



**Jaya College of Arts and Science, Thiruninravur-602024.
PG Department of Commerce**

Year : 2020-2021

Programme Offered:

❖ M. Com

PROGRAMME OBJECTIVE:

PO 1:	Enable preparation of books of accounts, cost sheets, and balance sheets via accounting application software
PO 2:	Apply various Provisions of company and Business Laws and IRDA
PO 3:	Fundamentals of Taxation, Auditing and Budgeting
PO 4:	Application of statistical tools for research
PO 5:	Understand the various functions of business Management- Finance, HR, Marketing's & Systems
PO 6:	Knowledge on prevailing issues in the financial markets and e-commerce
PO 7:	Outline computation of national income and status of Indian economy
PO 8:	Understanding the role of entrepreneurship and entrepreneurial agencies
PO 9:	Awareness about business environment and ethics
PO10:	Comprehension of English, regional and foreign languages
PO 11:	Able to do higher education in research in the field of commerce and related areas.
PO 12:	Able to do recognize the importance and roles of businessmen, entrepreneurs, managers, invitations and problems in the corporate work

PROGRAMME OUTCOME:

Programme Specific Outcomes	
PSO 1:	Develop an ability to apply knowledge acquired in problem solving
PSO 2:	Ability to work team with enhanced interpersonal skills and communications
PSO 3:	The students can work in different domains like Accounting, Taxation, HRM, Banking and Operations
PSO 4:	Ability to start their own business
PSO 5:	Ability to work in MNC's as well as private and public companies
PSO 6:	To develop team work, leadership, Managerial & Administrative skills

S.N O.	PAR T	SUBJECT NAME	Credits	MAX.MARKS		
				ExternalMar ks	Internal Marks	Total
SEMESTR - I						
1	I	Core paper I – Advanced Corporate Accounting and Standards	4	75	25	100
2	II	Core Paper II – Financial Management	4	75	25	100
3	III	Core Paper III – Organisation Behaviour	4	75	25	100
4	IV	Core Paper IV- Managerial Economics	4	75	25	100
5	I	Elective Paper I – Indirect Taxes	3	75	25	100
6	I	SoftSkill I	2	60	40	100
TotalCredits			21			
SEMESTER - II			Credits	ExternalMar ks	Internal Marks	Total
7	V	Core paper V – Advanced Cost And Management Accounting	4	75	25	100
8	VI	Core paper VI – Quantitative Techniques For business Decision	4	75	25	100
9	VII	Core Paper VII – Marketing Of services	4	75	25	100
10	I	Extra Disciplinary I – Total quality management	3	75	25	100
11	II	Elective Paper II – Industrial Relation & Labour Welfare	3	75	25	100
12		Internship	2	Mob Vice-Voce Practice		100
13	II	SoftSkill–II	2	60	40	100
TotalCredits			22			
SEMESTR – III			credits	ExternalMar ks	Internal Marks	Total
14	VIII	CorePaperVIII:Research Methodology	4	75	25	100
15	IX	CorePaperIX:Knowledge Management	4	75	25	100
16	X	Core PaperX:Fundamental of information technology	4	75	25	100
17	II	Extra- Disciplinary II: Business Ethics ,corporate Governance and Social Responsibility	3	75	25	100
18	III	Elective Paper III: Consumer rights & education	3	75	25	100
19	IV	Elective paper IV: Advertisement & salesmanship	3	75	25	100
20	III	Softskills	2	60	40	100
TotalCredits			23			
SEMESTER - IV			credits	ExternalMa rks	Internal Marks	Total
21	XI	CorePaper XI: Management information system	4	75	25	100
22	XII	Core PaperXII:Investment analysis and portfolio management	4	75	25	100
23	XIII	Core PaperXIII:Merchant Banking &FinancialServices	4	75	25	100
24	XIV	Core PaperXIV:Project + Vice Voce	8	160	40	200
25	V	Elective Paper V : Human resource Accounting & audit	3	75	25	100
26		SoftSkill –IV	2	60	40	100
TotalCredits			25			
Totalcredits(Core,Elective,SBS)			71			

List of Electives

Course Component	Group A Accounting and Taxation Management	Group B Human Resource Management	Group C Marketing Management
Paper I	Accounting for Specialized Institutions	Strategic Human Resource Management and Development	CRM and Relationship Marketing
Paper II	Income Tax Law and Practice	Industrial relations and Labor Welfare	Consumer Behavior
Paper III	Accounting for Decision Making	Change Management	Consumer Rights and Education
Paper IV	Indirect Taxes	Managerial Behavior and Effectiveness	Advertising and Salesmanship
Paper V	Computerized Accounting	Human Resources Accounting and Audit	International Marketing

First Semester

Course Name I: Advanced Corporate Accounting and Accounting Standards No .of.credits:4

Course Code:KDA1E

Course Objective:

- ❖ To impart knowledge on corporate accounting methods and procedures
- ❖ To develop skills in the preparation of accounting statements and in their analysis
- ❖ To families in the schedule number relating banking industries while preparing financial statements

COURSE OUTCOME:

- ❖ CO-1:To provide the knowledge of issue of shares and along with regulations of companies.
- ❖ CO-2:Construct the financial statement within the framework of AS.
- ❖ CO-3:Desire a plan for redemption of preference shares.
- ❖ CO-4:Reconstruct the capital structure as financial statement of joint stock company.
- ❖ CO-5:Evaluate the reconstructing of capital structure of public company.
- ❖ CO-6:Develop the procedure imposed in amalgamation of absorption.
- ❖ CO-7:Illustrate the implications of unethical accounting practices on the study.

SYLLABUS

Unit I: Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares

Unit II :Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes - Statements for liquidation of companies

Unit III: Consolidated final statement of Holding companies and subsidiary companies –inter-company holdings and owings -treatment of dividends

Unit IV: Final statements of banking companies and insurance companies Accounting for price level changes -Social responsibility accounting -Human resources Accounting

Unit V: Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI -Mandatory Accounting Standards (AS) issued by the ICAI

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

Book References

- ❖ Shukla M C and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand andCo.
- ❖ Gupta R L and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand 3 Jain S P and K.L. Narang, Advanced Accounts, Ludhiana, KalyaniPublishers
- ❖ 4 Reddy T S and Murthy, Corporate Accounting, Chennai, MargamPublicatio

Course Name II: Financial Management No.Of.Credits 4

Course code: KDAIB

Objectives:

- ❖ To impart the basics of Financial Management for the benefit of Commerce students.
- ❖ To enable the students to know the concepts of the Investment, Financing and Working Capital.
- ❖ At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

Course Outcome:

- ❖ CO I: To learn theoretical foundation of financial management decisions.
- ❖ CO II: To familiarize the theories of Capital structure and concept of cost of capital.
- ❖ CO III: To provide basic knowledge about working capital management.
- ❖ CO IV: To evaluate feasibility of various investment options.

SYLLABUS

Unit I Functions of manager – methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non-convertible debentures – preferred stock - Objectives / goals of finance function -financing decisions -investment decision -importance of financial planning - problems in financial forecasting

Unit II Capital Structure decisions -Traditional and MM approaches -current views - determinants - capital structure- overtrading-over and under capitalization -leverage analysis EBIT -EPS analysis

Unit III Cost of capital measurement WACC-MCC and value of the firm -factors influencing dividend policy of firm -dividend relevancy -company law provisions on dividend payment

Unit IV Investment decisions -risk -required rate of return -estimating cash flows -present value of cash flows -evaluation of alternative investment proposals -sensitivity analysis -simulation - decision making under conditions of risk and uncertainty -inflation and investment decisions

Unit V Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital- different components -inventory -cash - receivables -credit policies –collection policies

Note: The proportion between theory oriented and problem oriented questions in the University Examination shall be 60:40

Book References

- ❖ Van Horne J. Financial Management & Policy Pearson Education, Delhi
- ❖ Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill 3 West on and Brigham, Managerial Finance, New York, Holt Rinehart
- ❖ Pandey I M, Financial Management, New Delhi, Vikas
- ❖ Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The World Press 6 Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH
- ❖ Periyasamy P, Financial Management, Vijay Nicole Imprint

Course Name III: Organizational Behaviour

No. Of. Credits 4

Course Code: KDAIC

Course Objectives:

- ❖ To provide knowledge on employees' behaviour and their managerial implications
- ❖ To impart knowledge on organizational dynamics
- ❖ To enhance work result of the organisation in the present scenario

Course outcome:

- ❖ CO-1:To familiarize the students about the concept of organisational behaviour and its application.
- ❖ CO-2:To understand the concept of personality and perception.
- ❖ CO-3:To study the various theories governing leadership and motivation.
- ❖ CO-4 :To gain knowledge in group behaviour.
- ❖ CO-5:To know about the culture and management of stress.

SYLLABUS

UNIT I Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.

UNIT II Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour

UNIT III*Organizational communication - Meaning, Importance, Process, Barriers - Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management*

UNIT IV Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour

UNIT V Organizational change - Meaning - Resistance to change - Management of change

Book References

1. Mishra - Organizational Behaviour - Vikas Publishing House Pvt.Ltd
2. Chandran - Organizational Behaviour - Vikas Publishing House PvtLtd
3. L.M. Prasad, - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
4. Gupta.Shahi.K& Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
5. Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra
6. Chauhan R.K. - Organisational Behaviour - Tamilnadu BookHouse.

Course Name IV: Managerial Economics
Course Code: KDAIG

No. Of . Credits: 4

Course Objective:

- ❖ To offer expertise and knowledge on the application of economic theories and concepts to business decisions
- ❖ To gain knowledge on production demand and supply concepts
- ❖ To assess the relationship between short and long run production cost.

Course Outcome:

- ❖ CO1: Apply the concepts of managerial decision making to choose the product life cycle.
- ❖ CO2: Gain the knowledge of demand and supply chain in combination of products to be produce.
- ❖ CO3: Develop and forecast evaluation of cost of the product
- ❖ CO4: Gain knowledge on methods of pricing
- ❖ CO5: Discuss optimization and utility including consumer behaviour.

SYLLABUS

Unit I The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.

Unit II Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods

Unit III Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

Unit IV Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

Unit V Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

Book References

- ❖ Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
- ❖ Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
- ❖ Mote and Paul: Managerial Economics TMH, NewDelhi
- ❖ SampatMokherjee, Business and Managerial Economics Calcutta New Central Book Agency
- ❖ Dwivedi D N Managerial Economics, New Delhi Vikas

Second Semester

Course Name V: Advanced Cost and Management Accounting No .Of. Credits: 4

Course Code: KDA2A

Course Objective:

- ❖ To impart knowledge on cost and management accounting techniques
- ❖ To develop the skills of students in the preparation of cost and management accounting statements
- ❖ To enable the students to get knowledge about the various techniques of Management Principles.
- ❖ To make the students to get practical skill in solving management problems.
- ❖ Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- ❖ Develop and apply budget for planning and controlling purpose.

Course Outcome:

- ❖ COI :Helps to understand the basic concept of managerial principle techniques.
- ❖ CO II : Help to analyse financial statement.
- ❖ CO III : To evaluate financial position of company by using ratio analysis.
- ❖ CO IV: Fund flow statement helps to schedule working capital changes in business concern.
- ❖ CO V: Evaluate cash inflow or outflow in business operations.
- ❖ COVI: Describe various budgets in several departments.
- ❖ COVII: To inculcate capital budget and to identify best investment proposal.

SYLLABUS

Unit I Installation of costing system -records required to be maintained under the Companies Act -management control and information system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives

Unit II Costing methods -product costing -process costing -treatment of equivalent units -inter -process profit- JIT costing -Activity based costing

Unit III Budgets and Budgeting control- Flexible Budgets, Zero Base Budgets

Unit IV Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes V s. Status quo, sell or scrap, export V s. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing -Measurement of Segment Performance

Unit V Financial Statement analysis -Ratio analysis -Funds / Cash flow statement

Note: The proportion between theory and problems shall be 20:80

Book References

- ❖ Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGrawHill
- ❖ Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGrawHill
- ❖ Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, PearsonEducat

Course Name VI :Quantitative Techniques for Business DecisionsNo.OF.Credits: 4

Course Code: KDA2B

Course Objective:

- ❖ To provide knowledge in quantitative methods and applications
- ❖ To offer expertise in quantitative analysis
- ❖ To be able to perform statistical Analysis on his own.

Course Outcome:

- ❖ CO:1 To enable the students to know the scientific approach to decision making
- ❖ CO:2 Determining the most profitable distribution pattern
- ❖ CO:3 Helps to solve technical problems in business mgt
- ❖ CO:4 Helps to realise the importance of mathematical techniques in problem solving resources.

SYLLABUS

Unit I Theory of probability -probability rules -Baye's theorem -Probability distribution - Binomial, Poisson and Normal. Statistical decision theory -Decision environment -decision making under certainty and uncertainty and risk conditions -EMV, EOL and marginal analysis - value of perfect information - decision tree analysis

Unit II Sampling-Meaning of random sample -sampling methods -sampling error and standard error relationship between sample size and standard error Sampling distribution -characteristics-central limit theorem -estimating population parameters - point and interval estimates -estimating proportion, percentage and mean of population from large sample and small sample

Unit III Testing hypothesis -testing of proportions and means -large samples -small samples -one tailed and two tailed tests -testing differences between mean and proportions -errors in hypothesis testing -chi square distribution -characteristics -applications -test of independence and tests of goodness of fit - inferences -F distribution- testing of population variance- analysis of variance - one way and two way

Unit IV Correlation and regression -Simple, partial and multiple correlation -simple, partial and multiple regressions -estimation using regression line -standard error of estimate -testing significance of correlation and regression coefficients -interpreting correlation -explained variation and unexplained variation - coefficient of determination- multivariate analysis -factor, cluster and discriminant analysis

Unit V Linear programming graphic and simplex models -maximization and minimization - transportation -Assignment

Note: The proportion between theory and problems shall be 20: 80

Book References

1 Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi

Course Name VII: Marketing of Services
Course Code: KDA2C

No .of.Credits: 4

Course Objectives:

- To provide specialized knowledge on marketing skills for service sector
- To expose students to marketing practices in service sector
- To facilitate the students to understand the importance and the relevance of marketing in to- day's Business world
- To enable the students to understand the features of the Indian Marketing.
- To understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

Course Outcome:

- CO-1:Understand the concept of services and intangible products and to expose marketing services
- CO-2:Discuss the relevance of the services industry and marketing strategies.
- CO-3:Examine the pricing of services,problems in quality and innovations in services.
- CO-4:Analyse the role and relevance of quality in services, marketing of insurance and mutual funds.
- CO-5:Visualise future changes in the services industry relationship marketing and customer satisfaction.

Objective:

Unit I Nature and classification of services -Characteristics of services and their marketing implications

Unit II Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism

Unit III Product support services -pricing of services -problems of quality -innovations in services

Unit IV Marketing of financial services -nature- types -marketing of insurance -mutual fund - marketing for non-profit firms.

Unit V CRM & Relationship Marketing -Customer Satisfaction

Book References

- ❖ Christopher Lovelock, Services Marketing, 4th Ed, PearsonEducation
- ❖ EG Bateson, Mallagillg Services Marketing -Text and Readings, Dryden Press, Hinsdale Ill
- ❖ Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
- ❖ Payne, The Essenc'l of ServIces Marketing, New Delhi, PrenticeHall

Extra-Disciplinary Paper I - Total Quality Management
Course Code:KDAXA

No.Of.Credit:3

Course Objective:

- To provide expert knowledge in the emerging Total Management techniques
- To build conceptual clarity and skill of concept applications
- Gain knowledge on quality assessment.

COURSE OUTCOME

- CO 1: To realized the importance of significance of quality of the management.
- CO 2: Student would able to manage the quality improvement in different departments.
- CO 3: To Identify the requirements of quality improvement programs among workers.
- CO 4: To apply and gain the knowledge of sampling Techniques in assessment of manufacture sector.
- CO5: Students would able to understand the basic concept of ISO and its importance in Quality circle.

SYLLABUS

UNIT I Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control

UNIT II Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis

UNIT III Theory of Sampling Inspection - Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention

UNIT IV Quality Improvement: Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT V Selection of ISO Model ad Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

Book References

1. Srinivasa Gupta and Valarmathy, Vijay NicoleImprints
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals Of Total Quality Management", Bross Chapman & Hall,London
3. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", MohitPublications
4. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
5. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management",McGraw-Hill

THIRDSEMESTER

Course Name VIII: Research Methodology
Course Code: KDA3A

No. of. Credits: 4

Course Objective:

- ❖ To provide knowledge on research methods, techniques and the process
- ❖ To develop skills in the application of research methods for business problem solving
- ❖ Gain knowledge in preparation of thesis in future.

Course Outcome:

- ❖ CO:1 To Understand meaning of research identification and formulation of research problem.
- ❖ CO:2 To Create Hypothesis and Testing
- ❖ CO:3 To Understand the research design
- ❖ CO:4 To Understand the different sampling and data collection
- ❖ CO:5 To apply report writing and drafting of report.

SYLLABUS

Unit I Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem- steps in research -review of literature

Unit II Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size

Unit III Methods of data collection -Primary and secondary data -observation -interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing

Unit IV Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis

Unit V Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report

Book References

1 William C Emory, Business Research Methods, Richard D

Irwin, NJ 2 Donald R Cooper, Business Research Methods 7th

Ed, McGraw Hill

3 Krishnaswami OR, Methodology of Research for Social Science, Himalaya,

Course Name IX: Knowledge Management
Course Code:KDA3A

No.OF.credits:4

Course Objectives:

- ❖ To provide knowledge on understanding managing human resources in organization
- ❖ To provide an exposure on the knowledge management tools
- ❖ To provide an overview of benefits , challenges and issue in management of knowledge in an organisation.

Course Outcome :

- ❖ CO :1 Use a Framework and a clear language for knowledge Management concept.
- ❖ CO :2 Identify and evaluate Major KM issues such as Ethics and knowledge sharing incentives.
- ❖ CO : 3 Describe the Knowledge Management major roles and responsibilities & implementation.
- ❖ CO : 4 Identify Key tools and techniques used in knowledge Management Techniques and applications.
- ❖ Co : 5 Apply the concept of KM in Concern To sever in organisation.

Objective:

UNIT I Knowledge Economy – Technology and Knowledge Management – Knowledge Management Matrix – Knowledge Management Strategy – Prioritizing knowledge strategies – knowledge as a strategic asset

UNIT Knowledge Attributes – Fundamentals of knowledge formation – Tacit and Explicit knowledge – Knowledge sourcing, abstraction, conversion and diffusion

UNIT III Knowledge Management and organizational learning, architecture – important considerations – collection and codification of knowledge – Repositories, structure and life cycle – Knowledge Management infrastructure – Knowledge Management applications – Collaborative platforms

UNIT IV Developing and sustaining knowledge culture – Knowledge culture enablers – implementing knowledge culture enhancement programs – Communities of practice – Developing organizational memory

UNIT V Knowledge Management tools, techniques – Knowledge Management and measurements – Knowledge audit – Knowledge careers – Practical implementation of Knowledge management systems – Case studies

Book Reference

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMCIPress
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. SheldaDebowski, Knowledge Management, , John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited
5. Stewart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. HolSapple Springer C W, Handbook on knowledge management(Edited)

Course Name X: Fundamentals of Information Technology No.of.Credits: 4
Course Code: KDA31

Course Objective:

- ❖ To offer basic skills in computer applications and to develop working knowledge on business related software

SYLLABUS

Unit I Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function

Unit II Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element anArrzay

Unit III MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -.Getting into Print -MS-EXCEL -Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS-ACCESS -Planning and Creating Tables -forms -Modifying Tables -Creating relational Database- Form Design- Reports -MS-POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,

Unit IV Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account -Multimedia and its Applications

Unit V Application software -Accounting packages- Statistical packages -Preparation of financial statements and statistical analysis

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and, 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for therecord.

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)
- Using the query generator to extract data
- Creating a Power Point presentation to promote a product.
- Creating a PP Slide show with clip art and image files
- Spelling checking, formatting and printing in WORD
- Update files in MS-Access
- Use reports to generate summaries in Ms-Access
- Use PP Facilities to create and automate slide show (including transition)
- Computing variance analysis using EXCEL
- Using data from Ms-Access to mail, merge a document in MS-WORD
- Drawing various types of graphs in EXCEL
- Preparation of Ledger Accounts through Tally
- Preparation of Trial balance through Tally
- Computation of Means and Standard deviation through SPSS package
- Computing Correlation and Regression through SPSS Package
- Preparation of Charts and Diagrams through SPSS Package

Web

references www.gurukpo.com/admin/bo
okpdf/66.pdf www.springer.com www.emeraldinsight.com

Extra-disciplinary Paper II - Business Ethics, Corporate Governance & Social Responsibility

COURSE CODE: KDAXB

No.of.Credits; 3

Course Objective:

- ❖ To develop an understanding among students on ethical issues in business and good governance practices
- ❖ To impart skills of analysis and capability of making business decisions
- ❖ To recognize organizational challenges to ethical behaviour.

Course Outcome:

- ❖ CO-1 The students will be familiarized with the concept of corporate governance and the role and importance of its stakeholders.
- ❖ CO:2 The students will also be able to appreciate the principles, Theories and Models of corporate governance.
- ❖ CO:3 Familiarized with the legislative framework of corporate governance in India.
- ❖ CO:4 The students are familiarized with the concept of corporate social responsibility and issues relating to corruption, code of ethics and environment

SYLLABUS

UNIT I Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership

UNIT II Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility

UNIT III Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business

UNIT IV Corporate Governance – Meaning and scope – Origin- Practices –Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman-Governance committees

UNIT V Codes of governance –Birla committee report

Book References

1. A M A, “Corporate Governance And Business Ethics”, ExcelBooks
2. Cannon Tom, “Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities”, Pitman,London
3. Hoffman, W. Michael, et, “Corporate Governance and Institutionalizing Ethics”, LexingtonBooks

FOURTH SEMESTER

Course Name XI: Management Information Systems No. OF Credits: 4

Course Code: KDA4A

Course Objective:

- ❖ To offer in depth knowledge on information systems in business and their management
- ❖ To assess the impact of internet and technology in E-Commerce.
- ❖ To describe the role of information technology and decision support system in business.

Course Outcome:

- ❖ CO:1 To Understanding the MIS gathers data from multiple online systems, analysis the information, reports data.
- ❖ CO:2 To analysis DBMS is system software for creating and managing database
- ❖ CO:3 Student would able to system survey needs analysis, design. Implementation, testing, change and maintenance.
- ❖ CO:4 To introduce OTPS, or online transaction processing system. Is an equivalent system that online merchant we of e- commerce.
- ❖ CO:5 To give the various business functions such as production, marketing, finance and persona etc.,

SYLLABUS

Unit I Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

Unit II Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

Unit III Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

Unit IV Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

Unit V Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

Book References

1. Azam M, **Management Information Systems, Vijay Nicole Imprints**
2. James A O' Brain, **Management Information Systems', Tata Mc GrawHill**
3. King R William, **'Management Information Systems'**
4. Davis, **'Management Information Systems', McGrawHill**
5. Wetherbe, Turban, **'Information Technology for Management', John wiley publisher**

Course Name XII: Investment Analysis and Portfolio (Theory)No.of Credits: 4

Course Code:KDA4G

Course Objectives:

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.
- To Apply concept of Risk & Return in the markets
- Learn to apply concept of Portfolio Analysis

Course Outcome:

- ❖ Students would enable to understand the concept of investment, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment for selecting the securities.
- ❖ Students would understand the types of risk in security market and applying various tools for the valuation of bonds as well as economic indicators to predict the market to some extent.
- ❖ Students would develop the knowledge about the provisions regarding registration and help in preparation of books of accounts and filing returns under the act.
- ❖ Students would understand about the powers of GST authorities regarding inspection search and seizure.
- ❖ Apply the basic understanding about the customs law in India.

SYLLABUS

UNIT I Nature and scope of investment management -investment objectives, constraints -factors - investment process -investment management and portfolio management -factors for investment analysis - impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information

UNIT II Approaches to security analysis- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory -Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis -economic analysis -economic indicators -industry analysis

UNIT III Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat~ risk -purchasing power risk -business risk -financial risk -measurement of risk

UNIT IV Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process- portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision- various steps involved in the development of portfolio

UNIT V Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors

Note: The proportion between theory and problems shall be 60: 40

Course Name XIII: Merchant Banking and Financial Services No. OF. Credits:4
Course Code: KDA4C

Course Objective:

- ❖ To provide conceptual understanding and in depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services.
- ❖ To enable the students to understand the world of financial services.
- ❖ To facilitate the understanding of the various Financial Services.
- ❖ On the completion of modules, the students will understand the various financial services.

Course Outcome:

- ❖ CO-1: Have a broad understanding of Indian financial system, merchant banking in India, recent developments and challenges.
- ❖ CO-2: Understanding the role of merchant banker in designing prospectus method IPO method and credit syndication services.
- ❖ CO-3: Analysing the types of prospectus and law relating to issue management.
- ❖ CO-4: Discuss the types of understanding SEBI guidelines.
- ❖ CO-5: Examining the mechanism of depository, credit rating and venture capital.

SYLLABUS

UNIT I Merchant Banking – merchant bankers – corporate counseling – project counseling – pre- investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework
– SEBI guidelines

UNIT II Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved in issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services

UNIT III Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services

UNIT IV Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals

– grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

UNIT V Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -0 dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

Book References

1. Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole and Tata McGraw Hill, , 4th Edition, 2012, NewDelhi
2. Khan M Y, “Financial Services”, Tata McGrawHill
3. Sri Ram, “Handbook of Leasing & Hire purchases”, ICFAIHyderabad

4. Stewart, Simon (University Of Adelaide), "Financial Services & Their Regulation"
Project plus Via-voce

- ❖ CO:1 To Widened Theoretical Knowledge with the help of practical knowledge
- ❖ CO:2 To Develop practical and analytical thinking skill.
- ❖ CO:3 To Develop problem solving skill

Elective Paper I: Indirect Taxes

No. Of credits:3

Course Code: KDAAE

Course Objectives:

- ❖ To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- ❖ To enable the students to gain knowledge of Goods and Services (GST)
- ❖ To highlight the students about customs duty.
- ❖ The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

Course Outcome:

- ❖ CO-1:A tax is a compulsory charge imposed by the government.
- ❖ CO-2:Goods to service tax that are GST,SGST,IGST,UTGST.
- ❖ CO-3:GST assessment procedure is self assessment.
- ❖ CO-4:GST Audit is enables its turnover based audit.
- ❖ CO-5:Customs duty is a tax imposed on imports and exports of government.

SYLLABUS

UNIT I Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes – Movement towards GST

UNIT II Central Excise: Factors for Levy of Excise Duty – Goods, Excisable Goods, Manufacture, India

– First principles of valuation of goods – Types of Excise Duty – Procedure for assessment and payment of Excise Duty – Philosophy of Cenvat –Registration

UNIT III Service Tax: Genesis – First Principles of Taxable Service, Negative list, Exemption list, Taxable area, non-taxable area, point of taxation and valuation - Procedure for assessment and payment of Service Tax – Philosophy of Cenvat –Registration

UNIT IV Factors for levy of Customs Duty – First principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawback

UNIT V Value Added Tax: Salient features of VAT – Sales, Not Sales and Deemed Sales – Goods and Not Goods – Procedure for assessment and payment of VAT – Composition Scheme – Philosophy of Input Tax Credit – Registrations – Glimpses of CST

Note: 80% Theory and 20% simple problems only from “Customs and Excise”

Book References

1. Datey, Indirect Taxes, TaxmanPublication
2. Reddy T S and &Hariprasad Y Reddy, Business Taxation, MarghamPublications
3. Govindan N S, Indirect Taxes made easy, Seethraman&Co
4. Finance Act,1994
5. Central Excise Act,1944
6. Customs Act,1962
7. CST Act,1956
8. TNVAT Act,2006

Elective Paper II: Industrial Relations and Labour Welfare

No. OF Credits: 3

Course Code: KDABB

Course Objectives:

- ❖ To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations
- ❖ To make the students aware on the recent amendments to companies Act.
- ❖ To enlighten the students on the provisions governing the company law.
- ❖ The students will gain knowledge on Company Law provisions and amendments.

Course Outcome:

- ❖ CO-1: To understand the concept of ILR.
- ❖ CO-2: To create awareness among students about the industrial peace and dispute and strikes.
- ❖ CO-3: To give the students an understanding welfare measure and education and training schemes.
- ❖ CO-4: To aware about the concept of industrial health ,hygiene and safety causes of accidents.
- ❖ CO-5: To examine child labour and to help the students to understand the welfare knowledge.

SYLLABUS

UNIT I Concepts – Importance - Industrial Relations Problems in the Public Sector- Growth of Trade Unions- Codes of conduct

UNIT II Disputes – Impact – Causes – Strikes - Prevention – Industrial Peace – Government Machinery- Conciliation – Arbitration – Adjudication

UNIT III Concept –Objectives – Scope – Need- Voluntary Welfare Measures – Statutory Welfare Measures- Labour- Welfare Funds- Education and Training Schemes

UNIT IV Causes of Accidents – Prevention –Safety – Provisions – Industrial Health and Hygiene- Importance – Problems-Occupational Hazards- Diseases – Psychological problems- counseling- statutory provisions

UNIT V Child Labour – Female Labour- Contact Labour – Construction Labour – Agricultural labour – Disabled – Welfare of knowledge – Social Assistance – Social Security- Implications

Book References

1. Mamoria C.B. and SathishMamoria , ‘Dynamics of Industrial Relations’, Himalaya Publishing House, New Delhi 1998
2. Dwivedi. R.S. ‘Human Relations &Organisational Behaviour’, Macmillan India Ltd., New Delhi, 1997
3. RatnaSen, ‘Industrial Relations in India’, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
4. Srivastava, ‘Industrial Relations and Labour laws’, Vikas 4 th edition, 2000
5. VenkataRatnam C S, ‘Globalisation and Labour Management Relations’, Response Books, 2001

Elective Paper V: Human Resources Accounting and Audit No. OF Credit : 3

Course Code: KDABE

Course Objectives:

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management
- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

Course Outcome:

- ❖ CO:1 Build an understanding, perspective and appreciation for HR as discipline, process and activity
- ❖ CO:2 Students come to know after completing this about the various aspects
- ❖ CO:3 Develop the decision making skills
- ❖ CO:4 Develop the competency mapping skills,
- ❖ CO:5 Develop the sense of belonging for the organisation and various HR issues.

SYLLABUS

UNIT I HR as assets- Definition of Human Resource Accounting – Introduction to Human Resource Accounting – Human Resource accounting concepts, methods and applications – Human Resources accounting Vs other accounting

UNIT II Measuring human resource cost -investment in employees- Replacement costs – Determination of Human Resource value – Monetary and non-monetary measurement methods – Return on Investment approach

UNIT III Developing Human Resource Accounting systems – Implementation of Human Resource accounting – Integrated of accounting with other accounting systems – Recent advancements and future directions in Human Resource Accounting

UNIT IV Role of Human Resource audit in business environment - HR Audit objectives – Concepts – Components – Need- benefits – Importance – Methodology- Instruments – HRD scorecard – Effectiveness of as an instrument – Issues in HR audit – Focus of HRD audit. **UNIT V** HRD audit report – Concept – Purpose – Role of HR managers and auditors – Report Design- Preparation of report – Use of Human Resource audit report for business improvement – Case studies

Book References

1. Eric G. Flamholtz, 'Human Resource Accounting –Advances in Concepts, Methods and Applications', Third Edition
2. Pramanik.A.K(1993) M.C. Jain, " Human Resource Accounting" Pointer publishers, Jaipur
3. Nigam, M.S.Nigam S (1993) Importance of Human Resource in Organization, Pointer publishers, Jaipur
4. Prakash J, Khanelwal M C, Jain SC (1993), Human Resource Accounting, Pointer publishers, Jaipur

Elective Paper III: Consumer Rights and Education

No Of Credits: 3

Course code: KDACC

Objectives:

- To facilitate the students to understand the importance and the relevance of marketing in to-day's Business world
- To enable the students to understand the features of the Indian Marketing.
- To understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

Course Outcome:

- ❖ CO I: Student would able to understand marketing concept and environment.
- ❖ CO II: Students acquire knowledge about products and channels of distribution.
- ❖ CO III: Learn knowledge about promotion.
- ❖ CO IV: Learn how to fix the product pricing and product mix.
- ❖ CO V: Students would able to know CRM concept.

Unit I Consumer Movement in India Profile of Indian Consumer –Problems of Indian Consumers – Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept

Unit II Right of Consumers- Responsibilities of Consumers –Consumer Education & awareness building –unfair trade practices –Caveat emptor

Unit III Consumer Protection Act- Main Provisions –Redressal forums –District Level –State Level and National Level –Powers & Functions –Filing of Complaints Procedure Regulatory Authorities & OMBUDSMAN

Unit IV Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils- Remedy &Redressal of Grievances –Legal and non-legal

Unit V Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector

Book References

- ❖ Indian consumer protection Act
- ❖ Law of consumer protection – Avatar singh – Eastern Book Company
- ❖ Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing
- ❖ Commentary on the Consumer protection- Universal Law Publication

Elective Paper IV: Advertising and Salesmanship No .of Credits:3

Course code: KDACD

Course Objectives:

- ❖ To enable students to learn the nuances of target marketing and personal selling and public relations
- ❖ To Enable the students to learn basic needs of advertisement and salesmanship in present scenario
- ❖ To Integrated market strategy and communication in Advertisement strategy.

Course Outcome:

- ❖ CO:1 Students will learn to resolve study and react to clients advertising and marketing
- ❖ CO:2 Students will be able to develop an intergrated advertising and marketing communication plan
- ❖ CO:3 Evaluate of the effectiveness of advertising
- ❖ CO:4 Explain the steps involved in sales force management
- ❖ CO:5 Students Would able to gain knowledge on importance of advertisement and role of salesmanship in E- Marketing.

SYLLABUS

UNIT I Introduction to Integrated Marketing Communication – Components of Marketing communication – Advertising – Salesmanship and public relations – The role of Integrated Marketing communication in marketing process – Evaluation of marketing strategy and analysis. Evaluating Social, Ethical and Economical aspects of advertising

UNIT II Identification of Target markets – Organization for Advertising and Salesmanship – The communication process – Sources – Message and channel factors –Advertising objectives and Budgeting – Determining the promotional objectives – DAGMAR approach – Media planning and strategy

UNIT III Determining different media strategy – Media mix – Evaluation of broadcast media – Evaluation of Print media and evaluation of other support media such as Home media and In-store media and Internet media

UNIT IV Direct Selling – Role of Salesmanship in direct selling – Evaluating the role of salesmanship and his effectiveness – The Internet and interactive media – Measuring its effectiveness

UNIT V Personal selling and Public relations – The role of personal selling and public relations in Integrated Marketing communication – Contribution of Personal selling with other media – Evaluating its effectiveness

BookReferences

1. George E.Belch and Michael A.Belch, Advertsing and Promotion, McGraw HillCompany
2. Ronald, Karen Whitehillking,andJ.Thomas Russell, Kleppner’s Advertising Procedure, Pearson Education International, PrenticeHall
3. Sarangi, Advertising and Sales Promotion, AsianBooks
4. Gupta, Advertising and Sales Promotion, EPHPublishe

