



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College with Potential for Excellence

(An Autonomous Institution, Affiliated to Bharathiar University)
(Reaccredited with 'A' Grade by NAAC, An ISO 9001:2008 Certified Institution)
Peelamedu, Coimbatore-641004



DEPARTMENT OF M.COM

CHOICE BASED CREDIT SYSTEM

MASTER OF COMMERCE (M.Com)

2015 - 2017

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DEPARTMENT OF MASTER OF COMMERCE

2015-2017

Semester	Part	Subject Code	Title of the Paper	Instr. Hrs. / Week	Contact Hours	Duration Of Examination	Examination Marks			Credits
							CIA	ESE	Total	
I	III	MCM1401	Core 1: Economics for Decision Making	5	71	3	40	60	100	4
I	III	MCM1402	Core 2: Financial Management	6	86	3	40	60	100	4
I	III	MCM1403	Core 3: E-Commerce and Information Technology	5	71	3	40	60	100	4
I	III	MCM1404	Core 4: Human Resource Management	5	71	3	40	60	100	4
I	III	MCM1405	Core 5: Business Environment	5	71	3	40	60	100	4
I	III	MCM14P1	Computer Applications Practical*-Office Package	4	60	-	-	-	-	-
II	III	MCM1406	Core 6: Corporate Accounting	6	86	3	40	60	100	4
II	III	MCM1407	Core 7: Marketing Management	5	71	3	40	60	100	4
II	III	MCM1408	Core 8: Industrial Law	5	71	3	40	60	100	4
II	III	MCM1409	Core 9: Organizational Behavior	5	71	3	40	60	100	4
II	III	MTH11A3	Inter Disciplinary – Quantitative Techniques for Commerce	5	75	3	-	-	100	5
II	III	MCM14P1	Computer Applications Practical*-Accounting Software & Statistical Package	4	57	3	40	60	100	4
III	III	MCM1410	Core 10: International Business	4	56	3	40	60	100	4
III	III	MCM1411	Core 11: Applied Cost Accounting	6	86	3	40	60	100	4
III	III	MCM1412	Core 12: Direct Tax	6	86	3	40	60	100	4
III	III	MCM1413	Core 13: Corporate Governance	4	56	3	40	60	100	4
III	III	MCM14S1	Special Course : Research Methods	3	45	3	-	100	100	3

Semester	Part	Subject Code	Title of the Paper	Instr. Hrs. / Week	Contact Hours	Duration Of Examination	Examination Marks			Credits
							CIA	ESE	Total	
III	III	MCM14E1 MCM14E2	Elective 1: Investment Management Elective 2: Enterprise Resource Planning	5	71	3	40	60	100	4
III	III	NM13IS2	Information Security	2	26	-	100	-	100	Gr.
III	III		Comprehensive Examination – online test	-	-	3	-	100	-	Grade
IV	III	MCM1414	Core 14:Banking and Insurance	5	71	3	40	60	100	4
IV	III	MCM1415	Core 15:Management Accounting	6	86	3	40	60	100	4
IV	III	MCM1416	Core 16: Financial Markets and Services	5	71	3	40	60	100	4
IV	III	MCM14E3 MCM14E4	Elective 3: Indirect Tax Elective 4: Retail Management	5	71	3	40	60	100	4
IV	III	MCM12PR OJ	Project Viva Voce ****	9	-	-	25	75	100	6
IV	III	MCM1418	Advanced Learners course 1 – Customer Relationship Management	-	-	3	-	100	-	5**
IV	III	MCM1417	Advanced Learners course 2 – Services Marketing	-	-	3	-	100	-	5**
			Total						2200	90

** Credits applicable to candidates who take up Advanced level Course examination

* Computer Application Practical

The computer application practical is spread over the first and second semester. In the first semester the students will be doing practical in Office Package and in the second semester in Accounting Software and Statistical Package. The faculty in charge of the practical will decide the practical list. During the end semester practical the question paper is set by the internal and external together from the list of practical from the record.

***** PROJECT WORK**

Project work, which is compulsory, carries 100 marks. A student should select a topic for the project work in the fourth semester and submit the project report (dissertation) at the end of the fourth semester. There is viva for project work carrying 25 marks. The guide and an external examiner shall evaluate the project report and conduct the viva. The project work shall be related to finance, marketing, human resource, international business, etc.

Question Paper Pattern

Duration: 3 hrs	Marks: 100
Section A 5 questions out of 7	$5 * 6 = 30$ marks
Section B 4 questions out of 6	$4 * 12 = 48$ marks
Section C 2 questions (compulsory)	$2 * 11 = 22$ marks

Question Paper Pattern for IDC and Special Course

Duration: 3 hrs	Marks: 100
Section A 5 questions (Internal choice)	$5*5 = 25$ marks
Section B 5 questions (Internal choice)	$5*15 = 75$ marks

Semester : I
Core : 1
Title : **Economics For Decision Making**
Subject Code : **MCM1401**
Credits : 4

Lecture Hours: 71

Objectives:

To understand the application of principles of economics in the field of managerial decision-making

UNIT - I (DL hrs=14)

Nature and Scope of Managerial Economics-Managerial economics and other subjects-Uses of managerial economics, Responsibilities of managerial economist, Goals of corporate enterprises.

UNIT - II (DL hrs=15)

Meaning of demand-Demand determinants-Demand distinctions-Factors influencing in demand forecasting-Methods of demand forecasting-Elasticity of demand-Factors influencing the demand elasticity-Supply-Law of Supply-Determinants of supply-Kinds of supply elasticity.

UNIT - III (DL hrs=14)

Cost concepts-Classification and Determinants, Cost-Output Relationship, Cost Functions, Cost control and Cost reduction, Economies and Diseconomies of scale.

UNIT - IV (DL hrs=14)

Production analysis-Factors of production-Theory of production, Law of Diminishing Returns-Assumption-Causes for diminishing return-Causes of increasing returns-Significance of law of diminishing, Production functions-Break even analysis

UNIT -V (DL hrs=14)

Pricing under perfect competition -Features and Conditions of perfect competition-competition Law-Price determination under perfect competition- Pricing methods-Price forecasting-Pricing policies-Monopoly and Price Discrimination. National Income, Monetary and Fiscal policy- (Need for Capital Budgeting, Regulations of Government towards Capital Structure)*

***Self study**

Note: Question paper shall contain 100% Theory

TEXT BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Maheswari and Varshney	Managerial Economics	Sultan Chand and Sons	Latest edition 2011

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta G.S	Managerial Economics	Tata McGraw Hill.	Reprint 2006, 1 st edition
2.	Joei Dean	Managerial Economics	Prentice Hall India.	2005 2 nd edition
3.	Metha P.L	Managerial Economics	Sultan Chand & Company Ltd.	Reprint 2009, 1 st edition

Semester : I
Core : 2
Title : **Financial Management**
Subject Code : **MCM1402**
Credits : 4

Lecture Hours: 86

Objective:

The main objective of this paper is to provide a conceptual framework within which the key financial decisions of the concerns can be analyzed.

UNIT- I (DL hrs = 17) (theory only)

Nature and Scope of Financial Management- Objectives- Financial decisions- Relationship between Risk and Return-Role and Monetary investments functions of financial manager.

UNIT- II (DL hrs = 17) (theory only)

Sources of Finance – Various sources of raising short-term and long-term funds- Ownership securities and their evaluation- Creditor ship securities- Internal financing- (Loan financing- Financial Institutions- Innovative Sources – Focus on long term sources of finance)*.

UNIT - III (DL hrs = 18)

Cost of Capital-Meaning and importance-Cost of debt, Preference, Equity and Retained earnings- Weighted average cost of capital-Capital budgeting-Techniques- ROI, Pay back period and Discounted cash flow.

UNIT - IV (DL hrs = 17)

Financial Leverage-Measures-EBIT-EPS analysis- Operating leverage-Financial, Business and Operating risks – Theories of capital structure-Net income approach- Net operating income approach. MM hypothesis- Determinants of capital structure-Leasing Nature & types of leasing- Advantages and disadvantages of leasing- Financial evaluation of leasing.

UNIT -V (DL hrs = 17)

Dividend Theories-Walter's model-Gordon and MM model-Dividend Policy-forms of

Dividend - Determinants of Dividend policy. Working capital Management-Determinants and computations of working capital-management of cash, Inventory and receivables.

***Self study.**

Note: 40% Theory & 60% problems

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Shashi K.Gupta	Financial Management	Kalyani Publishers	Reprint 2009, 6 th edition

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Khan & Jain	Financial Management	Tata McGraw Hill.	Reprint 2004, 4 th edition
2.	Prasanna chandra	Financial Management	Tata Mc Graw Hill.	5 th Edition 2008
3.	Pandey I.M	Financial Management	Vikas Publishing House	10 th Edition 2010
4.	Roger Bennet	Financial Management	Pitman Publishing.	Reprint 2000, 3 rd edition
5.	Van Horne	Financial Management	Tata McGraw Hill..	Reprint 2001, 4 th edition

Semester : I
Core : 3
Title : E-Commerce & Information Technology
Subject Code : MCM1403
Credits : 4

Lecture Hours: 71

Objective:

- To demonstrate an awareness of the main components and concepts of e-commerce, and the vital role it plays in modern business practice.
- To understand the basic concepts in E-Commerce.

UNIT - I

(DL Hrs = 14)

E-Commerce concepts: E-Commerce-Origin, Evolution, Meaning, Objectives, Nature, Convergence, Features, Need, Categories, Types, Parties to E-Commerce transaction, E-Commerce Procedure, Critical Factors for E-Commerce Success, Advantages & Disadvantages, Essential requirements, E-Commerce vs. Traditional commerce-Mobile and Voice Commerce-E-Commerce Models: B2B, B2C, C2C, G2C, B2G.

UNIT - II**(DL Hrs = 15)**

Electronic Data Interchange: Introduction, Definition, The Birth and Advent of EDI- Objectives of EDI, Importance of EDI - Advantages of EDI, Disadvantages of Paper based system- EDI standards - EDI Services- EDI and Internet. (E-Commerce and Internet: e-Commerce: Reasons for the growth of e-Commerce – Features – Importance – Objectives – Types)*. Internet: Evolution – Governing – Transmission of Information's and Resources – TCP/IP – HTTP – Services of Internet

UNIT - III**(DL Hrs = 14)**

E-Commerce Over the Internet - Classification: WAN & LAN- Intranet & Extranet. UseNet, Newsgroups, News- Telnet- FTP- Limitations of Internet. E-Commerce Websites: Types of web sites, Types of Domains – URL. Components of the I-Way-Network Access Equipment-Global Information Distribution Networks. The Internet as a Network Infrastructure: Internet Terminology-NSFNET- National Research and Educational Network

UNIT - IV**(DL Hrs = 14)**

(Software Agents: History-Characteristics and Properties of Agents)* Technology behind Software Agents- Tele script Agent Language-Safe-TCL-Applets and Browsers-Software Agents in Action. Mobile and Wireless Computing Fundamentals: Mobile computing framework- Wireless delivery technology and switching methods-Mobile information access devices-Mobile data internetworking standards-Cellular data communication protocols-Mobile computing applications-Personal communication service (PCS).

UNIT -V**(DL Hrs = 14)**

Network Security and Firewalls: Client-Server Network Security – Emerging Client – Server Security Threats – Firewalls and Network Security – Data and Message Security – Challenge Response Systems – (Encrypted Documents and Electronic Mail)*.

E-Commerce Security Solutions: Secure Socket Layer- Secure Electronic Transactions- SHTTP.

***Self study**

TEXT BOOKS

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2009, 2 nd Edition
2.	Rayudu C.S.	E-Commerce e-Business (UNIT IV – e-Commerce Security Solutions)	Himalaya publishing house	2004, 1 st Edition

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Joseph P.T	Electronic Commerce–A Managerial Perspective	Pearson Education,	2009, 2 nd Edition
2.	Murthy CSV	E-Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	2010, 2 nd Edition

3.	Schneider,	.E-Commerce Business Technology. Society,	Thomson Publication	2011, 2 nd Edition
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Semester : I
Core : 4
Title : **Human Resource Management**
Subject Code : **MCM1404**
Credits : 4

Lecture Hours: 71

Objectives: -

- To understand the basic concepts of human resource management
- To enlighten knowledge in human resource strategies and methods.

UNIT - I (DL hrs = 15)

Introduction and scope of HRM-Need for HRM approach- Scope of HRM-System approach to HRM-Introduction to Personnel Management- Functions of Personnel Management-Qualities and qualifications of Personnel Manager-Manpower planning—Objectives –Process levels-Factors affecting Manpower planning-Types-benefits-Problems and suggestions.

UNIT - II (DL hrs = 14)

Job analysis-introduction, objectives-benefits, process, techniques, and problems; Job descriptions-Job specification-Job design-Recruitment: Introduction, Sources of Recruitment, elements and process of Recruitment.

UNIT - III (DL hrs = 14)

Selection: Introduction, procedure and selection process. Interview: Introduction, objectives, types, steps in interview process, Limitations of interview and guidelines for effective interviewing. Placement and Induction-Promotions and Transfers.

UNIT - IV (DL hrs = 14)

Training: Introduction, Training and Education-Objectives, Need and Importance, types – Training methods and techniques. Executive Development-(Career planning and Development-Human resource development)*.

UNIT- V (DL hrs = 14)

Job evaluation: Introduction-objectives-principles, process advantages and limitations and methods. Performance appraisal: introduction, objectives, limitations, process and methods. Human resource accounting.

***Self Study**

*** Relevant Case Studies to be discussed.**

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Rao V.S.P	Human Resource Management	Excel Books	Third Edition 2010

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2007 6 th edition
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	2009 7 th edition
3.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	12 th edition 2010

Semester : I
Core : 5
Title : **Business Environment**
Subject Code : **MCM1405**
Credits : 4

Lecture Hours: 71

Objective:

- To acquaint the student with the national and global environment pertaining to business
- To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India.
- To be able to assess the likely impact of environmental changes on business

UNIT -I

(DL hrs = 15)

Theoretical Framework of Business Environment - Concept, Significance & Nature of Business Environment - Elements of Business Environment-Levels of Environment-Internal and external-Changing Dimensions of Business Environment-- Economic System Interface-Environmental Scanning and Monitoring

UNIT - II

(DL hrs = 14)

Economic Environment of Business - Economic environment of business: economic planning in India: Industrial policy, fiscal policy, monetary policy, export and import policy-public sector and economic development: economic reforms, liberalization and structural adjustment programmes.

UNIT -III

(DL hrs = 14)

Social Environment - Socio-cultural environment: Critical elements of socio cultural environment: social institutions and systems: social values and attitudes: social groups: middle

class-Emerging rural sector in India-Consumerism in India- Social responsibility of business; social audit; Corporate Governance- Political Environment

UNIT - IV

(DL hrs = 14)

Financial Environment of Business - Indian Money Market- Monetary and Fiscal policies-Financial Market structure-(Growth of Capital Markets-Money and Capital Markets)*- Industrial Finance-Industrial Financial Institutions.

UNIT V

(DL hrs = 14)

Labour Environment - Labour Legislation in India-Labour Welfare and Social security- Industrial Relations- Trade Unions. Social responsibilities of trade unions-limitations and problems of trade unionism in India.

***Self study**

*** Relevant Case Studies to be discussed.**

TEXT BOOK:

S.No	Author Name	Book Name	Publisher	Year & edition
1.	Francis Cherunilam,	Business Environment	Himalaya Publishing House	2011,15 th edition

BOOK FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year & edition
1.	Awasthappa, K.	Essentials of Business environment	Himalaya Publishing House	2011 ,7 th edition
2.	Adhikary, M.	Economic Environment of Business	Sulthan Chand & Co., New delhi,	2010, 5 th edition
3.	Dorfman, Robert and Nancy.	Economics of Environment	W.W. Norton &co	2009 7 th edition
4.	Ghosh, P.K. & Kapoor, G.K.	Business Policy and Environment	Sulthan Chand & Co.New delhi	2009 9 th edition

Semester : I

Core lab : 1

Title : Computer Applications Practical - Office Package

Subject Code : MCM14P1

Credits : 4

Lecture Hours: 60

Word:

- Editing a document- Formatting a document
- Mail Merge
- Class Time Table
- Letter using Auto Text(Letter to father, application for a job)
- College day invitation
- Drafting a questionnaire

Excel:

- Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation
- Formatting , editing excel worksheet and copying the contents to different sheets
 - a) Change font as bold
 - b) Arrange the alignment as center
 - c) Rename the sheet
 - d) Insert a new sheet
 - e) Move a sheet
 - a) Delete a sheet
 - b) Hide/unhide columns
 - c) Change column width
 - d) Usage of sorting option for the “Name” field.
 - e) Usage of filter for the field “City” and “Salary”
 - f) Wrap text
 - g) Shrink to fit
- Diagram and graphs
- Break-even chart
- Creating Pivot Table to analyse sales report
- Calculation of Current Ratio, Liquid Ratio, Stock Turnover Ratio, Return on Net Capital Employed, Operating Ratio.
- Calculation of P/V Ratio, Fixed Cost and Break-Even Point.
- Calculation of time value of money- NPV, IRR, ROI using FV,NPER, PMT,PV
- Creation of trend line to estimate share price using the functions Graph and Trend setting
- Advance Filter with Multi Criteria
- Basic concepts related with user defined Macros by automating recording a Macro

Access:

- Preparing a table using Design/Wizard View
- Simple select query
- Form using table wizard
- Creating a database-Sorting
- Creating and entering data for a project

Power point:

- Advertisement for a product
- Organization chart
- College day invitation
- Slide show using custom animation.

Semester : II
Core : 6
Title : Corporate Accounting
Subject Code : MCM1406
Credits : 4

Lecture Hours: 86

Objective:

- To learn the procedure relating to preparation of company final accounts.

UNIT I (DL hrs = 17)

Issue of Shares and debentures - Redemption of Shares and debentures

UNIT II (DL hrs = 18)

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – disposal of surplus – Preparation of Balance Sheet.

UNIT III (DL hrs = 17)

Amalgamation – Absorption – External reconstruction [excluding intercompany holdings] – Internal reconstruction (theory only)

UNIT IV (DL hrs = 17)

Holding company accounts – Liquidation of companies.

UNIT V (DL hrs = 17)

Accounts of Banking companies and Insurance Companies-.Inflation accounting – (Principles of Government accounting)* - Relevant accounting standards (theory only).

***Self Study**

Note: 80% problems-20% theory

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain & Narang	Advanced Accountancy II	Kalyani Publishers	18th edition, 2012
2.	Reddy & Murthy	Advanced Accounting	Margham publications	6 th revised edition 2007, Reprint 2013

REFERENCE BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai RSN & Bagavathi	Advanced Accountancy II	S.Chand	1 st edition 2006

Semester : II
Core : 7
Title : Marketing Management
Subject Code : MCM1407
Credits : 4

Lecture Hours: 71

Objectives:

- To understand the practical and principles of marketing.
- To inculcate the knowledge of product awareness in present scenario.
- To enhance practical application on advertising media

UNIT - I**(DL hrs=14)**

Meaning and Definition of Marketing-Evolution of marketing-Marketing Concepts-Five distinct concepts of marketing., Merchandising, Marketing is a Science or Art, Marketing in Economic Development, Approach to the study of marketing, Consumerism in India, Market Segmentation and Market Targeting.

UNIT - II**(DL hrs=15)**

Meaning of Product-Deciding Product Policy-Product Differentiation-Product Positioning, brand decisions, packaging, new product development-significance of new product development-classification of new products-stages in new product development-estimating the demand for new products, pricing strategy for new products, new product failure, the concept of product life cycle.

UNIT - III**(DL hrs=14)**

Pricing systems - role of pricing - objectives-procedure for price determination -basic methods of price setting. Promotional activities- need and importance, factors influencing the buyer behavior, basic requirement of marketing, study of promotional mix - types and importance – social networking.

UNIT - IV**(DL hrs=14)**

Definition of Physical Distribution-Component functions of physical distribution-Role and Importance of Distribution Channel. Sales management-Objectives-Sales policies-Sales force management-Selection-Training and Control of Sales force. (e-Marketing, Tele marketing, Regulated marketing)*

UNIT -V**(DL hrs=14)**

Marketing research-Meaning and Scope of marketing research-Classification of Marketing Research Problems-Main Steps involved in marketing research-Techniques of marketing research-Marketing research in India.

Self Study** Relevant Case Studies to be Discussed.****TEXT BOOK**

S.No	Author name	Book name	Publisher	Year and edition
1.	Philip Kotler	Marketing Management	Prentice hall of India	Reprint 2011, 14 th edition

REFERENCE BOOKS

S.No	Author name	Book name	Publisher	Year and edition
1.	Gupta and Rajan Nair	Marketing Management	Sultan Chand and sons	Reprint 2010, 10 th edition

2.	Pillai and Bagavathi	Marketing Management	Sultan Chand and Sons	Reprint 2010, 9 th edition
3.	Philip Kotler	Marketing Management	Prentice hall of India	Reprint 2011, 14 th edition
4.	Rajan Nair	Marketing Management	S.Chand and sons	13 th edition, 2010

Semester : II
Core : 8
Title : **Industrial Law**
Subject Code : **MCM1408**
Credits : 4

Lecture Hours: 71

Objectives:

- To know the various provisions powers and authorities of Factories Act.
- To learn the laws related to industries and employees

UNIT- I

(DL hrs = 14)

Factories Act 1948: Objectives; provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories-manager and occupier-their obligations under the Act; Power of the authorities under the Act: penalty provisions.

UNIT -II

(DL hrs = 14)

Workers Compensation Act 1923: Objectives; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioners for workmen's compensation

UNIT - III

(DL hrs = 14)

Industrial Disputes Act, 1947: Objectives: Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards: strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair Labour practices, Miscellaneous provisions.

UNIT- IV

(DL hrs = 15)

Employees state Insurance Act 1948: Objectives, registration of factories and establishments; the Employees state Insurance corporation. Standing Committee and Medical Benefit Council; Provisions relating contribution: inspectors – their functions and disputes: benefits under the Act; Adjudication of disputes and claims; offences and penalties; miscellaneous provisions.

UNIT- V

(DL hrs = 14)

Wages and Benefits:

a) Payment of Wages Act, 1936: objectives, responsibilities, fixation of wage periods, time payment deduction and fines; maintenance of records and registers: inspectors.

b) Minimum wages Act, 1948: objectives, provisions, procedure for fixing and revising minimum wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

c) Payment of Bonus Act, 1965: (objectives, computation and determination of Bonus, eligibility and payment, provisions for new companies)*.

***Self Study**

*** Relevant Case Laws to be Discussed.**

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kapoor N.D	Industrial Law	Sultan Chand & Sons	Reprint 2013, 11 th edition.2012

BOOK FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gulshan S.S.	Mercantile Law	Excel Books.	Reprint 2009, 12 th edition

Semester : II
Core : 9
Title : Organisational Behaviour
Subject Code : MCM1409
Credits : 4

Lecture Hours: 71

Objectives: -

- To understand the basic concepts of Organizational behaviour
- To enhance the knowledge in field of Organizational behaviour

UNIT - I

(DL hrs = 15)

Nature of Organisational Behaviour: Concept of Organizations - Concept of Organisational Behaviour – Challenges. Background and Foundation of Organisational Behaviour: Scientific Management – Fayol’s Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNIT – II

(DL hrs = 14)

Nature of Human Behaviour: Concept of Behaviour – Individual Differences – Model of Man. Personality: Concept of Personality – Personality Measurement. Perception: Concept of Perception-Process. Learning: Concept – Learning Theories – Reinforcement - Organisational Behaviour Modification – Learning Organisation – Knowledge Management. Attitudes and Values: Attitudes – Attitudes Relevant for Organisational Behaviour – Attitude Change – Values

UNIT – III**(DL hrs = 14)**

Motivation: Concept – Theories –Maslow’s theory, Herzberg’s motivational theory- Vroom’s expectancy theory, Equity theory, Theory of X,Y and Z. Motivational Pattern in Indian Organizations. Motivational Application: Reward system-Quality of life-(Job satisfaction-Morale and Morale building)*

UNIT - IV**(DL hrs = 14)**

Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process – Group Decision Making: Intergroup Behaviour. Work teams: concept of team-team creation-task force. Power and Politics: concept-bases of power-politics – sources of authority

UNIT - V**(DL hrs = 14)**

Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development. Communication: Concept – Communication Symbols – Communication Network – Barriers in Communication – Making Communication Effective – Communication Pattern in Indian Organizations. Organisational Conflicts: Concept – Individual Level Conflict – Group Level Conflict – Organisation Level Conflict – conflict Management – Negotiation – Grievance Management.

Self Study** Relevant Case Studies to be Discussed.****TEXT BOOK**

S.No	Author Name	Book Title	Publisher Name	Year & Edition
1.	Luthans, Fred	Organisational Behaviour	Tata McGraw Hill	Reprint 2009, 3 rd edition

REFERENCE BOOKS

S.No	Author Name	Book Title	Publisher Name	Year & Edition
1.	Aswathappa	Organisational Behaviour	Himalaya Publisher	2009 6 th edition
2.	Prasad LM	Organisational Behaviour	Sultan Chand & Sons	Reprint 2010, 7 th edition
3.	Robbins, Stephen P	Organisational Behaviour	Prentice Hall of India, N. Delhi	Reprint 2008, 2 nd edition

Semester : II**Core : 9****Title : Computer Applications Practical -Accounting Software & Statistical Package****Subject Code : MCM14P1****Credits : 4****Lecture Hours: 57**

Accounting Software

- Creation and alteration of a new company, groups and ledger
- Preparation of final accounts
- Preparation of final accounts with adjustments
- Preparation of accounting vouchers
- Stock summary
- Stock summary and godown wise summary
- Inventory valuation method
- Bill wise statement
- Ratios
- VAT adjustment entry

Statistical Package

- Entering data in SPSS
- Percentage analysis
- Chi-square analysis
- ANOVA
- Independent sample t-test
- Correlation

Semester : **III**
Core : **10**
Title : **International Business**
Subject Code : **MCM1410**
Credits : **4**

Lecture Hours: 56

Objectives:

This paper attempts to explain the various issues in International Business and help students gain depth knowledge about the subject.

UNIT - I (DL hrs = 12)

International business-Types-Reasons-Problems-International business decisions-International orientations-Market entry strategies-Globalization-advantages-impact-factors favoring globalization-Globalization strategies-Drivers & Restrainers of globalization.

UNIT- II (DL hrs = 11)

International business environment-International Trading Environment-European union-NAFTA-SAARC-SAPTA-Commodity agreements-WTO-(IMF-World bank)*- Relevant Case Studies.

UNIT - III (DL hrs = 11)

International Finance-Factors-Limitations-EXIMbank-FDI-Eurocurrency-Foreign Exchange-Determination of exchange rates-Exchange control-Exchange rate systems.

UNIT - IV (DL hrs = 11)

BOP-Components-BOP disequilibrium-Correction of disequilibrium-Counter trade-MNC-Meaning-merits-demerits-Dominance-Code of conduct.

UNIT- V**(DL hrs = 11)**

International Organization & HRM-Organizational structures-Factors affecting international HRM-Staffing policy & determinants-Business ethics-Social responsibility of business-Environmental issues-Labour issues.

***Self study**

Relevant case studies will be discussed

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Francis Cherunilam	International Business	Prentice Hall of India	2010 V Edition

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Aswathappa K.	International Business	Tata McGraw Hill Publishing Co. Ltd.	2008 III Edition
2.	Bhalla V.K., Shivaramu S.	International Business	Anmol Publications Pvt.Ltd	2007 V Edition
3.	Daniel, Rade Baugh, Sullivan, Salwan	International Business	Pearson Education	2010 V Edition

Semester : III
Core : 11
Title : Applied Cost Accounting
Subject Code : MCM1411
Credits : 4

Lecture Hours: 86**Objectives: -**

- To understand the elements of cost
- To know the methods of recording costs.

UNIT I (DL hrs = 17)

Introduction of Cost Accounting: meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting. Scope, objectives, advantages and limitations of cost accounting - significance of cost accounting – Installation of costing system – Characteristics of ideal costing system – Methods of costing – Elements of costing – Cost concept – cost classification – Preparation of cost sheet. Reconciliation of Cost and Financial accounts

UNIT II (DL hrs = 18)

Material – meaning of material control – Techniques of material control - fixation of maximum, minimum and reorder level – Economic order quantity – purchase control and procedure – storage of materials – issue of material – pricing of material issues and returns – material losses.

Labour - classifications of labor – Labor Turnover – Time and motion study – Idle time – Over time - Remuneration and incentives – Time wage system – Piece Rate system – Bonus.

UNIT III (DL hrs = 17)

Overhead - Meaning and classifications of overheads – Classification according to function variability and elements – Steps in overhead accounting – Allocation and Apportionment - Absorption of overhead cost – Difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates - over absorption and under absorption – Meaning and causes – Accounting of under, over absorbed overheads- Activity Based Costing

UNIT IV (DL hrs = 17)

Process Costing – process losses – Inter Process profits – Equivalent production – Joint products and By products - Distinction between by- products, main products and joint products - (Cost Ledger Accounting – Integrated accounts - Cost Audit - Benefits of cost audit – Cost Audit Programme – Cost Auditor)*.

UNIT V (DL hrs = 17)

Job Costing – Objectives – features – pre-requisites – advantages and disadvantages – procedure of job order system – batch costing – contract costing –types of contract – cost plus contract – target costing. Service costing – transport, canteen, boiler house, power house, hospital and hotel costing.

***Self Study**

Note: Questions shall be distributed between theory 20% and problem 80%.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain S.P., Narang K.L.	Cost Accounting	Kalyani Publishers	Eighth edition, reprinted 2010

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Iyengar	Cost Accounting	Sultan Chand	2010, fifth edition
2.	Maheshwari S.N.	Cost Accounting	Sultan Chand	2010, third edition
3.	Pillai R.S.N, Bhagavathi	Cost Accounting	S.Chand	2009, fourth edition
4.	Shukla M.C, Grewal T.S	Cost Accounting	S.Chand	2009, fifth edition

Semester : III
Core : 12
Title : Direct Tax
Subject Code : MCM1412
Credits : 4

Lecture Hours: 86

Objectives:

- To provide conceptual understanding of the provisions with regard to the Direct Tax Laws that is the Income -tax act 1961.

UNIT - I **(DL hrs = 17)**

Provisions of Income tax Act 1961- relating to previous year and Assessment year- scope of total income and residential status. Income which do not form part of the total income. (Agricultural income tax -free incomes and incomes entitled to relief)*.

UNIT - II **(DL hrs = 18)**

Salary - Computation of Income from salaries.

UNIT - III **(DL hrs = 17)**

Income from House property - Profits and gains of business and profession.

UNIT - IV **(DL hrs = 17)**

Computation of income under capital gains - Income from other sources.

UNIT - V **(DL hrs = 17)**

Aggregation of income - Set off and Carry forward of losses -Deductions- computation of total income-assessment of Individuals- Penalties and prosecution- Assessment Procedures.

***Self Study**

Note: Question paper shall contain problem oriented questions 60% and theory 40%.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Gaur and Narang	Income tax Law and Practice	Kalyani Publishers, New Delhi,	Current edition

BOOK FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Dinkar Pagare	Income Tax and Practice	Sultan chand & Sons	Current edition
2.	Mehrothra	Income Tax and Practice	Sultan chand & Sons	Current edition

3.	K.Rajavelu	Income Tax Law and Practice	Sri Venkateswara Educational Publication	Current edition
4.	Vinod .K.Singhania	Direct Tax Law and Practice	Tax Mann Pvt Ltd.	Current edition

Semester : III
Core : 13
Title : Corporate Governance
Subject Code : MCM1413
Credits : 4

Lecture Hours: 86

Objectives:

- To enable the student to acquaint with various aspects of Corporate Activities.
- To study the principles and mechanisms of Corporate Governance.

UNIT – I

(DL hrs=12)

Corporate Governance – Introduction – People Orientation of Public Governance- Different Systems in Public Governance- Structure of Public and Corporate Governance- Comparison between Corporate Governance and Public Governance- History of Corporate Governance – Concept of Corporate Governance & Stakeholder.

UNIT – II

(DL hrs=11)

Corporate Governance Mechanism and Overview – 4 P’s of Corporate Governance- Wealth Creation, Management and Distribution – Disclosure in Offer Documents- Clause 49. Principles of Corporate Governance – Introduction – OECD Principles of Corporate Governance – Annotations to the OECD Principles of Corporate Governance. – Issues Related to Corporate Governance- Introduction – Need for Good Corporate Governance- (Role and Responsibilities of Investors- Competency and Training.)*

UNIT – III

(DL hrs= 11)

Decision System- Role of the Directors and Management – The Board Performs its Oversight Function- Relationships with Stockholders and other Constituencies-Corporate capital and its property rights- Mechanism and control -Systemic Problem of Corporate Governance- Introduction and History- Code of Business Conduct- Code of Business Ethics. – Corporate Social Responsibility- Introduction – Implementation Generate Business Benefits.

UNIT – IV

(DL hrs=11)

Codes and Guidelines- Guidelines for Person in charge – Duties and Responsibilities of Person in charge- General Code of Corporate Governance- Guidelines- Rules and Regulations – Enforcement of Regulations- e-Governance.

UNIT – V

(DL hrs= 11)

International Corporate Governance –Germany – France- UNITED KINGDOM- USA- Corporate Governance in leading Indian Companies.

* self study

TEXT BOOK:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Swami Parthasarathy	Corporate Governance	New Delhi : Biztantra	fifth edition reprint 2008

BOOK FOR REFERENCE:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kesho, Prasad	Corporate Governance	New Delhi : Prentice Hall India	Fourth edition 2006
2.	Singh.S	Corporate Governance	New Delhi : Excel Books	third edition 2010

Semester : III
Core : - Special course
Special course
Title : Research Methods
Subject Code : MCM14S1
Credits : 3

Lecture Hours: 45**Objective:**

To impart basic knowledge of research

UNIT - I**(DL Hrs = 9)**

Research – Meaning – Scope and Significance – Utility research – Qualities of good researcher – Types of research – Research process Identification – Selection and formulation of research problems – Hypothesis – Research design.

UNIT - II**(DL Hrs = 9)**

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule – Questionnaire – Observation, interview and mailed questionnaire – Pre testing- pilot study and final collection of data.

UNIT - III**(DL Hrs = 9)**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Measures of Central tendency – Standard deviation.

UNIT - IV**(DL Hrs = 9)**

Correlation simple partial and multiple correlation- Test of significance ‘t’ Test – large sample and ‘f’ Test, test of significance for attributes – Chi-square test- ANOVA-One way –Two way- Multivariate and Factor analysis

UNIT - V**(DL Hrs = 9)**

Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

Theory 60% and Problems 40%.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kothari C.R.	Research Methodology	Sultan Chand & Sons	2004,2 nd edition

REFERENCE BOOKS

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Donal .R.Cooper	Business Research Methods	Tata McGraw Hill	2004,7 th edition
2.	Gupta S.P	Statistical Methods	Sultan Chand & Sons	2008,8 th edition
3.	William.G. Zikumund	Business Research Methods	South west publication	2003,2 nd edition

Semester : III
Elective : I
Title : Investment Management
Subject Code : MCM14E1
Credits : 4

Lecture Hours: 71

Objectives:

- This Paper provides major components of the entire investment management process and show they are conceptually related and sequenced through.

UNIT - I**(DL hrs =14)**

Investment -meaning-Investment vs. Speculation and Gambling- Importance of investment-Factors favourable - Process-Media -Investment programme. The investment alternatives: Investor classification-Bonds-Preference-Equity-Derivatives-types of derivatives. (Alternative forms of investment: Government securities-Insurance-Mutual funds-Banks-Provident fund-Post office-Company deposits-Non-banking Finance companies-Land-House-Precious metals)*.

UNIT - II**(DL hrs =15)**

New issue market and Stock exchange in India: Relationship of New issue market and stock exchange- Role of new issue market-Distribution and mechanics of floating new issues-Development in new issue market. Stock exchange: Functions-Mechanics of trading-Developments-Important stock markets in India. Securities Exchange Board of India: Listed companies and model code of conduct-Investor grievances and education-Ombudsman 2003-National stock exchange and arbitration-Prohibition of insider trading-Investor protection fund.

UNIT - III**(DL hrs =14)**

Risk: Systematic and unsystematic. Fundamental analysis: Economic, Industry, Company analysis. Technical analysis-assumptions-Dow theory-support and resistance areas-Charts-Odd lot theory-Short sales-Confidence index-Breadth of the market-Relative strength-Moving average analysis-Efficient market theory.

UNIT - IV**(DL hrs =14)**

Portfolio analysis: Traditional vs. Modern portfolio analysis-Rationale of diversification of investments-Markowitz theory-Sharpe's model. Portfolio selection: Capital Asset Pricing Model. Portfolio performance: Mutual fund-features-classification-Sharpe's, Treynor's and Jensen's performance index.

UNIT - V**(DL hrs =14)**

Portfolio revision - Techniques of portfolio revision: Formula plans –Rules for formula plans-Constant rupee value plan-Constant ratio plan-Variable ratio plan-Modifications of formula plans-Rupee cost average.

***Self Study**

Note: The question paper shall cover 100 % theory.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Preethi Singh	Investment Management	Himalaya Publishing house	18 th edition,2013

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Bhalla V.K.,	Portfolio Analysis and Management	S.Chand co ltd	7 th edition,2006
2.	PUNIT havathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing house	4 th edition,2005

Semester : III
Elective : I
Title : Enterprise Resource Planning
Subject Code : MCM14E2
Credits : 4

Lecture Hours: 71**Objectives:**

- To understand the concepts of Enterprise Resource Planning
- To understand the Enterprise Resource Planning techniques

UNIT - I**(DL hrs = 14)**

Introduction to ERP: Introduction – Evolution of ERP – Meaning – Growth – Advantages of ERP – Importance-Risks of ERP-Process risks-Technological risks-Implementation Issues

UNIT - II**(DL hrs = 15)**

ERP related technologies to business: Introduction – Business Process Reengineering (BRP) – Management Information System (MIS) – Data warehousing – Data mining – On-line Analytical Processing (OLAP) – Supply Chain Management-Product lifecycle management-Customer relationship management

UNIT - III**(DL hrs = 14)**

ERP-A Manufacturing Perspective: Introduction – CAD/CAM – Materials Requirement Planning (MRP) – CAD/CAM-JIT.

UNIT - IV**(DL hrs = 14)**

ERP Modules: Introduction-Functional modules of ERP software-Integration of ERP-Supply chain and Customer Relationship Applications

UNIT - V**(DL hrs = 14)**

Benefits of ERP: Introduction- Reduction of Lead-Time- On-Time shipment-Reduction in Cycle time-Improved Resource Utilization- Better customer satisfaction-Improved supplier performance-Increased flexibility-Reduced Quality costs-Improved Information accuracy and Decision-making capability.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Alexis Leon	Enterprise Resource Planning.	Tata McGraw Hill Company Ltd.	2010,2 nd Edition

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Brady, Monk,Wagner	Enterprise Resource Planning.	Thomson course Technology,	2009,2 nd edition
2.	Pankaj Sharma	Enterprise Resource Planning	APH Publishing Corporation	2009, 1 st edition

Semester : III
Title : Information Security - Level II
Subject Code : NM13IS2
Credits : 2

Lecture Hours: 26

Objective

This course aims on introducing the theory and practice of designing and building secure computer systems that protect information and resist attacks. It covers all aspects of cyber security including network security, computer security and information security.

UNIT - I **(DL hrs = 5)**

Information security: History of IS-What is security?-characteristic of IS-components of I system –security system life cycle model.

UNIT - II **(DL hrs = 6)**

Cryptography: Concepts and techniques- plain text and cipher text- Encryption principles- Cryptanalysis-cryptograph algorithm- Cryptograph tools
 Authentication methods-passwords-keys versus passwords-Attacking Systems via passwords- Password verification

UNIT - III **(DL hrs = 5)**

Fire walls: Viruses and worms- Digital rights management--What is firewalls- Types of Fire wall-Design Principles of Firewall

UNIT - IV **(DL hrs = 5)**

Hacking: Hacker hierarchy-password cracking-Phishing- Network Hacking- Wireless hacking.-Windows hacking- Web hacking- Ethical hacking

UNIT - V **(DL hrs = 5)**

Case studies: DNS, IP SEC- Social media

TEXT BOOK

S.No	Author	Title of book	Publisher	Year of publication
1	Dr.Michael E. Whitman, Herbert J. Mattord	Principles and Practices of Information Security	Course Technology Cengage Learning	4 th edition, 2012
2	Atul Kahato	Cryptography and Network Security	McGraw Hill Education	3 rd Edition 2012
3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	2 nd Edition 2009
4	Devan N. Shah	Information Security Principles and Practice	Wiley India	2 nd edition 2009

Semester : IV
Core : 13
Title : **Banking And Insurance**
Subject Code : MCM1414
Credits : 4

Lecture Hours: 71

Objective:

- To make the students aware about the latest developments in the field of banking law.
- To enable the students to understand modern banking practices.
- To acquaint the students with basic principles of Insurance and study the impact of Life and General Insurance

UNIT - I (DL Hrs = 14)

Banking-Definition-Role and Functions of Banks-Structure of commercial Banks in India-Public, Private and Foreign Banks. Relationship between Banker and Customer-Customer Accounts with the Banker. Recent Developments in Banking Industry.

UNIT - II (DL Hrs = 15)

Laws relating to Negotiable Instrument-Endorsement-Crossing of Cheque-Payment of Cheque-Collection of Cheque-Bills of exchange and Promissory Notes-Rights and Liabilities of Parties to Negotiable Instrument. Electronic Clearing service (ECS), Electronic funds Transfer (EFT), Tele banking , and Electronic Cheque-(Credit Cards-Debit Cards-Smart Cards)*-Risks in E-Banking.

UNIT - III (DL Hrs =14)

Concept of Risk-Classification of Risk-Meaning of Peril and Hazard-Types of Risk-Techniques of Risk Management and Control –Risk Identification-sources of Risk-Measurement-Guidelines of assessing Risk-Risk Management by Individuals and corporations-Basel 3 - capital adequacy-Asset liability management

UNIT - IV (DL Hrs = 14)

Insurance-Purpose and need-Benefits of Insurance-Functions of Insurance-Importance of Insurance-Principles of Insurance-Nature of Insurance contract-Types of Insurance contract-Assurance Vs. Insurance, Gambling vs. Insurance-Classification of Insurance-Life Insurance-Features-Advantages-Types of Life Insurance Plans

UNIT -V (DL Hrs = 14)

General Insurance-Fire Insurance-Principles-Types-Marine Insurance-Principles-Types-Scope-Motor Vehicle Insurance-Types-Principles-Health Insurance-Types-Principles-Scope-Miscellaneous Insurance

***Self study**

TEXT BOOK:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jyotsna Sethi,Nishwan Bhatia	Elements of Banking and Insurance	Hall of India P Ltd	2010, fifth edition

BOOK FOR REFERENCE:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Alka Mittal	Principles of Insurance and Risk Management	SL Gupta S.Chand & Sons	2010, fourth edition
2.	Varshney P.N.	Banking Law & Practice	Sultan Chand & Sons	2009, third edition
3.	Periasamy P	Principles and Practices of Insurance	Himalaya Publishing House	2009, fifth edition

Semester : IV
Core : 15
Title : **Management Accounting**
Subject Code : MCM1415
Credits : 4

Lecture Hours: 86**Objectives:**

- To study the managerial aspect of accounting
- To know the tools and techniques of financial analysis
- To learn the techniques for management of current assets

UNIT I**(DL hrs = 18)**

Nature and scope of Management Accounting – Meaning - Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting – Tools and Techniques of management accounting. Analysis and interpretation of financial statements – Ratio analysis – Meaning, nature, use and limitations – Liquidity ratios - Long-term financial position – Profitability ratios – activity ratios.

UNIT II**(DL hrs = 17)**

Fund flow Analysis – Cash flow analysis

UNIT III**(DL hrs = 17)**

Marginal costing – Meaning – Techniques – Objectives – Cost volume Analysis - Break-even analysis - application of marginal costing for business decision making.

UNIT IV**(DL hrs = 17)**

(*Budgeting and Budgetary control – Meaning, characteristics of good budgeting – Budgetary control) – Classifications and types of budgets, Sales budget, Production budget- Cost

of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting – activity based budgeting.

UNIT V

(DL hrs = 17)

Standard Costing and Variance Analysis – meaning, advantages and limitations - computation of Materials, Labour and Overhead Variance

Note : Questions shall be distributed between theory 20% and problems 80%..

***Self Study**

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Sharma R.K., Shashi K.Gupta, Neeti Gupta	Management Accounting	Kalyani Publishers	Second revised edition 2010

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Bhattacharya S.K.	Accounting and Management	Vikas Publications	10 th edition 2010
2.	Iyengar S.P.	Cost and Management Accounting	Sultan Chand & Sons	8 th edition ,2009
3.	Jain and Narang	Cost and Management Accounting	Kalyani Publications	13 th edition – reprint 2010
4.	Maheshwari S.N	Management Accounting	Sultan Chand & Sons	12 th edition 2010
5.	Pillai R.S.N.& Bhagavathi	Management Accounting	S.Chand & Co.	16 th edition 2009

Semester : IV
Core : 16
Title : **Financial Markets And Services**
Subject Code : **MCM1416**
Credits : 4

Lecture Hours: 71

Objectives

- To provide knowledge about the financial markets and services
- To provide an overview of the financial system in India and functioning of various segments of the financial markets and instruments traded in those markets

UNIT - I**(DL hrs =15)**

Financial system in India: Functions of Financial system- Financial concepts- Financial assets- Financial intermediaries-Financial markets-classification. Capital market: Industrial securities market-Government securities market-Long term loans market-Mortgages market-Financial guarantees market. New issues market: Functions of new issue market-Advantages-Methods of floating new issues-Guidelines for new issue-Players in the new issue -Recent trends.

UNIT - II**(DL hrs =14)**

Stock Exchange: Recognition- Organization -Listing of securities-Advantages of listing-Registration of stock brokers-Procedure-code of conduct-Functions-Kinds-Method of trading-Online trading-National stock exchange-Depository activities and process-National Securities Depository Ltd and Central Securities Depository Ltd.

UNIT - III**(DL hrs =14)**

SEBI: Objectives and Functions-SEBI guidelines for primary and secondary market. Money market: Importance-Composition- Features of a developed money market- Features of Indian money market -Call money market-Commercial bills market-Discount market-Acceptance market-Treasury bill market-Commercial paper-Certificate of deposit- Short term loan market-Foreign exchange market.

UNIT - IV**(DL hrs =14)**

Financial services: Classification-features-importance. Merchant banking: Meaning-Services. Hire purchase: Features-Hire purchase vs Credit sale and Installment sale .Leasing: types-Merits and Demerits-problems-Hire purchase vs Leasing. Venture capital: Features-Scope-Importance-(Mutual funds: Types-Importance-Risks)*.

UNIT - V**(DL hrs =14)**

Factoring: Functions-Types-Merits and Demerits- Securitization of debt: Working-Types of securities-Benefits- Securitization and banks. Derivatives: Meaning-forwards-futures-options-swap-Credit rating: functions- benefits - credit rating agencies in India.

Self Study*TEXT BOOK**

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gordan E, Natarajan	Financial markets and services	Himalaya Publishing House	Reprint 2001

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Avadhani V.A.	Marketing of Financial Services	Himalaya Publishing House	3 rd edition Reprint
2.	Gurusamy S	Financial Services	Tata McGraw Hill Publishing co.Ltd.	2 nd edition Reprint 2009

Semester : IV
Elective : II
Title : Indirect Tax
Subject Code : MCM14E3
Credits : 4

Lecture Hours: 71

Objectives:

This syllabus is designed to provide knowledge about the basic concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.

UNIT – I

(DL hrs = 14)

Tax – definition and general characteristics – direct and indirect taxes – comparisons – merits and demerits of direct and indirect taxes. (Proportional, Progressive Taxation – Canons of Taxation – Shifting and Incidence of Taxation. Effects of taxation on production, distribution and consumption)*

UNIT - II

(DL hrs = 14)

The Central Excise Duties: Union excise duties at present excise duty & sales tax objectives Central Excise & Scale Act 1944 – Important definitions – Levy & collection of duty – Valuation of excisable goods powers and duties of officers & hand holders – Transportation by sea special provisions relating to salt – Excise duty with reference to small scale Industries & exports – Recent amendments in the budget proposal.

UNIT - III

(DL hrs = 15)

The Customs Duties Act: Types of customer tariff import & export duties in India objectives – The customs Act. 1962 important definitions- power to prohibit importation and exportation of goods detection of illegally imported goods - prohibition of disposal prevention & detection of illegal export of goods- Levy & exemption of customs duties conveyance carrying imported or exported goods -seizers & arrest confederating of goods - conveyance & imposition of penalties -appeal & revision.

UNIT - IV

(DL hrs = 14)

The Central Sales Tax Act 1956 – Definitions- Sale of purchase of goods in the course of inter-state trade or commerce- Sale of purchase of goods in the course of inter-state trade or commerce- Sale of Purchase goods outside a state-Sale of purchase in the course of import or export- Purchase in the course of import or export inter-state sales tax & rate of tax- Determination of turnover- Procedure for levy & collection – Authorities distribution of proceeds offences & penalty.

UNIT - V

(DL hrs = 14)

Service Tax – Meaning – Salient Features -Taxable Services- Advantages -Registration, Payment of tax etc. Value Added Tax – Meaning- Definitions-Salient features- advantages-Methods - Registration under VAT composition scheme – Rates & levy of tax under VAT.

***Self study**

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Radhakrishnan P	Indirect Taxation	Kalyani publishers	2011 IV Edition

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Balachandran	Indirect Taxation	Sultan Chand & Sons	2010 VI Edition
2.	Manoharan T.N, Hari G.R	Income Tax, VAT & Service Tax	Snow White Publications Pvt Ltd.	2010 XVI Edition

Semester : IV
Elective : II
Title : Retail Management
Subject Code : MCM14E4
Credits : 4

Lecture Hours: 71

UNIT – I

(DL hrs=14)

Retailing-Introduction-meaning-significance of retailing-functions of retailing-types of retailers- Retailing in India-Emergence of organised retailing in India-Retailing ethics-career opportunities in Retail-FDI in India. Retail Formats: Meaning- types – Models-Theories of retail development – Concept of Life Cycle in Retail- Business Models in Retail.

UNIT – II

(DL hrs =14)

Customer Buying Behaviour-Need-Factors influencing the retail shopper- Customer Decision Making Process- Identification of a need- Evaluating Alternatives. Retail Strategy-definition-identifying options-setting objectives-develop strategic plan-evaluate and control. Retail Franchising-types of franchising- advantages and disadvantages of franchising- International Franchising scene- Franchising in India- Legal issues in Franchising in India.

UNIT – III

(DL hrs =15)

Retail Merchandising- evolution of Merchandising-factors affecting the merchandising function- merchandiser role and responsibilities- buyer role and responsibilities – concept of Life Style Merchandising. Retail Pricing-concept of retail price-elements- determining the price-retail pricing policies-evaluating merchandise performance- ABC analysis, Sell Through Analysis, Multiple Attribute method- margin return on investments.

UNIT - IV**(DL hrs =14)**

Organisation Structure- Creating organization structures – Organisation structure in retail- Human Resource management in Retail-identifying the various roles in organization- recruitment and selection- training- motivation- evaluation of performance.

Retail Store Operations-Key roles in a store environment - customer service - components of retail operations - Store Administration and management of the Premises.

UNIT - V**(DL hrs =14)**

Retail Marketing- role of marketing in retail- retail marketing mix- STP Approach- retail Image. Retail Communication Mix- Advertising- sales promotion-public relations and publicity- POP Displays. Service Retailing- concept of customer service- importance of service in retail customer service- measuring the Gap in Service- Customer Information and Enhancing Loyalty- CRM- Retail Selling Process.

***Self study**

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Swapna Pradhan	Retailing Management Text and cases	Tata McGraw Hill Publishing Company LTD, New Delhi, ,	2009 -3 rd edition

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Andrew. J.Newman and Peter Cullen	Retailing Environment and Operations	Vikas Publishing House Pvt, ltd, Delhi	2011- 9 th Edition
2.	Michael Levy, Barton.A.Weitz, Ajay Pandit	Retailing management	Tata Mc Graw Hill	2010-7 th reprint.

Semester : IV
Advanced Learner course
Title : Customer Relationship Management
Subject Code : MCM1418
Credits : 5

Objectives:

- To know the CRM Concepts.
- To learn the concept E-CRM.
- To integrate the CRM with ERP and Data Warehouse.

UNIT - I

Introduction and significance of CRM-Benefits-CRM strategies for building relationship- the emerging trends and issues –CRM in the Internet ERA- CRM issues and problems.

UNIT -II

E-CRM: CRM to E-CRM- Differences- Web experience- Market dynamics relating to CRM- Need to adopt E-CRM- Basic requirements- Three dimensions –Customer interaction- Problems with E-CRM solutions – E-CRM tools.

UNIT -III

CRM process: Introduction and objective of a CRM process- CRM Business transformation-CRM Implementation- The warnings of implementation-A frame work for successful CRM- Implementing CRM: A step by step process.

UNIT -IV

Integration of CRM with ERP systems - Role of CRM Managers.

UNIT - V

Integration of CRM with data warehouse.

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Peeru Mohammed, Sagadevan	Customer relationship marketing	Vikas Publishing House	2005, 5 th edition

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Sheth, Parvatiyar, Shainesh	Customer Relationship Management	Tata Mc Graw Hill Publishing Ltd	2004, 4 th edition
2.	Venkata Ramana V. And Somayajulu G.	Customer Relationship Management	Excel Books	2005, 6 th edition

Semester : IV
Advanced Learner course
Title : Services Marketing
Subject Code : MCM1417
Credits : 5

Objective:

To provide knowledge regarding Services Marketing

UNIT – I

Introduction – Reasons for growth in service sector – Role of services in an economy – Services: Indian Scenario - Types of services - Characteristics of services - Difference between goods and services - Need for service

UNIT - II

Marketing management process for services: Organisation marketing planning, Analysing marketing opportUNIT ies, Selecting target market, developing the service marketing mix, managing and controlling marketing effort.

UNIT - III

Consumers in Service Industry - Introduction - Buyer characteristics: Cultural Factors, Social Factors, Personal Factors, and Psychological Factors.

UNIT - IV

Buyer Decision – making process: Problem recognition, Information search, Evaluation of alternatives, Purchase of service, Post –Purchase decision - Comparison of individual consumer and organizational buyer behaviour for services.

UNIT - V

Service Marketing Mix - Introduction - Elements of service marketing mix: Service Product, Price, Place, Promotion, People, Process, and Physical evidence. Service quality management - Determination – Managerial process of service quality

TEXT BOOK

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Helien Woodruffe	Services Marketing	Macmilan India Ltd	Reprint 2005

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Rajendra Nargundkar	Services Marketing	Tata Mc Graw Hill Publishing Company ltd	Second Edition, 2006
2.	Vasanti Venugopal and Raghu V.N,	Services Marketing	Himalaya Publishing House	First Edition Reprint on 2006.

Semester : IV
Title : Project Work
Subject Code : MCM12PROJ
Credits : 5

Lecture Hours: 9

Organization of the project:

The students are to take up an individual project work compulsorily for 100 marks.

Project timeframe:

The students should choose a research topic for the project in the beginning of the IV semester and submit the report by the end of the IV Semester.

Areas of the project:

Marketing, Finance, Human Resource

Monitoring of the project:

The students will be allotted a guide and the project work undertaken will be assessed by the guide on a regular basis.

Scheme of evaluation:

Dissertation	75 marks
Viva Voce	25 marks
Total	100 marks

Evaluation done by:

The evaluation of the project work and the conduct of the viva voce will be done by the guide and the external examiner.

M.SC (MATHEMATICS)

Semester : II
Inter Disciplinary Course
Title : Financial and Management Accounting
Subject Code : MCM11A3
Credits : 5

Lecture Hours: 75

Objectives:

- To know the basic accounting methods
- To enhance the students knowledge on treatment of accounts practically
- To know the tools and techniques of financial Analysis
- To learn the techniques of management of current assets

UNIT - I

(DL hrs = 14)

Accounting; Definition-Objectives, advantages, accounting concepts and conventions- Methods of Accounting-Double Entry System-Basic books of Accounts-Journal-Ledger-Preparation of Trial Balance.

UNIT - II**(DL hrs = 16)**

Final Accounts: Trading and Profit and Loss Account-Balance sheet of Sole Proprietary concern

UNIT - III**(DL hrs = 15)**

Analysis and interpretation of financial Statements-Comparative statements-Common size statements-trend analysis-limitations of financial analysis

UNIT - IV**(DL hrs = 15)**

Ratio Analysis-Meaning-Importance-Advantages and limitations-Classification of Ratios-profitability-Turnover-Solvency Ratios.

UNIT -V**(DL hrs = 15)**

Working Capital –Concepts, Kinds, Importance of Working Capital-Working Capital requirements and their computations

Note: 20% Theory and 80% for Problems

BOOKS FOR REFERENCE

S.No	Author Name	Book Name	Publisher	Year & Edition
1.	Jain & Narang	Advanced Accounting	Kalyani Publications	18th edition, 2012
2.	Reddy & Murthy	Financial Accounting	Margham Publications	11 th Revised Edition Reprint 2013
3.	Shashi.k.Gupta R.K.Sharma	Management Accounting	Kalyani Publications	Latest edition 2012