



CMS COLLEGE KOTTAYAM (AUTONOMOUS)

**Affiliated to the Mahatma Gandhi University,
Kottayam, Kerala**

CURRICULUM FOR POST GRADUATE PROGRAMME

MASTER OF COMMERCE

**UNDER CHOICE BASED CREDIT SYSTEM 2016
(With effect from 2016)**

M Com PROGRAMME-CORE COURSES

SEMESTER 1
Code: CM21101

Credit-4
Hrs 90

ADVANCED FINANCIAL ACCOUNTING-1

Objectives

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

MODULE-1 Valuation of Goodwill and shares

- a) Goodwill- meaning and definition, Factors affecting goodwill,- Methods of valuing goodwill-Average profit method-Super profit method, Annuity method and capitalization method.
- b) Valuation of share-Need for valuation-Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value.

(15 Hrs)

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

(25 Hrs)

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

(15 Hrs)

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

(20 Hrs)

MODULE-5 a) Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA.

b)International Financial Reporting Standards (IFRS)

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 1
Code: CM21102

Credit-4
Hrs 90

PRINCIPLES OF MANAGEMENT AND ORGANISATIONAL BEHAVIOUR

Objectives

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

MODULE-1 Introduction, The management concept-Different schools of management thoughts- Nature and functions of management-principles of management-MBE-Corporate Social Responsibility
(15 Hrs)

MODULE-2 Planning and organizing-planning process-primises- forecasting-forecasting techniques-components of planning-MBO-Organisation-Design and structure-committees- Task force-Matrix Organisation-project organization-delegation of authority-span of control
(15 Hrs)

MODULE-3 Organisational behaviour-concepts and significance-relationship between management and OB-Models of OB-Contributing disciplines to OB-Challenges and opportunities- Transaction analysis-Johari window-Organisational development-concepts-OD Intervention-Change management-Need for change-resistance to change-Theories of change-Organisational Diagnosis.

(20 Hrs)

MODULE-4 Groups in organization- nature- theories of group formation-stages of group development-types of groups-formal and informal groups-conflict-definition-functional and dysfunctional aspect of conflict-types of conflict-conflict process-intra individual conflict-goal conflict-interpersonal conflict-strategies of interpersonal conflict-lose lose, win

lose, win win-inter group conflict-strategies to handle inter group conflict-organizational conflict-conflict handling mechanisms.

(25 Hrs)

MODULE-5 Modern techniques in management-quality circle-TQM-BPR-Six sigma-kaizen-bench marking-MDP-Steps in MDP.

(15 Hrs)

REFERENCE BOOKS

1. *Human relations and organizational behaviour*, RS. Dwivedi, Macmillain publishers India limited.
2. *Management Process and OB*, Sharmma & Gupta ;Kalyani Publishers
3. *Principles of management*, T Ramaswami, Himalya Publishing House.
4. ***Management and Organizational Behaviour Essentials***, Schermerhorn
5. *Organisational behaviour*, Aswathappa, Himalaya Publishing House
6. *Organisational behaviour*, Sujanair, Himalaya Publishing House
7. *Principles of management*, BS.Moshal, Ane books private limited.
8. *Management theory and practice*, J.P.Mahajan, Ane books private limited.
9. *Organizational theory and behaviour*, BS.Moshal, Ane books private limited.
10. *Organisational Behaviour*, BS.Moshal, Ane books private limited.
11. *Principles and practice of management*, PF.Drucker.
12. *Principles of management*, LM.Prasad, Sultan Chand Co;

SEMESTER 1
Code: CM21103

Credit-4
Hrs 90

FINANCIAL MANAGEMENT PRINCIPLES

Objectives

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

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

(15 Hrs)

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

(15 Hrs)

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

(20 Hrs)

MODULE-4 Long term investment decisions-capital budgeting-nature features and significance of capital budgeting-traditional methods-payback period-ARR-Discounted cash flow methods-Bailout pay back period-NPV-

IRR-Profitability index-Risk analysis in capital budgeting- techniques of risk analysis.

(25 Hrs)

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

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 1
Code: CM221104

Credit-4
Hrs 90

RESEARCH METHODOLOGY

Objectives

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

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

(15 Hrs)

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

(20 Hrs)

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

(15 Hrs)

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

(30 Hrs)

MODULE-5 Research reporting-relevance-characteristics of a good research reports- contents of a report-citing references using APA style-MLA style-Chicago style-plagiarism

(10 Hrs)

REFERENCE BOOKS

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

SEMESTER 1
Code: CM21105

Credit-4
Hrs 90

QUANTITATIVE TECHNIQUES

Objectives

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

MODULE-1 meaning of quantitative techniques, Classification of QT-application of QT in business, Industry and management-merits and limitations of QT.

(05 Hrs)

MODULE-2 Continuous probability distribution-Normal distribution-characteristics-construction of normal curves-Standard normal curves-properties of standard normal curves-measurement of probability based on area under normal curve-Normal approximation to binomial distribution and poisson

(10

Hrs)

MODULE-3 Sampling theory and statistical inference-sampling and non sampling errors-statistic and parameter-sampling distribution-standard error-point estimate-interval estimate-statistical inference-test of hypotheses-procedure- type 1 error-type 11 error-Z Test, t Test- features-application-Z/t test for population mean and sample mean-interpretation with hypothesis-confidence limit for population mean-two sample mean-test for sample proportion and population proportion-confidence limit for population proportion-two sample

proportion-paired t test-testing difference between observed value and expected value and expected value of X-two sample proportion of heterogeneous population-combined mean test-test for population standard deviation and sample standard deviation-test for two sample standard deviation-testing significance of difference between two sample means when samples are correlated-testing significance of correlation coefficient- z transformation.

(40 Hrs)

- MODULE-4** a) F test-ANOVA-one way, two way-latin square technique
b) Non- parametric test-Chi-square test-Sign test-Run test-Mann Whitney U test-Kruskal wallis H test-
c) Association of attributes-consistency of data-association and disassociation-methods to study association-comparison of actual and observed frequency-comparison of actual and observed frequency-comparison of proportion and products-Yule's co-efficient of association-co-efficient of Colligation-co-efficient of contingency-

(25 Hrs)

- MODULE-5** Statistical Quality Control – Techniques of SQC – Control charts – Control charts for variables – X chart, R chart – Control chart for attributes p chart, np – chart and c chart.

(10 Hrs)

REFERENCE BOOKS

1. *Quantitative techniques for statistical decision making*, Digambar Patri & Priyambada Patri.
2. *Statistics for Management*, Richard Levin, Printice Hall, India.
3. *Quantitative methods and OR*, Reddy & Appanayya, Himalaya Publishing House
4. *Statistical methods for Research*, Prof. K.Kalyanaraman, Printice Hall, India.
5. *Statistical Methods*, SP, Gupta
6. *Fundamentals of statistics*, D.N.Elhance.
7. *Quantitative Techniques*, CR. Kothari
8. *Quantitative methods*, D.R.Agarwal.

SEMESTER 11
Code: CM22106

Credit-4
Hrs 90

ADVANCED FINANCIAL ACCOUNTING-PAPER 11

Objectives

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

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

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

MODULE-3 Liquidation accounts-statement of affairs-deficiency accounts-liquidators final statement of accounts.
(15 Hrs)

MODULE-4 Accounting for specialized type of business-voyage accounts-farm account-accounts of underwriters.
(15 Hrs)

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

(10 Hrs)

REFERENCE BOOKS

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

SEMESTER 11
Code: CM22109

Credit-4
Hrs 90

HUMAN RESOURCE MANAGEEMNT

Objectives

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

MODULE-1 Human resource management –introduction-nature-features-scope-objectives-importance-functions-managerial and operative functions-personal management Vs human resource management-qualification and qualities of human resource manager-evolution and growth of HRM in india-

(15 Hrs)

MODULE-2 Human resource planning-concept-objectives and importance-process-limitations-job analysis.

Recruitment-concept-sources-methods and techniques of man power recruitment-characteristics of a good recruitment policy-principles of recruitment-factors affecting recruitment.

Selection-concept and procedures-placement and induction.

(20 Hrs)

MODULE-3 HRD-concept-objectives-needs-significance-principles of HRD, qualities of an HRD manager.

(15 Hrs)

MODULE-4 Motivation-meaning-objective-types of motivation-management techniques to improve motivation-employee morale and productivity-nature and significance of morale-factors influencing morale-concepts and significance of productivity-factors influencing productivity.

Performance appraisal- meaning –purpose-all methods of performance appraisal.

(20 Hrs)

MODULE-5 Leadership styles-theories of leadership styles-managerial grid-contingency theory-theory X and Y-situational theory-path goal theory-leader participation model-leader member exchange theory-3 D model of leadership-lickert's four system of management- charismatic leadership theory-transformational leadership theory- social learning approach.

(20 Hrs)

REFERENCE BOOKS

1. *Fundamentals of HRM, Rajib Lochan Dhar, Macmillain India limited*
2. *HRM, Seema Sanghi, Macmillain India limited*
3. *Text book of HRM, Memoria, Himalaya Publishing House*
4. *Personal & HRM, Subbarao, Himalaya Publishing House*
5. *HRM, Naik, Ane books private limited.*
6. *HRM, Gupta.*
7. *HRM, Fisher.*
8. *Advanced HRM, S.C.Gupta, Ane books private limited.*
9. *HRM, Bratton, Palgrave Macmillian.*
10. *HRM, CB.Gupta.*
11. *HRM, Subbarao.*
12. *HRM, L.M.Prasad*

SEMESTER 11
Code: CM22108

Credit-4
Hrs 90

FINANCIAL MANAGEMENT STRATEGIES

Objectives

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

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

(20 Hrs)

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

(20 Hrs)

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

(15 Hrs)

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

(15 Hrs)

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

(20 Hrs)

REFERENCE BOOKS

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

SEMESTER 11
Code: CM22107

Credit-4
Hrs 90

STRATEGIC MANAGEMENT

Objectives

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

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

(15 Hrs)

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

(15 Hrs)

MODULE-3 Strategic planning and formulation-stages of strategic planning-strategic alternatives- types of strategies-growth strategies-dependency and reduction strategies-horizontal and vertical integration-backward and forward integration-diversification and

defensive strategies-generic strategies-grand strategies-portfolio strategies-turn around strategies.

(25 Hrs)

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

(20 Hrs)

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

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 11
Code: CM22110

Credit-4
Hrs 90

OPERATIONS RESEARCH

Objectives

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

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

(5 Hrs)

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

(30

Hrs)

MODULE-3 Transportation problems- different initial allocation methods-move towards optimality-MODI method of solving transportation problems.

**Assignment problems-solutions-variations in assignment problems.
(20 Hrs)**

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

(20 Hrs)

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

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 111
Code: CM23111

Credit-4
Hrs 90

MANAGEMENT ACCOUNTING

Objectives

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

MODULE-1 Nature, meaning, functions, scope, objectives, tools and techniques of management accounting-meaning, objects , functions advantages and limitations of financial accounting and cost accounting-Management accounting VS financial accounting-Management accounting VS cost accounting.

(10 Hrs)

MODULE-2 Financial statement analysis-Financial statements-types of financial analysis-methods of financial analysis-comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis.

(10 Hrs)

MODULE-3 Ratio analysis-meaning-significance-advantages and limitations of ratio analysis- classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios- ROI-turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems.

(25 Hrs)

MODULE-4 statement of changes in financial position-Fund flow analysis-cash flow analysis-advanced problems-estimation of working capital-management reporting-report writing-general principles of a good reporting system.

(35Hrs)

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

(10 Hrs)

REFERENCE BOOKS

1. *Management Accounting, Madhu Vij, Macmillain India limited*
2. *Management Accounting, SN.Maheswari, Sultan Chand Co;*
3. *Management accounting, Gordon, Himalaya Publishing House*
4. *Management accounting, Wilson, Himalaya Publishing House*
5. *Managerial Accounting, Balakrishnan, Wiley publications.*
6. *Management Accounting, Dr.SP.Gupta, Sahitya Bhavan, Agra.*
7. *Management Accounting, Manmohan & Goyal.*
8. *Management Accounting, RSN Pillai.*
9. *Management accounting-concepts and applications, Abhishek Godha, Macmillain India limited.*
10. *Management accounting, Mamtasha, Ane books private limited.*
11. *Management Accounting, Sharma & Gupta; Kalyani Publishers*

SEMESTER 111
Code: CM23112

Credit-4
Hrs 90

DIRECT TAXES- LAW AND PRACTICE

Objectives

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

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

(10 Hrs)

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

(50 Hrs)

MODULE-3 clubbing of income-setoff-carry forward and setoff
(5 Hrs)

MODULE-4 Deduction from gross total income
(10 Hrs)

MODULE-5 assessment of individuals, HUF-computation of tax including agricultural income.

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 111
Code: CM23113

Credit-4
Hrs 90

INTERNATIONAL BUSINESS

Objectives

- *To understand different aspects of international business.*

MODULE-1 International business-meaning, nature, importance of international business-difference between domestic business and international business-international business environment-economic-political and legal-nature and scope of international marketing-challenges of international business.

(15 Hrs)

MODULE-2 Globalisation and international business-global change and international business-motives of firm internationalization-drivers of globalization-global enterprise-transnational enterprise-transnational confederation-concept of multinational organization-the changing pattern of multinationals-criticism of MNCs'-MNCs' in India.

(20

Hrs)

MODULE-3 International economic institutions- IMF- WB-ADB-UNCTAD-WTO-MFA-International trade and payments

(15 Hrs)

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

(25 Hrs)

MODULE-5 Global regulatory environment-international monetary system-exchange rate system-SDR, Currency and convertibility-distinct features of India's approach to convertibility-finance of global business-cash in advance-letter of credit-documentary collection-open account terms.

(15 Hrs)

REFERENCE BOOKS

- 1. International business, Sumathivarma, Ane books private limited.*
- 2. International business management, SC.Gupta, Ane books private limited.*
- 3. International business, Subbarao, Himalaya Publishing House*
- 4. Elements of International Business, Chary, Wiley publications.*
- 5. International Business, Francis Cherunilam, Himalaya Publishing House*
- 6. International Business, Francis Cherinilam, Himalaya Publishing Co;*
- 7. International Business, Srivastava.*

SEMESTER 111
Code CM23114

Credit-4
Hrs 90

CORPORATE GOVERNANCE

Objectives

- *To understand the importance of corporate governance*

MODULE-1 corporate governance-meaning-importance-principles-objectives-constituents- benefits of corporate governance-history and growth of corporate governance in India-stake holders and corporate governance.

(15 Hrs)

MODULE-2 corporate governance and mandatory and non mandatory requirements-board of directors-independent directors-audit committee-subsidiary companies- disclosures-CEO/CFO certification-corporate governance report-

(20 Hrs)

MODULE-3 corporate excellence- role of chairman in corporate governance-organisational culture-managing cultural diversity in organization.

(15 Hrs)

MODULE-4 Business ethics-ethics and values-the new management philosophy-ethics in business functional areas-integrity-sales-HRM-management of quality-organizational culture

(25 Hrs)

MODULE-5 Building corporate image-meaning and importance-steps in building corporate image-knowledge workers and knowledge management-

Knowledge economy-business ethics-protection of employees-QWL-worklife balance.

(15 Hrs)

REFERENCE BOOKS

1. *Corporate governance and business ethics*, U.C.Mathur, Macmillain India limited.
2. *Corporate governance*, Machiraju, Himalaya Publishing House.
3. *Corporate Governance*, Monks.
4. *Corporate Governance: Principles, Mechanisms & Practice*, Parthasarathy.
5. *Corporate governance and Business Ethics and CSR*, J.P.Sarmma, Ane books private limited.

SEMESTER 111
Code: CM23115

Credit-4
Hrs 90

BUSINESS ENVIRONMENT

Objectives

- *To understand the impact of environment in business*

MODULE-1 Nature and scope of business environment-meaning, concepts, objectives of business-micro and macro environment-uses of environmental study-relationship between business and its environment.

(15 Hrs)

MODULE-2 Economic environment-economic system-merits and demerits-features of economic system.

(10 Hrs)

MODULE-3 Political and legal environment-classification of political system-political risk-causes-types-relationship between business and government-responsibilities of business towards government-responsibilities of government towards business-kinds of legal system.

(20 Hrs)

MODULE-4 social and cultural environment-natural environment-elements of culture-global and natural culture-social responsibilities of business-CSR-nature-models-strategies-arguments for and against social

responsibility, Natural environment-Environment management-objectives-impact on business.

(30 Hrs)

MODULE-5 Environmental management-sustainable development-Environmental impact assessment and its relevance-Environmental ethics-EIA inputs to project life cycle- environmental accounting-assessing the components of environmental costs.

(15 Hrs)

REFERENCE BOOKS

- 1. *Business Environment, Elsevier, Ane books private limited.***
- 2. *Business environment, Fransis Cherunilam, Himalaya Publishing House***
- 3. *Environmental management, Behera, Himalaya Publishing House***
- 4. *Environmental management, Jadhav, Himalaya Publishing House***
- 5. *Essentials of business environment, Aswathappa, Himalaya Publishing House.***
- 6. *Bussiness Environment , Rosy Joshi & Sangam Kapoor; Kalyani Publishers***

SEMESTER 1V
Code: CM24116

Credit-3
Hrs 90

ADVANCED COST ACCOUNTING

Objectives

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

MODULE-1 Process costing-Normal loss-Abnormal loss-Abnormal gain-Inter-process profit-Equivalent production-Valuation of work in progress-Joint product-Bye product-Advanced problems.
(20 Hrs)

MODULE-2 Marginal costing-Breakeven analysis-cost volume profit analysis-application of marginal costing in business decisions-application of differential costing in business decisions- Advantages and limitations-Advanced problems of application.
(25 Hrs)

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

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

(20 Hrs)

MODULE-5 cost accounting system-cost ledger accounting-integral accounting-
reconciliation of cost and financial accounting.

(10 Hrs)

REFERENCE BOOKS

1. *Advanced cost accounting*, M.L.Agarwal, Sahitya bhavan, Agra.
2. *Advanced cost accounting*, SN.Maheswari & Mittal.
3. *Cost and management accounting*, MN.Arora, Himalaya Publishing House.
4. *Advanced cost accounting*, Gowda, Himalaya Publishing House.
5. *Advanced cost accounting*, Nigam & Sharmma.
6. *Advanced cost accounting*, NK.Prasad.
7. *Cost and Management accounting*, SN.Maheswari.
8. *Advanced cost accounting*, SP.Iyengar.
9. *Advanced cost accounting*, Saxena & Vasisht.
10. *Advanced Cost Accounting*, S.P.Jain & K.L.Narang; Kalyani Publishers

SEMESTER 1V
Code: CM24117

Credit-3
Hrs 90

DIRECT TAXES-ASSESSMENT & PROCEDURES

Objectives

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

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

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

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

MODULE-4 Wealth tax-basic concept-clubbing of assets-computation of wealthtax-valuation of assets-wealth tax returns-assessment-offences and prosecutions.
(20 Hrs)

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

(10 Hrs)

REFERENCE BOOKS

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

ELECTIVE COURSES

FINANCE STREAM (Elective)

SEMESTER 1V
Code: CM24318

Credit-3
Hrs 90

INTERNATIONAL FINANCE

Objectives

- *To give a detailed idea about macro environment on which financial transactions are carried out.*
- *To give a comprehensive knowledge about ways and means of raising of finance by MNCs'.*

MODULE-1 International finance- meaning-nature and importance-brettonwoods conference and afterwards-IMF and world bank, methods of international investments-balance of payments and its components-recent trends in international finance and trade-international flow of goods-service and capital coping with current account deficit.

(20 Hrs)

MODULE-2 International financial system-International monetary system-developments-gold standard-brettonwood system-fixed parity system-smithsonian arrangement-exchange rate regime since 1973-floating system-international liquidity –creation of SDR-IMF-funding facilities-European monetary system-monetary and banking institutions in international markets.

(20 Hrs)

MODULE-3 MNCs-multinational financial management-theory and practice-complexities and issues in managing financial functions in MNCs-techniques of covering foreign exchange risk by MNCs.

(15 Hrs)

MODULE-4 Parity conditions in international finance-currency forecasting-arbitrage and law of one price-PPP theory-fisher effect-inflation risk and its impact on financial market-currency forecasting.

(20 Hrs)

MODULE-5 Management of working capital-international cash management-receivables management and inventory management-Management of short term overseas financing resources- foreign investment analysis-international portfolio investment-corporate strategy and FDI

(15 Hrs)

REFERENCE BOOKS

1. *International finance, Levi, T&F Ane.*
2. *International Finance, OS.Srivastava.*
3. *International Finance, MS. Vijayakumari*
4. *International finance, Avadhani, Himalaya Publishing House*
5. *International financial management, Agarwal, Himalaya Publishing House*
6. *International Finance: A Casebook, Desai.*
7. *International financial management, PK.Jain, Macmillain India limited*
8. *Global Financial Management, Anbarasu, Ane books private limited.*
9. *International Finance, Parul Khanna, Rubeena Bujwa; Kalyani Publishers*

SEMESTER 1V
Code: CM24319

Credit-3
Hrs 90

FINANCIAL MARKETS & DERIVATIVES

Objectives

- *To make the students familiar with the financial system of the country in general and capital market operations in particular. The course also intends to give good understanding of commodity trading through multi commodity exchanges.*

MODULE-1 Financial system- Indian financial system- components-role and functions of financial system-money market-capital market-industrial security market-government securities market-modern financial instruments.

(10 Hrs)

MODULE-2 primary market-functions-methods of new issue-pricing of an issue-book building-intermediaries in the new issue market-secondary market-types of traders.

(10 Hrs)

MODULE-3 Derivatives-meaning-types-forwards-forward prices-continuous compounding-currency forwards-exchange rate quotation-direct and indirect-bid and offer rates-spot market and forward rate-foreign exchange risk-hedging through forwards-speculation- option forward deals-closing forward contracts-currency forwards and banks-advantages and disadvantages of forwards.

(20Hrs)

MODULE-4 Futures contracts-features-delivery terms-price and price limit-long and short positions-open interest-uses of futures- pricing-cost of carry model in perfect market environment and imperfect market environment-deviations from model expectation-model of futures pricing-price patterns-difference between future and forwards-commodity futures-trading mechanism-forward market commission-important commodity exchanges in India-role of futures market-currency futures-clearing and settlement- margin-market to market-use of currency futures-stock futures-hedging with futures-stock futures trading in India-index futures trading-uses-interest rate futures.

(25 Hrs)

MODULE-5 options-types-trading-uses-currency options-combination of options-exotic options-option pricing-black scholes model-assumptions-notations-calculation of option price-using put call party-dividends anticipated-pricing of American option-binomial model of option pricing-financial swaps- interest rate swaps-swapping through intermediaries-motivation for coupon swap-currency swaps.

(25 Hrs)

REFERENCE BOOKS

1. *Commodity and financial derivatives*, S.Kevin, PHI Learning PVT.LTD.
2. *Financial derivatives*, SSS. Kumar, PHI Learning PVT.LTD.
3. *Fundamentals of Financial Derivatives*, Parasuraman.
4. *Derivatives and financial market*, Gopalakrishnan, Himalaya Publishing House
5. *Fundamentals of derivatives market*. Prabhullakumar.
6. *Understanding futures market*, Robert W Kolb, PHI Learning PVT.LTD.
7. *Financial derivatives*, Redhead Keith, PHI Learning PVT.LTD.
8. *Options, Futures and other derivative securities*, Hull John C, PHI Learning PVT.LTD.
9. *Financial Institutions and Markets*, Shashi. K.Gupta etc.. ; Kalyani Publishers

SEMESTER 1V
Code: CM24320

Credit-3
Hrs 90

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives

- *To give a detailed idea about techniques of Security analysis*

MODULE-1 Investment; Importance-investment Vs speculation and gambling-investment process-risk-systematic risk-steps in investment process-designing investment portfolio-rational considerations-components of investment portfolio.

(15 Hrs)

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

(15 Hrs)

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

(25 Hrs)

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

(20 Hrs)

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

(15 Hrs)

REFERENCE BOOKS

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

MANAGEMENT STREAM

SEMESTER 1V
Code: OM04E01

Credit-3
Hrs 90

OPERATIONS MANAGEMENT

Objectives

- *To give a detailed idea about production and operation function management*

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

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

(15 Hrs)

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

(25 Hrs)

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

(20 Hrs)

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

(15 Hrs)

REFERENCE BOOKS

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

SEMESTER 1V
Code: PM04E02

Credit-3
Hrs 90

PRODUCT AND BRAND MANAGEMENT

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

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

(20 hrs)

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

(20hrs)

MODULE -3 New product development- stages-diffusion and adoption process-industrial and adoption process-new product launch-strategies-mistakes-success and failures.

(15hrs)

MODULE-4 Brand management- strategic issues in brand management-concepts-principles-brand extension-brand stretching-brand equity and its components- its measurement-

(20hrs)

MODULE-5 Co-branding- brand positioning- product management audit-packaging methods and strategies-multi branding- Re-branding- packaging methods and strategies

(15hrs)

REFERENCE BOOKS

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

SEMESTER 1V
Code: HM04E03

Credit-3
Hrs 90

TOURISM AND HOSPITALITY MANAGEMENT

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

MODULE-1 Introduction to hospitality management. Concept of hospitality- meaning- definition and nature of hospitality- hospitality in the cultural settings of India- inducting management in hospitality industry- historical perspective of hospitality management- objectives

**of hospitality management- pre-requisites of hospitality management-
hospitality management in the Indian scenario.**

(10 Hrs)

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

(15 Hrs)

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

(25 Hrs)

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

(20 Hrs)

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

(20 Hrs)

REERENECE BOOKS

- 1. Hotel for Tourism Development, Jungnohan.*
- 2. Hotel Tourism and Hospitality Management, Manish Rath.*

- 3. Food Services Management, Travis. E. Liot.*
- 4. Tourism and Travel Management, Diswasanth Ghosh.*
- 5. Hospitality Operation and Management, Kishan. K. K and Kaimra Robbert.*
- 6. Tourism management, Himalaya Publishing House, S.M.Jha.*

BANKING & INSURANCE STREAM

SEMESTER 1V
Code: MB04E01

Credit-3
Hrs 90

MODERN BANKING

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

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

(15 Hrs)

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

(20 Hrs)

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

(15 Hrs)

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

(20 Hrs)

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

(20 Hrs)

REERENECE BOOKS

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

SEMESTER 1V
Code: IL04E02

Credit-3
Hrs 90

INSURANCE LAW AND PRACTICE

Objective-

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

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

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

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

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

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

REERENECE BOOKS

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

SEMESTER 1V
Code: FE04E03

Credit-3
Hrs 90

FOREIGN EXCHANGE MANAGEMENT

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

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

(20 Hrs)

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

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

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

MODULE-5 Foreign exchange risk management-transaction exposure risk-forward and money market hedge-risk shifting-foreign currency options-currency swaps-interest rate swaps-economic exposure risk- inflation and exchange risk-economic consequences of exchange rate changes-managing economic exposure risk.
(20 Hrs)

REFERENCE BOOKS

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

E-COMMERCE STREAM

SEMESTER 1V
Code: IT04E01

Credit-3
Hrs 90

INFROMATION TECHNOLOGY AND BUSINESS

Objective- *1. To provide an understanding in the application IT in business.*

MODULE-1 Word processing package-MS Word 2007-introduction-features-word user interface elements-creating new documents-basic editing-saving a document-printing a document-print preview, page orientation-viewing documents-setting tabs-page margins-indents-ruler-

formatting techniques-font formatting-paragraph formatting-page setup-headers and footers- bullets and numbered list-boarders and shading-find and replace-page break and pager numbers-mail merging-spelling and grammar checking-thesaurus-automating documents-macros-tables-side by side and nested tables-drawing-word art-paint brush-document templates-e-mail editor-

(6 Hrs theory, 12 Hrs practical)

MODULE-2 spread sheet package-Ms Excel 2007-introduction-Excel user interface-working with cell and address-selecting a range-moving cutting-copying with paste-inserting and deleting cells-freezing cells- adding, deleting and copying worksheet with in a work book- renaming a work sheet-cell formatting options-formatting fonts- aligning-wrapping-rotating text-using boarder-boxes and colour- centering a heading-changing row, column height, width-formatting a work sheet automatically-insert comments-clear contents in a cell- using print-preview-preparing worksheet for the printer-selecting print area-margin and orientation-centering worksheet-using header and footer-inserting page breaks-creating list-sorting data.

(Theory 9 Hrs, Practical 12 Hrs)

MODULE-3 Advanced features of Excel- all functions of Excel-using logical functions-statistical functions-linking data between worksheet-elements of excel chart-categories-create a chart-choosing chart type-edit chart axis-titles-labels-data series and legend-adding a text box-rotate text in a chart-converting a chart on a web page-saving a chart-use of pivot tables-designing of templates in Excel.

(Theory 9 Hrs Practical 12 Hrs)

MODULE-4 Presentation package, Ms. Power point 2007-advantages of presentation-inserting slides-adding sound and Videos-formatting slides-slides layout-views in presentation-colour scheme-background-action button slide transition-custom animation-creating masterslides-managing slide show-using pen-setting slide intervals.

(Theory 4 Hrs, Practical 8 Hrs)

MODULE-5 Tally advanced features-budget-security control in tally-tally audit-TDS-ledgers related to TDS-creating TDS-Voucher types-TDS reports-Vat accounting in tally-VAT terminologies-Computing VAT ledgers and vouchers pertaining to VAT-VAT reports-

(Theory 6 Hrs, Practical 12 Hrs)

REERENECE BOOKS

1. *MS office 2000 for every one, Sanjay Saxena.*
2. *MS Office 2000 bible, Willet, Edward.*
3. *Financial Accounting using Tally, 6.3, Namrata Agrawal.*
4. *Implementing Tally 6.3, A.K.Nandhani & KK Nandani.*
5. *Implementing Ex.NGN. BPB, A.K.Nandhani & KK Nandani.*

SEMESTER 1V
Code: EC04E02

Credit-3
Hrs 90

ELECTRONIC COMMERCE

Objective- *1. To provide an understanding in the E business.*

MODULE-1 Electronic commerce-frame work-electronic commerce and media convergence-the anatomy of E commerce applications- electronic commerce consumer applications-electronic commerce organization applications-market forces influencing the 1 way component of the 1

way network access equipment-the last mile-local roads and access ramps-global information distribution network-public policy issues shaping the 1way-the internet terminology-chronological history of the internet-NSFNET-architecture and components-national research and education network-globalisation of the academic internet-internet governance-the internet society-an overview of the internet applications-telco/cable/online companies-national independent ISPs-regional level ISPs-local level ISPs-service providers abroad-service provider connectivity-net interconnection points-internet connectivity options-logistics of being an internet service provider.

(6 Hrs theory, 12 Hrs practical)

MODULE-2 Client-server network security-emerging client-server security threat-fire walls and network security-data and message security-challenge-response system-encrypted documents and electronic mail-US government regulations and encryption-architectural frame work for Ecommerce world wide web (WWW) as the architecture-web background- hyper text publishing- technology behind the web security and web consumer oriented applications- merchantile processmodel-models from the consumers' perspective- model form the merchants' perspective- types of electronic payment system-digital token-credit card-smart cards-risk and electronic payment system- designing electronic payment system-

(Theory 9 Hrs, Practical 12 Hrs)

MODULE-3 Electronic data interchange- EDI applications in business- EDI legal, security and privacy issues- EDI and E commerce- standardization and EDI-EDI software implementation- EDI envelope and message transport- workflow automation and coordination- supply chain management-business case for documentary library- types of digital documents-corporate data warehouses.

(Theory 9 Hrs Practical 12 Hrs)

MODULE-4 The new age of information-based marketing-advertising on the internet-charting the on line marketing process-market research-search and resource discovery paradigms-information search and retrieval-electronic commerce catalogue or directories-information filtering-consumer-data interface-emerging tools.

(Theory 4 Hrs, Practical 8 Hrs)

MODULE-5 Computer based education and training-technological components of education on demand-digital copy rights and Ecommerce-history of software agents-characteristics and properties of agents-the technology behind software agents-telescript agent language-safe-tel- applets-browsers and software agents-software agents in action.

(Theory 6 Hrs, Practical 12 Hrs)

REFERENCE BOOKS

1. *Frontiers of E Commerce*, Ravi Kalakota, Andrew Whinston
2. *Electronic Commerce*, Ravi Kalakota.
3. *E Commerce-The cutting edge of business*, Kamallesh K Bajaj.
4. *E commerce*, Peleloshing, & Paul A Murphy.
5. *Web commerce Technology*, Daniel Minily.
6. *E commerce & E Business* ; Kalyani Publishers

SEMESTER 1V
Code: IW04E03

Credit-3
Hrs 90

INTERNET AND WEB PAGE DESIGNING

Objective- *1. To provide an understanding in the process of web page designing*

MODULE-1 Internet-introduction-history- basic requirements-hardware and software-web browsers-internet explorer-Netscape navigator-features-WWW, Email, outlook express-search engines.

(6 Hrs theory, 12 Hrs practical)

MODULE-2 Web page designing-HTML-simple HTML tags-forms-frames-tables-list-DHTML-Introduction- styles sheet-cascading style sheet-layers. MS font page-front page editor-various forms-normal HTML-preview menus-creating web pages with font page editor templates-using font page components-forms crating frame pages with font pages.

(Theory 9 Hrs, Practical 12 Hrs)

MODULE-3 Introduction to scripting languages-variables-expressions-data type conversions-operators-loop-control structures-functions-arrays-window and document object-window properties and methods-the image object-interchangeable images-precaching images-image rollovers.

(Theory 9 Hrs Practical 12 Hrs)

MODULE-4 Graphic utilities-adobe Photoshop-various graphic file formats-tools box-controls-menus-layers-

(Theory 4 Hrs, Practical 8 Hrs)

MODULE-5 Introduction to web servers-server space-DNS-web hosting FTP.

(Theory 6 Hrs, Practical 12 Hrs)

REFERENCE BOOKS

1. *Internet with web page, Underdahi, Bran,*
2. *HTML, Bible with DHTML & Java script, Plaffenberger, Brain.*
3. *Creating web pages, Bud smith, Arthur, Beback.*
4. *Using MS Font page, Jones, Dennis.*
5. *Java script bible, Goodman,.*

MARKETING STREAM

SEMESTER 1V
Code: MM04E01

Credit-3
Hrs 90

MARKETING MANAGEMENT

Module 1

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

Module 2

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

Module 3

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

Module 4

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

Module 5

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

(20Hrs)

REFERENCE BOOKS

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

SEMESTER 1V
Code: MR04E02

Credit-3
Hrs 90

MARKETING RESEARCH

Module I

Market Research-definition and scope-importance and functions-marketing information systems-benefits and uses of marketing information system-cost and time considerations in research-M R as an aid in decision making-The M R process-research objectives-problem identification-problem definition-information needs to solve the problems.
(20Hrs)

Module 2

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

Module 3

Research methods and application historical method-observation method survey method. Product research-advertising/promotion research motivation research-distribution research-industrial marketing research-marketing research methods.
(20Hrs)

Module 4

Research Report Preparation-research proposal-written proposals-factors in organizing research reports-graphic and verbal reports-market forecast and market potential analysis-perception studies.
(20Hrs)

Module 5

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

(15Hrs

REFERENCE BOOKS

1. *Boyd Westfall & Stach Marketing Research*
2. *David J Luck & Donald S Rubin Marketing Research*
3. *Donald S Tull & Dell I Hawkings Research for marketing*
4. *Peter M Chisnall Marketing Research Decisions*
5. *Dr. D D Sharma Marketing Research-Principles, Applications
and Cases*
6. *David Aaker Marketing Research*
7. *Ramanuj Majumda Marketing Research Text-Application and case
studies*

SEMESTER 1V
Code: MS04E03

Credit-3
Hrs 90

MARKETING SERVICES

Module I

Marketing Services- concepts and issues-definition of services-difference between goods marketing and service marketing-nature and characteristics of services-the seven P's of services-marketing strategies of service firms.
(15Hrs)

Module 2

The future of service marketing-ethics in service marketing-challenges in service marketing-growth of service markets-consumer services-industrial services-marketing mix for service marketing.
(15Hrs)

Module 3

Marketing of Tourism and Hospitality Services-meaning and definition of tour-types of tourists-advantages and disadvantages of tourism-meaning of hospitality services-hospitality products-product augmentation methods-marketing strategy for tourism market-hotel the concept-classification of hotels-seven P's in tourism marketing.
(20Hrs)

Module 4

Marketing of financial services-branding and advertising of financial services-need and importance of financial marketing-marketing mix for financial organization-financial advertising-financial advertising in India- financial market growth strategies.
(20Hrs)

Module 5

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

(20Hrs)

REFERENCE BOOKS

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