition – Character – Attitude – Behaviour - Types – SWEAR Analysis - Good behavior - Will & Determination – Smartness - Moral values - Personal values - Social values – Inspiration – Intelligence - Tips for personality development.

## Unit IV: Time & Stress Management

Introduction – Rules - Take a good look at the people around you - Examine your work – Sense of time management - Time is money - Features of time – Three secrets of time management - Time management matrix – Analysis - Effective scheduling - Grouping of activities – steps – Difficulties - Way to find free time - Time management tips to students - Concept of positive and negative aid to Stress Management – Kinds – Sources - Behaviour identified with stress - Assessing the existence of stress - Tips to overcome stress.

## Unit V: Career Planning & Management

Introduction - Career Planning Cycle – Benefits - Guidelines for choosing career - Myths about choosing a career - Tips for successful career planning - Developing career goals - Final thoughts on career planning - Things one should know while starting career and during his career - Career Management.

## Reference Books

1. Dr.Alex,K. (2009). *Soft Skills*. (3<sup>rd</sup> ed). New Delhi: S.Chand Publishing (P) Ltd.
2. Dr.Bhaskara Reddi. (2004). *Soft Skills & Life Skills*. (1<sup>st</sup> ed). Hyderabad: BSC Publishers & Distributors.
3. Singh,S.R.(2012). *Time Management*. (1<sup>st</sup> ed). New Delhi: APH Publishing Corporation.
4. S.Hariharan,N., Sundararajan,S.P., & Shanmugapriya. (2010). *Soft Skill*. (1<sup>st</sup> ed). Chennai: MYP Publishers.
5. Jeff Butterfield. (2013). *Soft Skills For Every One*. (1<sup>st</sup> ed). New Delhi: Cengage Learning India Limited.

## Semester II

### Core VII: Entrepreneurial Development

Sub. Code: PA1723

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

## Objectives

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

## Unit I: Concept of Entrepreneurship

Evolution- need – characteristics – functions – importance - types of entrepreneur – copreneurs – intrapreneurs – ultrapreneurs - motivational factors: Internal and external – factors

influencing the growth of entrepreneurship – barriers to entrepreneurship - growth of entrepreneurship in India – role of entrepreneurship in economic development.

### **Unit II: Entrepreneurial Competencies**

Meaning – types of entrepreneurial competencies – Major entrepreneurial competencies – Developing entrepreneurial competencies. Qualities of a successful entrepreneur – achievement motivation

### **Unit III: Special Cases of Entrepreneurship**

Women entrepreneurs – concept – growth – reasons for the slow growth of women entrepreneurship - functions – problems – schemes supporting women entrepreneurs. Rural entrepreneurship – growth – problems - developing schemes. Government as entrepreneur.

### **Unit IV: Opportunity Identification and Selection of Business**

Need – environmental dynamics and change – business opportunities in various sectors – identification of business opportunity – idea generation – product identification – opportunity selection – steps in setting up of a small business enterprise – business plan – formulation of business plan – contents –significance – measures taken by the government for the promotion of MSMEs.

### **Unit V: Institutions and Schemes Supporting Entrepreneurs**

Small industries development organization (SIDO) – National Institute for Entrepreneurship and Small Business Development (NIESBUD) – Entrepreneurship Development Institute of India (EDII) – Technological consultancy Organizations (TCOs) – Khadi and Village Industries Commission (KVIC) – National Science and Technology Entrepreneurship Development Board (NSTEDB): objectives and functions – Integrated Infrastructural Development Scheme (IIDS) – Marketing Development Assistance Scheme (MDAS) – Preferential Government purchases.

### **Reference Books**

1. Dr. Khanka, S.S. (2014). *Entrepreneurial Development*. (2<sup>nd</sup> ed). New Delhi: S. Chand.
2. Vasantha Desai. (2006). *Dynamics of Entrepreneurial Development and Management*. (1<sup>st</sup> ed). Mumbai: Himalaya publishing House.
3. Gupta, C.B., & Sreenivasan. N.P. (2006). *Entrepreneurial Development*. (1<sup>st</sup> ed). New Delhi: Sultan Chand.
4. Badi, R.V., & Badi, N.V. (2006). *Entrepreneurship*. (1<sup>st</sup> ed). New Delhi: Vrinda Publications.
5. Jayashree Suresh. (2013). *Entrepreneurial Development*. (5<sup>th</sup> ed). Chennai: Margham Publication.

### **Semester II**

### **Core VIII: Advanced Financial Management**

**Sub. Code: PA1724**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total no. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To enable the students to learn the principles of financial management.
2. To provide a theoretical framework and to analyze the problems of financial management.

### Unit I: Financial Management

Meaning, nature and scope of finance – finance functions – financial goal – profit Vs wealth maximization – Objections; Organisation of the Finance functions: Finance decisions – Investment – financing and dividend decisions – Role of financial Manager.

### Unit II: Investment Decision

Investment in fixed assets – capital budgeting; Nature of investment decisions. Investment evaluation criteria – Net present value (NPV), Internal Rate of Return (IRR), Average Rate of Return - Profitability index - and payback period – Net Present Value and Internal Rate of Return comparison – Capital rationing – Risk analysis in capital budgeting.

### Unit III: Cost of Capital and Dividend Decisions

Meaning and significance of cost of capital in financial decisions – Determining component – cost of capital: cost of debt, cost of preference capital. Cost of equity and cost of retained capital - Computation of Composite Cost of Capital. Capital structure Theories - MM approach, Walter's Model and Gordon's Model.

### Unit IV: Operating and Financial Leverage

Meaning and measurement of leverage – Effects of operating and financial leverage on profit; Analysing alternate financial plan – Combined financial and operating leverage. Earning before Interest and Tax & Earning Per Share analysis.

### Unit V: Management of Working Capital

Meaning, Significance and types of working capital; Need for Working Capital - Calculating operating cycle period and estimation of working capital requirements - Financing of working capital and norms of bank finance - Sources of working capital - Factoring services - Dimensions of working capital management.

**Note:** The question paper must include 30 marks theory and 40 marks problem (simple problems only)

### Reference Books

1. Khan & Jain. (1993). *Financial Management*. (4<sup>th</sup> ed). New Delhi: Tata McGraw Hills.
2. Chandra & Prasanna. (2015). *Financial Management*. (9<sup>th</sup> ed). New Delhi: Tata McGraw Hills.
3. Pandey, I.M. (2005). *Financial Management*. (10<sup>th</sup> ed). New Delhi: Vikas Publishing house.
4. Srinivasan Murugan. (2013). *Financial Management*. (1<sup>st</sup>ed). New Delhi: Vrinda Publications.
5. Murthy, A. (2013). *Financial Management*. (4<sup>th</sup> ed). Chennai: Margham Publications.

**Semester II**  
**Elective II (a): Services Marketing**  
**Sub. Code: PA1725**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

### Objectives

1. To impart an in-depth knowledge of Service Marketing.
2. To help the students to develop effective service marketing strategies.

### **Unit I: Introduction to Service Marketing**

Services: The concept – Goods and services: A comparative analysis - Myths-features - Reason why marketing of services - Service marketing Mix – Significance of service marketing - The behavioural profile of user – Marketing Information System – Emerging key services.

### **Unit II: Bank Marketing**

Concept – Users of Banking Services – MIS for banks – significance of MIS to the Banking organization – Market Segment – Marketing Mix for the Banking Service – product mix - promotional mix – price mix – place mix -the people – Bank Marketing in Indian perspective.

### **Unit III: Insurance Marketing**

Concept – Users of Insurance Services – The behavioural profile of users – Market segmentation in insurance organization - Significance – Impact of Technology on the Insurance sector - E-Insurance – MIS for Insurance organizations - Insurance Product – Formulation of Marketing Mix for Insurance organizations - Product mix – Promotion mix – Place mix - Price mix – Extended Marketing mix in Insurance

### **Unit IV: Mutual Funds Marketing**

Concept - Mutual funds services - Types of Mutual Funds - Mutual Funds Marketing - Users of MF Services and their behavioural profile - Market segments for Mutual Funds – Managing Information for Mutual Funds services – Marketing Mix for Mutual Funds services - product mix - promotional mix – price mix – place mix - Portfolio services marketing in Indian perspective

### **Unit V: Portfolio Services Marketing**

Concept – Portfolio Management Services: The Portfolio Managers - Market segmentation - Information for Portfolio – Decisions - Marketing Mix - product mix - promotional mix – pricing/ fee – place mix - Portfolio services marketing in Indian perspective

### **Reference Books**

1. Jha, S.M. (2011). *Services Marketing*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
2. Christopher Hovelock., Jochen Wirtz., Jayanta Chatterjee. (2011). *Services Marketing (People, Technologies, Strategy)*. (7<sup>th</sup> ed). New Delhi: Pearson Education.
3. Gupta, C.B., Rajan Nair, N. (2009). *Marketing Management*. (13<sup>th</sup> ed). New Delhi: Sultan Chand & Sons.
4. Ravi Shankar. (2008). *Services Marketing*. (6<sup>th</sup> ed). New Delhi: Excel Book.
5. Natarajan, L. (2014). *Services Marketing*. (1<sup>st</sup> ed). Chennai: Margham Publications.

## **Semester II**

### **Elective II (b): International Marketing**

**Sub. Code: PA1726**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	4	90	100

### **Objectives**

1. To acquaint students with the conceptual framework of international marketing.
2. To enable the students to be employable in other countries.

### **Unit I: Introduction to International Marketing**

International marketing - Special problems - Reasons for motives of International marketing - International orientations - Internationalization stages - International marketing

decisions - Scope of marketing Indian products abroad - Participants in International marketing - Future of International marketing.

### **Unit II: International Marketing Environment**

Economic environment - Social environment - Demographic environment - Political and Government environment - Technological environment - International trading environment - Trade barriers: Tariff - Non-tariff barriers - State trading - Trading Blocs & growing Intra - regional trade - International legal environment.

### **Unit III: International Product Decisions**

Product - Product mix - Product life cycle - New product development – Branding - Packaging & Labelling – Functions – Importance - Factors influencing packaging decision – Product strategies - Communication strategies – Globalisation vs. Localisation - Special considerations in international marketing.

### **Unit IV: International Pricing Decisions**

Pricing – objectives - Factors affecting pricing decisions - Methods/approaches - Transfer pricing – Dumping - Steps in pricing - Export price quotations and Incoterms - Information required for export pricing.

### **Unit V: Distribution Channels**

Types of channels - International channel system - Direct exports - Indirect exports - Types of foreign intermediaries - Distribution policy - Distribution issues - Channel conflict - Channel decisions - Control of international distribution channel members - Physical distribution management - Distribution strategies - Factors influencing selection of channel.

### **Reference Books**

1. Francis Cherunilam. (2004). *International Marketing*. (7<sup>th</sup> ed). Mumbai: Himalaya Publishing House.
2. Srinivasan,R. (2011). *International Marketing*. (3<sup>rd</sup> ed). New Delhi: PHI Learning Private Limited.
3. Vasudeva, P.K. (2006). *International Marketing*. (1<sup>st</sup> ed). New Delhi: Excel Books.
4. Warren Keegan,J. (2013). *Global Marketing Management*. (8<sup>th</sup> ed). New Delhi, Prentice Hall.
5. Svend Hollensen, (2016). *Global Marketing*. (7<sup>th</sup>ed). United Kingdom, Pearson Education Limited.

### **Semester III**

#### **Core IX: Income Tax Law and Practice**

**Sub. Code: PA1731**

<b>No. of Hours. Per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To instill confidence in students in the computation of tax liability of individuals, firm and companies.
2. To enable the students to deal with income tax filing with confidence.

### **Unit I: Basic Concepts & Definitions (only theory)**

Income – Person – Assessee - Assessment year - Previous year - Exempted incomes - Residential status of an assessee – Concepts - Different heads of income - Set off and carry forward losses - Clubbing of incomes - Tax evasion - Tax avoidance - Tax Planning - Differences between Tax evasion, Tax avoidance and Tax planning – Bond washing transaction.

## **Unit II: Assessment of Individuals**

Introduction – Gross Total Income of an individual – Deductions from Gross Total Income(GTI) From Sec 80C-80U - Computation of Taxable income – computation of Tax liability – Computation of Rebate and Relief.

## **Unit III: Assessment Procedure (only theory)**

Return of Income - Voluntary Return - Compulsory Return - Preparation of Return Manually - E-Filing – Steps – Advantages - Online Filling of Return - Tax Deducted at source – Other provisions - types of return - Exemption – Permanent Account Number (PAN) – Assessment - Types of assessment.

## **Unit IV: Assessment of Firms**

Meaning of partnership – kinds – Assessment of a firm – computation of total income of a firm – computation of income of partner from the firm.

## **Unit V: Assessment of Companies**

Introduction – classification of companies – computation of Gross Total Income of a company - assessment of company – Minimum Alternate Tax (MAT) – Computation of book profit for MAT purpose.

### **Problem & Theory- 40: 30**

#### **Reference Books**

1. Dr. Hariharan. N. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited for the relevant assessment year.
2. Dr. Mehrotra H.C., (2016). *Income Tax Law and Accounts*. (54<sup>th</sup> ed). Agra: Sahitya Bavan Publication.
3. Dr.Vinod Singhania.K & Dr. Kapil Singhania. (2016). *Direct Taxes Law & Practice*. (56<sup>th</sup> ed). New Delhi: Taxmann Publication.
4. Reddy T.S., & Y. Hari Prasad Reddy. (2015). *Income Tax Theory Law & Practice*. (14<sup>th</sup> ed). Chennai: Margham Publications.
5. Dr. Hariharan. N. (2014). *Income Taxes Law & Practice*. (9<sup>th</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.

### **Semester III**

#### **Core X: Marketing Management**

**Sub. Code: PA1732**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

#### **Objectives**

1. To understand the conceptual frame work of marketing and its applications.
2. To inculcate the marketing skills and techniques.

#### **Unit I: Introduction**

Concept; Nature: Scope and Importance of Marketing; Marketing Concept and its Evolution; Marketing Mix; Strategic Marketing Planning an overview.

#### **Unit II: Market Analysis and Selection**

Marketing Environment – Macro and Micro Components and their Impact On Marketing Decisions; Market Segmentation and Positioning; Buyer Behaviour; Consumer Verses Organizational Buyers; Consumer Decision. Making Process.

### **Unit III: E-Marketing and E-Advertising**

E-Marketing - Advantages; E-Marketing Mix - Product. Price. Place; E-promotion; Marketing Strategies. E-Mail Marketing Strategies. Affiliate Marketing Strategy. Vital Marketing Strategy. Brand Marketing Strategy. E-Advertising. Online Display Advertising; Format for Web Advertising; Intelligent Agents. Features of Intelligent Agents. Advantages for Buyers and Sellers.

### **Unit IV: Ethics in Marketing**

Ethics In Marketing; Consumer Rights; Marketing Strategies and Ethics; Unethical Practices in Marketing; Establishing Standards - Agmark. ISI; Product Related Issues; Competition Related Ethics. Pricing; Product Liabilities; Ethics in Advertising.

### **Unit V: Marketing Information System and Marketing Research**

Characteristics. objectives – Elements – Need for MIS – Classification of MIS – Marketing Research – Scope of Marketing Research — Importance –Marketing Research process – Limitations.

### **Reference Books**

1. Sherlekar.S.A. (2003). *Marketing Management*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishers.
1. Philip Kotler. (2009). *Marketing Management*. (8<sup>th</sup>ed). New Delhi: Prentice Hall of India (P) Ltd.
2. Agarwal R.C. Lakshmi Narain Agarwal. (2003). *Marketing Management*. (3<sup>rd</sup>ed). Mumbai: Virinda Publication (P) limited.
3. Pillai R.S.N. and Bagavathi. (2007). *Modern Marketing Principles and Practice*. (1<sup>st</sup> ed). New Delhi : S.Chand & Company Limited.
4. Ramaswamy and Namakumari.S., (2009). *Marketing Management*. (1<sup>st</sup> ed). New Delhi: MacMillan India.

### **Semester III**

### **Core XI: Tourism Management**

### **Sub. Code: PA1733**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To provide knowledge to students on travel, tourism and travel management
2. To make the students aware of tourist destination and impact of tourism

### **Unit I: Nature and Components of Tourism.**

Definition – Basic Components – Elements – Geographical Components – Geographical Resources – Customer Care – Social Tourism - Domestic Tourism – World Tourism- General Patterns.

### **Unit II: Historical Development and Travel Motivations**

Early Developments - Travel Accounts - Early pleasure travel – The Grand Tour – Annual Holiday – Railway links- Ocean lines – Sea side Resort Development- Development of Air Transport – Emergence of Industrial Societies – Evolution of Demand for Tourism – Growth - Factors - Travel Motivations – Trade and Commerce as a Motivation.

### **Unit III: Tourism Planning and Accommodation**

Tourism Planning Process – Assessment of Tourist Demand – Environmental Dimensions – Tourism Environmental policy – Carrying capacity – Sustainability –

Conservation Policy Accommodation: Definition - Categories Supplementary – Registration – Classification – Volume and Use – Changing profile

**Unit IV: Information Technology in Tourism**

Modern Media Techniques – Networking – Internal Tourism – Computer Technology – Computer in Air Cargo – Advantage to Travel Agents - Computer in Airlines – Computer Reservation System(CRS) Computer in Hotels – Hotel and Global Distribution System (GDS)

**Unit V: Tourism in Kanyakumari**

Tourism: Growth – demand – Tourist Destinations – Impact; economic, socio, cultural & environment – future trends in tourism – eco tourism

**Reference Books**

1. Bhatia, A.K. (2001). *International Tourism Management*. (1<sup>st</sup> ed). New Delhi: Sterling Published Private Limited.
2. Ratandeep Singh. (2004). *Tourism Marketing*. (1<sup>st</sup> edition)New Delhi: Kanishika Publishers Distributors.
3. Mohammed Zulfikar. (2005). *Tourism and Hotel Industry*. (1<sup>st</sup> ed). New Delhi: Vikas Publishing House pvt ltd.
4. Sharma.,K.K., (2005). *Tourism and Development*. (1<sup>st</sup> ed). New Delhi: Sarup and Sons
5. Bhaita,A.K. (1991). *International Tourism*. (1<sup>st</sup> ed). New Delhi: Sterling Published Private Limited.

**Semester III**

**Elective III (a): Financial Services**

**Sub. Code: PA1734**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To enable the students to gain in-depth knowledge about the financial services.
2. To enhance the students to gain skills that must be transferable to the work place.

**Unit I: Financial Services**

Meaning, Scope and Innovations – Meaning – Features – Importance - Classification of Financial Service Industry - Scope of Financial Services - Causes for Financial Innovation - Financial Services and Promotion of Industries - New Financial Products and Services - Innovative Financial Instruments - Classification of Equity Shares - Challenges facing the Financial Service Sector - Present Scenario.

**Unit II: Merchant Banking**

Introduction – Definition – Origin - Merchant Banking in India - Merchant Banks and Commercial Banks - Services of Merchant Banks - Merchant Bankers as Lead Managers - Qualities required for Merchant Bankers - Guidelines for Merchant Bankers - Merchant Bankers Commission - Merchant Bankers in the Market Making Process - Progress of Merchant Banking in India - Problems of Merchant Bankers - Scope for Merchant Banking in India.

**Unit III: Hire Purchase**

Features of Hire Purchase Agreement - Legal Position - Hire Purchase Agreement - Hire Purchase and Credit Sale - Hire Purchase and Installment Sale - Hire Purchase and Leasing -



Origin and Development - Banks and Hire Purchase Business - Bank Credit for Hire Purchase Business.

#### **Unit IV: Leasing**

Concept of Leasing - Steps Involved in Leasing Transaction - Types of Lease - Installment Buying, Hire Purchase and Leasing - Advantages of Lease - Disadvantages of Leasing - History and Development of Leasing - Legal Aspects of Leasing - Contents of a Lease Agreement - Income Tax provisions relating to Leasing - Sales Tax provisions pertaining to Leasing - Accounting treatment of Lease - Method of ascertaining Lease Rentals - Other Factors influencing Buy/Borrow or Lease Decision - Structure of Leasing Industry - Problems of Leasing - Prospects.

#### **Unit V: Venture Capital**

Concept of Venture Capital - Features of Venture Capital - Scope of Venture Capital - Importance of Venture Capital - Origin-Initiative in India – Guidelines - The Indian Scenario - Present Position - Suggestions for the Growth of Venture Capital Funds - Nitin Desai Committee's Recommendations.

#### **Reference Books**

1. Gordon, E., Natarajan, K. (2014). *Financial Markets and Services*. (9<sup>th</sup> ed). Mumbai: Himalaya Publishing House.
2. Bhole, L.M. (2006). *Financial Institutions and Markets*. (6<sup>th</sup> ed). Delhi: Tata McGraw Hill.
3. Dr. Sawalia Bihari Verma. (2010). *Indian Financial System*. (1<sup>st</sup> ed). New Delhi: Sultan Chand & Sons.
4. Khan, M.Y. (2006). *Financial Services*. (3<sup>rd</sup> ed). New Delhi: Tata McGraw Hill.
5. Maria Inigo, R. (2012). *Financial Markets and Services*. (1<sup>st</sup> ed). Delhi: Tata McGraw Hill.

### **Semester III**

#### **Elective III (b): Project Management**

**Sub. Code: PA1735**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

#### **Objectives**

1. To enable students in preparation, appraisal, review and monitoring of projects.
2. To improve the leadership quality among the students.

#### **Unit I: Introduction to Project and Project Management**

Project. Characteristics. Taxonomy. Types. Uses. Responsibilities of the project manager. Project Management – Needs – Project Life Cycle – Scope– Models – Importance – Essentials. Benefits. Process – Problems with project – Attributes of Successful Project Management.

#### **Unit II: Project Formulation**

Project Identification and formulation - How to start a new venture. Idea Generation – Sources – Pre-Feasibility Study – Objectives – Area of Preliminary Screening –Support Study - Project Feasibility Study or Detailed Study. Differences - components. Detail study report (DPR).

### **Unit III: Project Demand and Technical Analysis**

Objective Specification. Collections of data. Market Survey – Market Description. Demand Forecasting. Methods. Market Planning. Technical analysis. Objectives. Activities – Charts and layouts. Work schedule. Cost of a project.

### **Unit IV: Project Financing and Appraisal**

Sources – Role of financial institutions in project financing – Activities involved in financial analysis – Financial Evaluation of Project. Methods of appraisal under certainty and risk of uncertainty. Project appraisal techniques. Market Appraisal. Technical Appraisal. Financial Appraisal

### **Unit V: Social Cost Benefits and Network Analysis**

Objectives – Kinds. Stages. Approaches. – Environmental analysis. Components. Process. Program Evaluation and Review Technique (PERT) and Critical Path Method (CPM). Scheduling to match availability of manpower – Measures of variability and probability of completion by a specified data. Project implementation practices in India.

### **Reference Books**

1. Beena Agarwal & Shyam S., Agarwal. (2011). *Project Management*. (1<sup>st</sup> ed). New Delhi: Vagu Education of India.
2. Bhattacharjee. S.K., (2008). *Fundamentals of PERT / CPM and Project Management*. (3<sup>rd</sup> ed). Delhi: Khanna Publication.
3. Bhavesh M. Patel. (2007). *Project Management*. (1<sup>st</sup> ed). Chennai: Vikas Publishing House Pvt Ltd.
4. Clifford F., Gray & Erik W., Larson . (2007). *Project Management*. (1<sup>st</sup> ed). New Delhi: Tata McGraw – Hill.
5. Dr. Natarajan. L. (2012). *Investment Management*. (1<sup>st</sup> ed). Chennai: Margham Publication

**Semester IV**  
**Core XII: Indirect Taxes**  
**Sub. Code: PA1741**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To enable the students to understand the basic indirect tax system in India.
2. To provide students with a knowledge of principles and provisions of GST and Customs Law

### **Unit I: Introduction to Indirect Taxes**

Indirect Taxes - Meaning - Special features – Types - Merits - Demerits - Major reforms in indirect taxation in India – Direct Tax Vs Indirect Tax.

### **Unit II: Goods and Service Tax Act**

Goods and Service Tax Act 2016 (GST) – Introduction – Meaning – Definition – Major features of GST – Application of GST – Benefits – Administration of GST – Exemption – Levy and collection – Composition scheme – Reverse charges – Time and Value of Supply – GST Valuation.

### **Unit III: Goods & Service Tax Registration Procedure**

GST Registration procedure – Tax invoice – GST rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services.

### **Unit IV: Integrated Goods and Service Tax (IGST)**

Integrated Goods and Service Tax (IGST) – Meaning – Definition – Interstate trade – Levy of Tax – Time and Place of Supply – Input Tax Credit for IGST – Zero rate supply.

### **Unit V: Customs Act 1962**

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty - Customs value – Inclusions and Exclusions – Simple problems on computation of customs value and duty.

### **Reference Books**

1. Dr. Mehrotra H.C. Agarwal & V.P. (2016). *Goods and Services Tax* (58<sup>th</sup> ed). Agra: Sahitya Bhawan Publications.
2. Prasad L.V.R. & Kiran Kumar G.J. (2017). *GST - A Brief Introduction*. (1<sup>st</sup> ed). Belgium: PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

## **Semester IV**

### **Core XIII: Advanced Cost Accounting**

#### **Sub. Code: PA1742**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

### **Objectives**

1. To acquaint students with basic knowledge of cost accounting and its practices.
2. To inculcate the ethics of cost accounting professionals.

### **Unit I: Introduction to Cost Accounting**

Meaning of cost and cost accounting - difference between cost accounting and financial accounting - importance of cost accounting - items not to be included in cost sheet - preparation of cost sheet - reconciliation of cost and financial account - preparation of reconciliation statement.

### **Unit II: Job, Batch and Contract Costing**

Features of job costing - job costing procedure - batch costing - determination of economic batch quantity - contract costing - accounting procedure - work certified and work uncertified - profit on incomplete contract - escalation clause - work-in-progress - cost plus contract.

### **Unit III: Process Costing**

Process Costing – features - advantages and disadvantages - treatment of normal and abnormal losses - abnormal gain - procedure for preparing process account - valuation of work - in-progress - by products and joint products

### **Unit IV: Marginal Costing, Breakeven Analysis and Budgetary Control**

Marginal Costing – definition – features – advantages – contribution - breakeven analysis - P/V ratio - margin of safety - problem of key factor - election of profitable product mix -

application of marginal costing - budgetary control – characteristics - essentials of budgetary control - preparation of fixed, flexible and cash budget.

**Unit V: Standard Costing**

Definition - standard cost - estimated costing vs. standard costing - determination of standard cost – variances - computation of material variance, labour variance - overhead variance - sales and profit variance.

**Reference Books**

1. R.S.N.Pillai and Bagavathy. (2013). *Cost Accounting*. (6<sup>th</sup> ed). New Delhi: S.Chand.
2. Murthy,A., and Gurusamy,S. (2009). *Cost Accounting*. (2<sup>nd</sup> ed). New Delhi: Tata McGraw-Hill Publishing Company Ltd.
3. Jain S.P., and Narang K.L., (2003). *Cost Accounting*. (8<sup>th</sup> ed) New Delhi: Kalyani Publishers.
4. Wilson.M., (2015). *Cost Accounting*. ( 5<sup>th</sup> ed ). New Delhi: Himalaya Publishing House.
5. Reddy.T.S., and Hari Prasad Reddy.Y. (2012). *Cost Accounting*. (4<sup>th</sup> ed). Chennai: Margham Publishers.

**Note:** The ratio of theory and problem in the question paper should be 20 : 50.

**Semester IV**  
**Core XIV: International Business**  
**Sub. Code: PA1743**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To enable the students to gain knowledge about the different aspects of international trade.
2. To enhance the students to gain awareness towards global environment.

**Unit I: Foreign Exchange Market**

Functions – methods - Dealings: Spot and forward exchanges - Forward exchange rate – Futures – Options – Swap – Arbitrage - Exchange Control: Features – objectives – Methods - Merits and Demerits - Exchange Rate System: Fixed Exchange Rate - Flexible Exchange Rate – Causes - Exchange Rate Classification – Devaluation - Convertibility of Rupee - Currency Exchange Risk - Types: Economic Exposure - Accounting Exposure.

**Unit II: Balance of Payment& Indian Monetary System**

Balance of payments – Components - BOP Disequilibrium - Correction of Disequilibrium – Causes – remedies – Suggestion - International monetary system - Bretton Wood System - Break down - Present IMS - International Liquidity: Problems – Measures - Special Drawing Rights:-Features – Uses - Critical Appraisal - Creation of SDRs - SDR and International liquidity European Monetary system (EMS) - European Currency unit (ECU) - EURO: Impact - Implication for India.

**Unit III: Regional Economic Integration& Export Procedure**

Rationale - types of integration – European Union – Indo–EU trade - other regional grouping – Advantages of regional grouping – Economic integration of developing countries – South – South Cooperation: Rational – functional areas of cooperation – South Asian Association for Regional Cooperation (SAARC): Objectives - principles – organization – achievements – SAARC Preferential Trading Arrangements (SAPTA) – Features - South Asian

Free Trade Area (SAFTA) - North American Free Trade Area (NAFTA) - Association of South East Asian Nation (ASEAN).

Preliminaries - Export Documents: Documents related to Goods - Certificate related to Shipment - Document related to Payment and Inspection

**Unit IV: International Financial Institution**

International Monetary Fund (IMF): Origin – objectives – function – organization – structure - workings of the fund - The World Bank (IBRD): Functions – membership – organization - lending activities - other activities - International Development Association (IDA) - International Finance Corporation (IFC): objectives - types of assistance - World Trade Organization (WTO): structure objectives – functions – workings - Asian Development Bank (ADB): functions – objectives - The UN Conference of Trade And Development (UNCTAD): Origin – objectives – organization – function - New International Economic Order (NIEO): objectives - Implementation.

**Unit V: Multinational Corporation and Euro Dollar Market**

Features – classification - role of MNC in Developing Countries – merits – demerits – importance - Dominance of MNC and Global economy: benefits – problems – perspective - code of conduct - MNC in India - Euro Dollar - Euro Dollar market: origin – growth – features – benefits - role of International Financial System - Shortcomings of the Euro Dollar Market.

**Reference Books**

1. Francis Cherunilam. (2004). *International Trade and Export Management*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
2. Sumati Varma. (2011). *International Business*. (1<sup>st</sup> ed). New Delhi: Ane Books Pvt. Ltd.
3. Aswathappa.K. (2014). *International Business*. (1<sup>st</sup> ed). New Delhi: McGraw Hill Education (India) Pvt. Ltd.
4. Vyuptakesh Sharan. (2011). *International Business*. (1<sup>st</sup> ed). New Delhi: Dorling Kindersley (India) Pvt. Ltd.
5. Justin Paul. (2014). *International Business*. (6<sup>th</sup> ed). New Delhi: PHI Pvt. Learning Ltd.

**Semester IV**  
**Core XV: Business Ethics**  
**Sub. Code: PA1744**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To concertize the students in Business ethical standards and values in business.
2. To prepare the students for the long term success in the work place.

**Unit I: Nature of Business Ethics**

Meaning – Definition - Religion and Ethics – Moral and Ethics - Ethics and Management - Relationships Between ethics and Business Management - Ethics In Business – Nature of Business Ethics and Values - Importance of Ethics in Business.

**Unit II: Values for Managers**

Need for Business Ethics – Universal Criteria – Business Competition and Ethics - Ethical Problems Faced by Managers - Ethical performance encouraged - Managerial

Performance - Goodness Courage and Self Discipline - Value Driven Stake Holder Management - Management thought As per Indian Ethics. Management in Indian Companies - Industry Environment - Corporate Culture – Individual Characteristics.

**Unit III: Managing Ethics**

Building a Value System - Codes of Ethics - Spiritual Qualities - Walk to the Talk-Setting Standards From Top - Social Responsibility of Business - Encouraging Ethical Behaviour in an Organistaion - Role of Laws and Enforcement - Right and Stakeholders - Goal Setting - Rules and enforcement - Legal Compliance Strategy – Ethics Committees - Training Programmes in Ethics - Training on Job and Surveys - Regular Meetings - Ethics Audit and Bench Marking – Ethics Suggestions Schemes.

**Unit IV: Ethical values and Decision Making Process**

Factors Influencing Business Ethics - Universal Criteria - Decision Process in Competitive Pressures - Ethical Decision Making - Obedience to Authority - Ethical Decision Dilemmas - Technology Revolution and Ethics - Conflict Resolution.

**Unit V: Ethics in Global Business**

Global Business and Ethics – IT and Ethics- Ethics in E-Commerce. – BPO - BT - Healthcare and pharmaceutical Business – Global Business and Ethical Convergence.

**Reference Books**

1. Badi, R.V., and Badi,N.V. (2012). *Business Ethics* (2<sup>nd</sup> ed). New Delhi: Vrinda Publications (P) Ltd.
2. Ferrell I.O.C., John, Paul Fraderich, & Linda Ferrell. (2006). *Business Ethics Ethical Decision Making and Cases* (6<sup>th</sup> ed). New Delhi: Biztantra.
3. William.H., Shaw. ( 2005). *Business Ethics*. (1<sup>st</sup> ed). Singapore: Asia Pvt Ltd.
4. Dr. Brijrajsinh P.Gohol. (2012). *Ethics in Management*. (1<sup>st</sup> ed). USA: Paradise Publishers.
5. Kulshrestha., Sharma and Sharma. (2009). *Values and Ethics*. (1<sup>st</sup> ed). New Delhi: Vaya Education of India

**Semester IV**

**Elective IV (a): Financial Institutions and Markets**

**Sub. Code: PA1745**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To help the students to understand of the structure of financial markets in India.
2. To enable the students to utilize the various financial system.

**Unit I: Financial System and Financial Markets**

Financial system – Functions - Financial concepts - Financial assets - Financial intermediaries - Financial markets - Financial rates of return - Financial instruments - Financial system and economic development - Money market – Features – Importance - Features of a developed money market - Deficiencies of Indian money market - Recent developments - Money market Vs. Capital market.

**Unit II: Commercial Banks**

Commercial Banks - Management of reserves - Creation of credit - Special role of banks - Liabilities of banks - Types of deposits - Factors affecting composition of bank deposits - Other

liabilities - Banking assets – Investments - Bank credit - Recent policy developments regarding bank credit - Factoral and occupational distribution of bank credit.

### **Unit III: Development Banks**

Industrial Financial Corporation of India (IFCI) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development Bank of India (IDBI) - Industrial Reconstruction Bank of India (IRBI) - Small Industries Development Bank of India (SIDBI) - Export. Import Bank of India (EXIM Bank) - State Financial Corporation's (SFCs).

### **Unit IV: Mutual Funds**

Concept – Scope – Importance – Organization - Operation of the fund - Types/Classification of funds - Performance evaluation of mutual funds - Risk involved in mutual funds - Mutual funds in India - Mutual funds abroad - Reasons for slow growth of mutual funds.

### **Unit V: Derivatives**

Kinds of Financial Derivatives – Forwards – Futures – Options – Swaps - Importance of Derivatives - Inhibiting factors - Recent developments – Eligibility conditions - Investors protection - Currency derivatives - Indian scenario.

### **Reference Books**

1. Gordon, E., Natarajan, K. (2014). *Financial Markets and Services*. (9<sup>th</sup> ed). Mumbai: Himalaya Publishing House.
2. Bhole, L.M. (2006). *Financial Institutions and Markets*. (6<sup>th</sup> ed). Delhi: Tata McGraw Hill.
3. Dr. Sawalia Bihari Verma. (2010). *Indian Financial System*. (1<sup>st</sup> ed). New Delhi: Sultan Chand & Sons.
4. Khan, M.Y. (2006). *Financial Services*. (3<sup>rd</sup> ed). New Delhi: Tata McGraw Hill.
5. Maria Inigo, R. (2012). *Financial Markets and Services*. (1<sup>st</sup> ed). Delhi: Tata McGraw Hill.

## **Semester IV**

### **Elective IV (b): Banking and Financial Institutions**

**Sub. Code: PA1746**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

### **Objectives**

1. To enable the students to gain in depth knowledge about banking system in India.
2. To gain knowledge towards the activities of banks as well as financial institutions.

### **Unit I: Indian Banking System**

Introduction – Definition. origin of banks. establishment of banks. Classification of banking system. banking system in India. Banking Regulation Act 1949.

### **Unit II: Reserve Bank of India**

Definition. Administrative setup of RBI. functions of RBI – Instruments of credit control. Selective credit control. Reserve Bank and Agricultural credit. Reserve Bank and Industrial Finance. financial inclusion.

Banking sector reforms: capital adequacy norms – Early warning signals (EWS).  
Classification – Management of NPA – Remedies.

### **Unit III: Rural banks**

Introduction – Sources of Institutions credit – Regional Rural Banks (RRBs) – Objectives – Functions – working groups on RRBs – performance of RRBs.

National Bank for Agriculture and Rural Development (NABARD) – Objectives – Functions – Policy Initiatives of the NABARD – promotional Activities of the NABARD – strategies of the NABARD.

#### **Unit IV: Commercial & Development Banking**

Industrial Credit & Investment Corporation of India Ltd (ICICI) – Industrial Financial Corporation (IFC) – State Financial Corporation (SFCs) – Industrial Development Bank of India (IDBI) EXIM Bank (Export & Import Banks) National Housing Bank (NHB) – Small Industries Development Bank of India (SIDBI)

#### **Unit V: E-Banking**

Introduction – Meaning. Traditional Banking Vs E –banking Electronic Delivery channels – Facets of E-Banking – E-banking Transactions – M.Cheque – Definition – Essentials – Advantages – Disadvantages – Real Time Gross Settlement (RTGS). Advantages.

#### **Reference Books**

1. Gordon E. & Natarajan.K. (2016). *Banking Theory Law & Practice*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
2. Dr. Guruswamy. S. ( 2010). *Banking Theory Law & Practice*. (1<sup>st</sup> ed). New Delhi: Tata McGraw Hills.
3. Maheswari S.N., & Maheswari. S.K., (2010). *Banking Law & Practice*. (1<sup>st</sup> ed). New Delhi: Kalyani Publishers.
4. Khan. M.Y., (2006). *Financial Services*. (3<sup>rd</sup> ed). New Delhi: Tata McGraw Hill
5. Sundaram. S.M., (2012). *Banking Theory Law & Practice*. (9<sup>th</sup> ed). Karaikudi: Sree Meenakshi Publications.