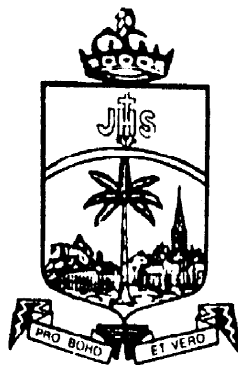




**M.Com.**  
**SYLLABUS : 2012**

**CHOICE BASED CREDIT SYSTEM  
(CBCS)**



**St. JOSEPH'S COLLEGE (Autonomous)**

*Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC*

*College with Potential for Excellence by UGC*

**TIRUCHIRAPPALLI - 620 002, INDIA.**





## FEATURES OF CHOICE BASED CREDIT SYSTEM

### PG COURSES

The Autonomous (1978) St. Joseph's College, accredited with Five Star status in 2001, Re-accredited with **A+ Grade** from NAAC (2006), Re-accredited with **A Grade** from NAAC (3<sup>rd</sup> cycle), had introduced the Choice Based Credit System (CBCS) for PG courses from the academic year 2001-2002. As per the guidelines of Tamil Nadu State Council of Higher Education (TANSICHE) and the Bharathidasan University, the College has reformulated the CBCS in 2008-2009 by incorporating the uniqueness and integrity of the college.

### OBJECTIVES OF THE CREDIT SYSTEM

- \* To provide mobility and flexibility for students within and outside the parent department as well as to migrate between institutions
- \* To provide broad-based education
- \* To help students learn at their own pace
- \* To provide students scope for acquiring extra credits
- \* To impart more job oriented skills to students
- \* To make any course multi-disciplinary in approach

### What is credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. For viability and conformity to the guidelines credits are awarded irrespective of the teaching hours. The following Table shows the relation between credits and hours.

Sem.	Specification	No. of Papers	Hour	Credit	Total Credits
I - IV	Core Courses (Theory & Practical)	14	6	14 x 5	70
	Project	1	--	1 x 5	05
I - IV	3 - Core Electives	3	4	3 x 4	12
	1 - Soft Skill Course (Common) (IDC-1)				
	1 - Inter Dept. Courses (IDC-2)	2	4	2 x 4	08
I - IV	SHEPHERD - Extension Activity	~	70	5	05

**Total Minimum Credits** **100**

**Other Additional Credits (Dept. Specific)** **....**

However, there could be some flexibility because of practicals, field visits, tutorials and nature of project work.

For PG courses a student must earn a minimum of 100 credits. The total number of courses offered by a department is 20. However within their working hours a few departments can offer extra credit courses.

### **Course Pattern**

The Post Graduate degree course consists of three major components. They are Core Course, Elective Course and Inter Departmental Course (IDC). Also 2 compulsory components namely Project / Project related items and SHEPHERD, the extension components are mandatory.

### **Core Course**

A core course is the course offered by the parent department, totally related to the major subject, components like Practical, Projects, Group Discussions, Viva, Field Visits, Library Record form part of the core course.

### **Elective Course**

The course is also offered by the parent department. The objective is to provide choice and flexibility within the department. The student can choose his/her elective paper. Elective is related to the major subject. The difference between core course and elective course is that there is choice for the student. The department is at liberty to offer three elective courses any semester. It must be offered at least in two different semesters. The staff too may experiment with diverse courses.

### **Inter Departmental Course (IDC)**

IDC is an inter departmental course offered by a department for the students belonging to other departments. The objective is to provide mobility and flexibility outside the parent department. This is introduced to make every course multi-disciplinary in nature. It is to be chosen from a list of courses offered by various departments. The list is given at the end of the syllabus copies. Two IDCs must be taken by students which are offered in Semester II & III. In

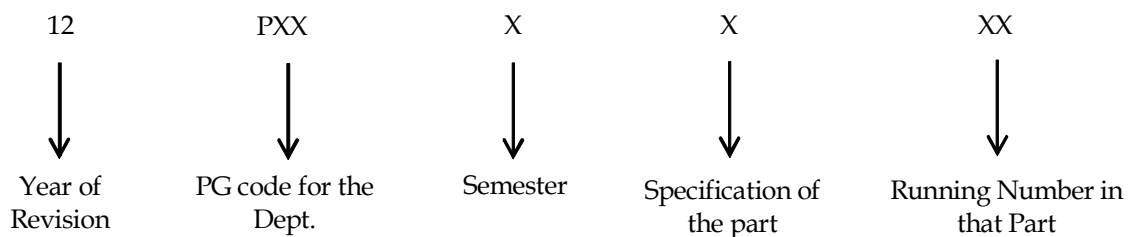
semester II, a common IDC, Soft Skills is to be offered by JASS (Joseph Academy of Soft Skills).

**Day College (Shift-I) student may also take an IDC-2 from SFS (Shift-II) course and vice versa**

The IDC are of application oriented and inter-disciplinary in nature.

**Subject Code Fixation**

The following code system (9 characters) is adopted for Post Graduate courses:



01 – Core Courses: Theory & Practical

02 – Core electives

03 – Additional Core Papers (if any)

04 – Inter Departmental Courses

05 – Project

06 – SHEPHERD

**CIA Components**

The CIA Components would comprise of two parts: (1) Test Components conducted by Controller of Examination (COE) and (2) Teacher specific component. The two centralized tests will be conducted by the COE (Mid-Semester Test & End-Semester Test) for 30% each administered for 2 hours duration. The remaining 40% would comprise of any three components as listed below and will be carried out by the faculty concerned for that paper.

- \* Assignment, Quiz (Written / Objective), Snap Test, Viva-Voce, Seminar, Listening Comprehension, Reading Comprehension, Problem Solving, Map Reading, Group Discussion, Panel Discussion, Field Visit, Creative Writing, Open Book Test, Library Record, Case Study, etc.

- \* As a special consideration, students who publish papers in referred journals would be exempted from one of the teacher specific internal components in one of the papers. At the beginning of each semester, the four internal components would be informed to the students and the staff will administer those components on the date specified and the marks acquired for the same will be forwarded to the Office of COE.

### **Evaluation**

For each course there are formative continuous internal assessment (CIA) and semester examinations (SE) in the weightage ratio 50:50.

Once the marks of CIA and SE for each course are available, the Overall Percentage Mark (OPM) for a student in the programme will be calculated as shown below:

$$OPM = \frac{\sum_i C_i M_i}{\sum_i C_i} \text{ where } C_i \text{ is the credit earned for that course in any}$$

semester and  $M_i$  is the marks obtained in that course.

The Scheme of Over-all Results is as follows:

Class	PG	
	Arts (OPM)	Science (OPM)
SECOND	50 to 59.99	50 to 59.99
FIRST	60 to 74.99	60 to 79.99
DISTINCTION	75 & Above	80 & Above

### **Declaration of Result**

Mr./Ms. \_\_\_\_\_ has successfully completed M.Sc./M.A. degree course in \_\_\_\_\_. The student's overall average percentage of marks is \_\_\_\_\_ and has completed the minimum 100 credits. The student has also acquired \_\_\_\_\_ (if any) additional credits from courses offered by the parent department.

## M.Com. - Course Pattern

Sem	Code	Subject Title	HR	CR
<b>I</b>	12PCO1101	Advanced Corporate Accounting	7	5
	12PCO1102	Direct Taxation	7	5
	12PCO1103	Advertisement & Sales Promotion	6	5
	12PCO1104	Strategic Management	6	5
	12PCO1201A	Disaster Management (OR)	4	4
	12PCO1201B	Waste Management		
	<b>TOTAL</b>			<b>30</b>
<b>II</b>	12PCO2105	Research Methodology	7	5
	12PCO2106	Human Resource Management	7	5
	12PCO2107	Cost System & Cost Control	8	5
	12PCO2202A	Internet & E-Commerce (OR)	4	4
	12PCO2202B	Data Base Management System		
	12PSK2401	IDC 1 – Soft Skills	4	4
	<b>TOTAL</b>			<b>30</b>
<b>III</b>	12PCO3108	Financial Services	7	5
	12PCO3109	Quantitative Techniques	8	5
	12PCO3110	NGO Management	7	5
	12PCO3203 A	Corporate Governance (OR)	4	4
	12PCO3203 B	Cyber Laws		
	12PCO3402	IDC 2 - Financial Accounting for Managers	4	4
	12PCO3501	In-Plant Training (Documentation & Presentation)	--	2
	<b>TOTAL</b>			<b>30</b>
<b>IV</b>	12PCO4111	Global Financial Management	6	5
	12PCO4112	Business Ethics	6	5
	12PCO4113	Advanced Computerized Accounting	4	3
	12PCO4114	Software Lab for Advanced Computerized Accounting	2	2
	12PCO4115	Execution Excellence	6	4
	12PCO4502	Project Work	6	4
	<b>TOTAL</b>			<b>30</b>
<b>I - IV</b>	124601	SHEPHERD		5
<b>GRAND TOTAL</b>				<b>100</b>
<b>III</b>	Addl. Core 12PCO3301	Paper Presentation – 1 Credit per paper (Regional/National/International Seminars or Conference)		(2)
	12PCO3302	Paper Publication in Journals with ISBN / ISSN *		(4)
<b>TOTAL CREDIT INCLUDING ADDITIONAL CREDITS FOR ALL SEMESTERS</b>				<b>106</b>

\* International Publication – 2 Credits per paper / National Publication – 1 Credit per paper

## **ADVANCED CORPORATE ACCOUNTING**

### **Objectives**

- ❑ To enable the students to have working knowledge in corporate and special accounts.
- ❑ To provide knowledge on the features of emerging accounting practices such as Human Resources Accounting, inflation accounting and International Accounting Standards.

### **Unit - 1**

Amalgamation as merger, Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company-Accounting treatment as per AS 14 in the books of transferee company. (23 hrs)

### **Unit - 2**

Accounts of holding companies - Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings - Consolidated Balance Sheet as per Accounting Standard 21. (23 hrs)

### **Unit - 3**

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Business-Accounts of Banking Companies-Final accounts and Balance Sheet. (23 hrs)

### **Unit - 4**

Special Accounts - Accounts of Electricity Company, Farm Accounts, Hotel accounts, and Hospital accounts. (23 hrs)



## Unit - 5

Emerging Accounting Practices - Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

(13 hrs)

### Text Book

1. Shukla MC, Grewal TS & Gupta SC, (2011), 'Advanced Accounts' Volume I and II, S. Chand and Company Ltd., New Delhi.

### References

1. Jain and Narang, (2003), Advanced Accounting - Kalyani Publishers, New Delhi.
2. Gupta and Radhasamy, (2003), Advanced Accounts Vol. II - Sultan Chand and Sons, New Delhi.
3. Maheswari SN, (2003), Corporate Accounting - Vikas Publishing House, New Delhi.

**Theory 20%; Problems 80%**

## **DIRECT TAXATION**

### **Objectives**

- ❑ To help the students understand the basic concepts and provisions of Direct Taxes.
- ❑ To help the students compute income tax liability for various persons.

### **Unit - 1**

Basic concepts of Income - Incomes Exempt - Residential Status - Income from Salary - Income from House property. (21 hrs)

### **Unit - 2**

Computation of Income from Business / Professions-Chapter IV A - Introduction to DTAA - Computation of capital gains - Income from other sources. (21 hrs)

### **Unit - 3**

Computation of individual's income - Tax liability- Deductions U/S 80 - Tax Planning. (21 hrs)

### **Unit - 4**

Assessment of Firms - Assessment of companies - Assessment of Co-operative societies - Tax Planning. (21 hrs)

### **Unit - 5**

Wealth tax - Computation of wealth and tax liability. Tax authorities - Assessment - Tax deducted at source. (21 hrs)

### **Text book**

1. Dr. Vinod K Singhania, 'Direct Taxes', Taxman Publications Pvt. Ltd, New Delhi (Latest)

## **References**

1. Bagavathi Prasad, 'Direct Taxes', Wishwa Prakasam Publications, New Delhi (Latest)
2. Reddy and Hari Prasad Reddy, 'Income Tax', Margham Publications, Chennai. (Latest)

**Theory 20%; Problems 80%**

## **ADVERTISEMENT AND SALES PROMOTION**

### **Objectives**

- ❑ To give the students a basic knowledge of advertising as a means of sales promotion.
- ❑ To introduce the students to the modern method of advertising.

### **Unit - 1**

Advertising - Purpose, Scope and function - Classifications - Social and economic aspects of advertising, ethical issues in advertising - Need for advertising. (18 hrs)

### **Unit - 2**

Advertising process - Advertising strategy - Psychology - Effectiveness of advertising - Buying behavior - Audience perception - Setting advertising objectives, advertisement planning and organization - Advertisement copy. (18hrs)

### **Unit - 3**

Advertising media - Role of Media - Print media - Radio and Television - Online Advertising - Media research - Media selection - Advertising budget - Evaluation of effectiveness of advertising - Areas of assessment - Media testing. (18 hrs)

### **Unit - 4**

Sales Promotions - Scope - Function and importance - Sales promotion methods - Fundamental of successful selling - Case studies - Retail marketing. (18 hrs)

### **Unit - 5**

Salesmanship - Salesmen Recruitment and Training - Personnel selling - Skills for good salesmanship - Training of sales personnel - Motivating and evaluating sales personnel - Sales records - Rewarding good salesmanship - Case studies. (18 hrs)

### **Text Books**

1. Mahendra Mohan, (2006) Advertising Management, Tata McGraw Hill Publishing Co., Ltd., New Delhi. (Unit - 1 to 3)
2. Daver, (1980) 'Salesmanship & Advertising' Progressive Publishers Bombay. (Unit - 4 to 5)

### **References**

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha (2009), 'Marketing Management', Pearson Education, New Delhi.
2. Rathore (1990), 'Advertising Management', Himalaya Publishing House, New Delhi.
3. Pillai & Bhagavathi, (2000) 'Salesmanship', S. Chand & Co. Ltd., New Delhi.

## **STRATEGIC MANAGEMENT**

### **Objective**

- ❑ To enable students to acquire basic knowledge in Strategic Management process and implementation.

### **Unit - 1**

Strategic Management - Meaning and definition, Strategic Management Process - Forming Vision, Setting objectives, Crafting a Strategy, implementation and evaluation, Characteristics, Benefits of strategic management, Dysfunctions of strategic management.

(18 hrs)

### **Unit - 2**

Industry analysis and competitive environment. The macro environment - Demographic, political, social, cultural, technological and global environment - Assessing the impact of general environment. The Micro environment - The competitive environment - The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry. (18 hrs)

### **Unit - 3**

Evaluating company resources - Competitive capabilities - Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Primary and support activities.

(18 hrs)

### **Unit - 4**

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First-Mover advantages

and disadvantages. Strategy and competitive advantage over the Life Cycle. (18 hrs)

### **Unit - 5**

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighboring industries and change in government regulations. Response options - Prospecting, defending, and harvesting. Uncertainty - Impact of environmental development, ability to adjust. (12 hrs)

### **Text Book**

Robert A.Pitts and David Lei, (2007), Strategic Management-Building and Sustaining Competitive Advantage, Published by South - Western, Thomas Learning Inc. New Delhi.

### **References**

1. Arthur A. Thompson, Jr. and A.J. Strickland 111,(2003), Strategic Management - Concepts and cases, Tata McgrawHill Co., New Delhi.
2. John A.Pearce 11 and Richard B.Robinson,Jr, (2008), Strategic Management-Strategy Formulation and implementation, Tata McgrawHill Co, New Delhi.

## **DISASTER MANAGEMENT**

### **Objectives**

- ❑ To make the students understand the concept of Disaster Management.
- ❑ To acquire the knowledge of applications of Disaster Management at the initial level.

### **Unit - 1**

Natural Disasters - Meaning and nature of natural disasters, their types and effects. Natural Hazards: causes, distribution pattern, consequences and mitigation measures for Earthquake, Tsunami, Cyclone, Flood, Drought, Landslide, Avalanches, Volcanic eruptions, Heat and cold waves, Climatic change: global warming, sea level rise, ozone depletion. (12 hrs)

### **Unit - 2**

Man Made Disasters- Nuclear disasters, chemical disasters, biological disasters, building fire, coal fire, forest fire, oil fire, air pollution, water pollution, deforestation, industrial waste, road accidents, rail accidents, air accidents, sea accidents. (12 hrs)

### **Unit - 3**

Disaster Management- Effect to mitigate natural disaster at national and global levels. International strategy for disaster reduction. Concept of disaster management, national disaster management framework; financial arrangements; role of NGOs, Community - based organizations and media. Central, state, district and local administration; Disaster response; Police armed forces and other organizations. (12 hrs)

### **Unit - 4**

Disaster Management - Financing relief expenditure, legal aspects, rescue operations. Casualty management, risk management.



Emergency Management programme – Administrative setup and organization. (12 hrs)

**Unit - 5**

Hazard analysis, training of personnel, information management, emergency facilities and necessary equipment - Public awareness creation, preparation and execution of the emergency management programme. (12 hrs)

**Books for References**

1. R.B. Singh (Ed) Disaster Management, Rawat Publication, New Delhi, 2000.
2. H.K. Gupta (Ed) Disaster Management, Universities Press, India, 2003.
3. A.S. Arya Action Plan For Disaster Management, IIPA Publication New Delhi, 1994.
4. M.C. Gupta, Manuals on Natural Disaster management in India, National Centre for Disaster Management, IIPA, New Delhi, 2001.

## **WASTE MANAGEMENT**

### **Objectives**

- ❑ To introduce the concept of waste management.
- ❑ To understand the safety measures in handling various wastes.

### **Unit - 1**

Municipal solid waste: Definition - Sources and types of solid waste - Composition and its determinants of Solid waste - Factors influencing generation - Quantity assessment of solid wastes. Collection and Transfer of Solid waste - Factors affecting collection - Analysis of collection system - Collection routes - Preparation of master schedules. Transfer and Transport of wastes - Methods.

(12 hrs)

### **Unit - 2**

Sources of hazardous wastes - Effects on community - Terminology and classification - Storage and collection of hazardous wastes - Problems in developing countries - Protection of public health and the environment.

(12 hrs)

### **Unit - 3**

Biomedical and chemical wastes: Biomedical wastes - Types - Management and handling - Control of biomedical wastes. Chemical wastes - Sources - Domestic and Industrial - Inorganic pollutants - Environmental effects - Need for control - Treatment and disposal techniques - Physical, chemical and biological processes - Health and environmental effects.

(12 hrs)

### **Unit - 4**

Sustainable Techniques for Municipal Solid Waste Management: Introduction Segregation-Sorting-Composting-Vermi composting- Home composting- Recycling and Reuse- Incineration method-Scientific Land filling-Energy development . Composting, Incineration and Land filling: Definition and concepts-Palacode

Model-Namakkal Model -Thudiyalur Model -Anthiyur Model - Mohanur Model - Exnora Method -CEE method in Bangalore-Coimbatore Corporation Model in Vellalore -Bio medical system in Coimbatore. (12 hrs)

### **Unit - 5**

Disposal of Solid Wastes: Refuse disposal - Various methods - Incinerations - Principle features of an incinerator - Site selection and plant layout of an incinerator - Sanitary landfill- Methods of operation - Advantages and disadvantages of sanitary land fill - Site selection - Reactions accruing in completed landfills - Gas and leachate movement and control - Equipments necessary. (12 hrs)

### **Books for References**

1. Techobanoglous Thiesen Ellasen; Solid Waste Engineering Principles and Management, McGraw - Hill 1997.
2. A.D. Bhide and B.B. Sundaresan, "Solid Waste Management - Collection, Processing and disposal" Mudrashilpa Offset Printers, Nagpur, 2001.
3. Biomedical waste (Management and Handling) Rules, 1998.

## **RESEARCH METHODOLOGY**

### **Objective**

- ❑ To enable the students to understand the basic concepts of research methods.
- ❑ To make students to acquire skills set for social science research.

### **Unit - 1**

Meaning of Research - Objectives of Research - Motivation in Research - Types of Research - Research Approaches - Significance of Research - Research methods Versus methodology - Importance of knowing how research is done - Research process - Criteria of a good research - Problems encountered by researchers in India.

(22 hrs)

### **Unit - 2**

Research Problem - Meaning- Selecting the research problem - Necessity of defining the problem - Techniques involved in defining a problem - Meaning of Research Design - Need for research design - Features of a good design - Important concepts relating to research design - Types of Research Designs-Hypothesis-Types of hypotheses - Framing of hypotheses.

(22 hrs)

### **Unit - 3**

Census and sample survey - Implications of a sample design - Steps in sampling design - Criteria of selecting a sampling procedure - Characteristics of good sample design - Different types of sample designs - How to select a random sample - Random sample from an infinite universe - Complex random sampling designs - Collection of primary data - Observation method - Interview method - Collection of data through questionnaires - Collection of data through schedules - Difference between questionnaires and schedules - some other methods of data collection - Data cleaning - Collection of secondary data- Selection of appropriate method for data collection.

(20 hrs)

#### **Unit - 4**

Data processing, analysis and presentation - Testing of hypotheses - Statistical treatment - Descriptive, Z-test, T-test, X<sup>2</sup>-test, ANOVA, Correlation and Regression - Use of Statistical Package - Entering data using Spreadsheet - Functions and Formulas.

(25 hrs)

#### **Unit - 5**

Interpretation & Report writing - Meaning of interpretation - Need for interpretation - Techniques of interpretation - Precaution in interpretation - Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions for writing research reports.

(16 hrs)

#### **Text Book**

Kothari, C.R, (2008), Research Methodology Methods and Techniques, Wishwa Prakashan, New Delhi.

#### **References**

1. Wilkinson and Bhandarkar, (1999), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. Krishnaswami, O.R, (1993), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (1993), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (1998), Research Methodology, Mangal Deep, Jaipur.

## **HUMAN RESOURCE MANAGEMENT**

### **Objectives**

- ❑ To enable the students to gain a complete insight into different domains of HRM.
- ❑ To help them to have a thorough theoretical as well as practical knowledge of HR practices.

### **Unit - 1**

Human Resource Management - Evolution and Changing Environment - Objectives - Functions of HRM - Line and Staff view of HRM - HRM as a Profession - Future role of HRM - Human Resource Information System(HRIS) - Its role and relevance - Ethical Issues in HRM. (24 hrs)

### **Unit - 2**

Strategic HRM - Role of HRM in Corporate Goal Setting - Levels of Strategic Management - Models of Strategic HRM - Applications of Strategic HRM - HR Planning - Concept, Organization and Practices. (18 hrs)

### **Unit - 3**

Job Analysis - Components - Job Description and Specification - Recruitment - Characteristics and types - Selection Process - Tests and Interviews - Induction and Socialization - Performance Evaluation - Purpose - Factors affecting Performance evaluation- Performance Management System (PMS). (22 hrs)

### **Unit - 4**

Training and Development - Need and Importance - Assessment of employee training needs - Steps in training - Methods of Training - Management Development Programmes - Significance and Types - Career Planning and Development - Career Counseling, Job Rotation - Promotion and Transfer - Retirement and other Separation Processes. (23 hrs)

## **Unit - 5**

Compensation Administration - Developing a sound compensation Structure - Incentives and Benefits - Grievances Handling and Discipline - Collective bargaining - HRM in changing Environment - HRM in Virtual Organizations-International & Indian HR Practices. (18 hrs)

### **Text Book**

Pravin Durai, (2010), Human Resources Management, Pearson Education, New Delhi

### **References**

1. VSP Rao (2002), *Human Resource Management: Text & Cases*, Excel Books, New Delhi.
2. Edwin Flippo, (1984), *Personnel Management*, Tata McGraw Hill, New Delhi.
3. Stephen P. Robbins, (2007), *Organisational Behaviour*, Prentice Hall of India Ltd, New Delhi.

## **COST SYSTEM AND COST CONTROL**

### **Objectives**

- ❑ To enable the students to understand the Principles and procedures of advanced Cost accounting.
- ❑ To help the students apply the principles and procedures of cost accounting in different practical situations.

### **Unit - 1**

Costing System : Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance- Cost sheets - preparation of cost sheets-tenders- Reconciliation of Cost and Financial accountings -Introduction to Cost Accounting Standards. (25 hrs)

### **Unit - 2**

Process Costing - Normal Loss - Normal Gain - Abnormal Loss - Abnormal Gain -Equivalent production (FIFO method) - Equivalent production with opening stock - Equivalent production (Average Method) Inter Process Profits- Joint products and By-products. (27 hrs)

### **Unit - 3**

Standard Costing and Variance Analysis - Material Variance - Labour variance - Overhead variance - Sales variance. (20 hrs)

### **Unit - 4**

Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing - differential and direct cost. Total Quality Management: Introduction - Operationalising TQM - Six Sigma of TQM - Overcoming total quality paralysis - The missing link of TQM. (28 hrs)



## Unit - 5

Activity Based Costing: Meaning - definitions - Stages in Activity Based Costing - Purposes and benefits - Comparison with traditional method of costing - Target costing - Basics of Transfer pricing - Relevant costing. (20 hrs)

### Text Book

Alex K, 2012 "Cost Accounting", Pearson Education, New Delhi.

### References

1. Jain, S.P. and Narang, K.L. (2008), "Advanced Cost Accounting", Kaalyani publishers, New Delhi.
2. Charles T. Horngren, "Cost Accounting - A Managerial Emphasis" (19<sup>th</sup> edition) Prentice Hall of India (P) Ltd., New Delhi.
3. Ratnam, P.V., "Costing Adviser, Kitap Mahal, Allahabad.
4. Nigam Sharma, "Advanced Cost Accounting", Himalaya Publishing House, New Delhi.
5. Pillai, R.S.N. and Bagavathi, V. (2009), Cost Accounting, S. Chand & company Ltd., New Delhi.

**Theory 20%; Problem 80%**

## **INTERNET AND E-COMMERCE**

### **Objectives**

- ❑ To enable students gain knowledge about Internet & E-commerce and its various components.
- ❑ To help students learn the importance and application of electronic media for marketing of goods and services.

### **Unit - 1**

Internet- Evolution-Applications - services-World Wide Web & its origin - Types of web pages - URL - DNS ; E-Commerce - applications - advantages & disadvantages; Introduction to Mobile Commerce- its applications. (12 hrs)

### **Unit - 2**

Business Models for E-Commerce - Based on the relationship of transaction parties - Based on the relationship of transaction types - Introduction to E-CRM, E-SCM & E-logistics. (12 hrs)

### **Unit - 3**

E-Marketing: E-Marketing Vs Traditional marketing - E-marketing Value Chain-Browsing behavior model of E-commerce-online marketing & its advantages - E-advertising: Various means of E-advertising - E-branding: Elements of Branding - Spiral branding - Marketing Strategies (Permission marketing, Affiliate marketing & Viral marketing). (12 hrs)

### **Unit - 4**

E-Payment systems - Requirements - Digital Token - Credit Card - Smart Card - E-Cash - E-Cheque - Mobile Payments - Micro payment systems - Risk in E-payments system ; E-Banking - Online financial services in India - Features of E-Banking in India. (12 hrs)

### **Unit - 5**

E-Security; Network and website security risk - Types of Cyber crimes - E-business risk management issues - firewall concepts -

enterprise wide security framework, cryptographic; Encryption techniques - Digital signature; Private & Public key. (12 hrs)

**Text Book**

Joseph S. (2005), E-Commerce an Indian Perspective, Prentice hall of India Pvt Ltd. New Delhi.

**References**

1. Dr.K.Abirami Devi & Dr. M. Alagammai (2009), E-Commerce, 1<sup>st</sup> Edition, Margham Publications, Chennai
2. David Whitely (2008), E-commerce, Strategy, technologies and Applications, Tata McGraw-Hill Publishing company Limited, New Delhi.
3. Kamalesh N. Agarwala (2008), Business on the net, An introduction to the 'Whats' and 'Hows' of e-commerce macmilan india Limited, New Delhi.
4. Brian Mennecke and Troy Strader, "Mobile Commerce: Technology, Theory and Applications", Idea Group, 2003.

**(OR)**

## **DATABASE MANAGEMENT SYSTEM**

### **Objectives**

- ❑ To expose the students to Database Management Packages with an emphasis on business applications.
- ❑ To enable students to acquire programming skills related to Database.

### **Unit - 1**

Data base Management System - Meaning - Features - Data Structure and types - Advantages - Disadvantages - RDBMS - Features - Advantages and disadvantages - Oracle and Developer 2000 - SQL plus - Types of SQL Language - Data manipulation Language (DML), Data Definition Language (DDL), Data Transaction Language (DTL) & Data Retrieval language. (13 hrs)

### **Unit - 2**

Writing Select statements - Data types - Group by Clause, Having Clause, Where Clause & Order by Clause - Arithmetical operators Relational operators and Logical operators. Views and database objects - Need for joins - Set operators - Queries and sub-Queries. (11 hrs)

### **Unit - 3**

Programming Language (PL)/Structured Query Language (SQL) - Elements, Variables, Constants - Control Structure - Loop Structure - Writing blocks. (13 hrs)

### **Unit - 4**

Exception handling in PL/SQL - Procedure - Function - Built in functions - Packages - Triggers - Cursors - Attributes. (10 hrs)

### **Unit - 5**

Forms - 15 Module objects - Menu- Library reports - Data definition objects (6 types) Passing Parameters - Reports to report, forms to report - Graphics, Types, drill down graph, Passing Parameters between form and Graph. (13 hrs)

**Text Book**

Albert Lulushi, (2003), Oracle forms Developer's HandBook, Pearson Education (Singapore) Pte. Ltd, Indian Branch, New Delhi.

**Reference**

Ivan Bayross, (2002), Oracle Developer 2000 Forms 5.0, BPB Publications, New Delhi.

SEM-II  
12PSK2401

Hours/Week - 4  
Credits - 4

## **IDC-I: SOFT SKILLS**

### **Unit 1: Effective Communication & Resume Writing      12 Hours**

#### **Effective Communication**

Definition of communication, Process of Communication, Barriers of Communication, Non-verbal Communication, Johari Window, The Art of Listening, Kinesthetic, Production of Speech, Organization of Speech, Modes of delivery, Conversation Techniques, Dialogue, Good manners and Etiquettes.

#### **Resume Writing**

What is Resume? Types of Resume? Chronological, Functional and Mixed Resume, Steps in preparation of Resume.

### **Unit II: Group Discussion, Interview Skills & Team Building**

**18 hours**

#### **Group Discussion (GD)**

Group Discussion Basics, GD Topics for Practice, Points for GD Topics, Case-Based and Article based Group Discussions, Points for Case Studies, and Notes on Current Issues for GD.

#### **Interview Skills**

Common interview questions, Attitude, Body Language, The mock interviews, Phone interviews, Behavioral interviews.

#### **Team Building**

Team Vs Group - synergy, Stages of Team Formation, Dabbawala-Case Study-PPT, Broken Square-Exercise, Group dynamics, Win as much as you win- Exercise, Leadership - Styles, Work ethics.

### **Unit III: Personality Development, Attitude & Motivation      18 hours**

#### **Personality Development**

Self awareness, Assertiveness, Goal setting, Problem-solving, Conflict and Stress Management, Decision-making skills, Positive and Creative thinking, Lateral thinking, Time management.

## **Attitude**

Concept, Significance, Factors affecting attitudes, Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Difference between Personalities having positive and negative attitude.

## **Motivation**

Concept of motivation, Significance, Internal and external motives, Importance of self-motivation, Factors leading to demotivation.

## **Unit IV: Numerical Ability**

**8 hours**

- \* Average, Percentage
- \* Profit and Loss, Simple Interest, Compound Interest
- \* Time and Work, Pipes and Cisterns
- \* Time and Distance, Problems on Trains, Boats and Streams
- \* Calendar, Ratios and Proportions.

## **Unit- V: Test of Reasoning**

**8 hours**

### **Verbal Reasoning**

- \* Series Completion, Analogy
- \* Data Sufficiency, Assertion and Reasoning
- \* Logical Deduction

### **Non-Verbal Reasoning**

- \* Series
- \* Classification

## **References**

- \* Aggarwal, R.S. *Quantitative Aptitude*, S.Chand & Sons.
- \* Aggarwal, R.S. (2010). *A Modern Approach to Verbal and Non Verbal Reasoning*, S.Chand & Co., Revised Edition.
- \* Alex, K. (2009). *Soft Skills*. New Delhi, S. Chand & Company Ltd.

- \* Covey, Stephen. (2004). *7 Habits of Highly effective people*, Free Press.
- \* Egan, Gerard. (1994). *The Skilled Helper* (5<sup>th</sup> Ed), Pacific Grove, Brooks/Cole.
- \* Khera, Shiv (2003). *You Can Win*, Macmillan Books, Revised Edition.
- \* Murphy, Raymond. (1998). *Essential English Grammar*, 2<sup>nd</sup> ed., Cambridge University Press.
- \* Prasad, L.M. (2000). *Organizational Behaviour*, S.Chand & Sons.
- \* Ravindran, G., Elango, S.P.B., Arockiam, L. (2009). *Success through Soft skills*, IFCOT Publications.
- \* Sankaran, K. & Kumar, M. *Group Discussion and Public Speaking*, M.I. Pub, Agra, 5<sup>th</sup> ed., Adams Media.
- \* Schuller, Robert. (2010). *Positive Attitudes*, Jaico Books.
- \* Thamburaj, Francis (2009). *Communication Soft skills*, Grace Publications.
- \* Trishna's (2006). *How to do well in GDs & Interviews*, Trishna Knowledge Systems.
- \*\* Yate, Martin. (2005). *Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting\**





## **FINANCIAL SERVICES**

### **Objectives**

- ❑ To expose the students to the contemporary theory and practice of Indian Financial Services Sector.
- ❑ To familiarize the students with various types of Financial Services and their role in Social Change.

### **Unit - 1**

Financial Services – Features and Functions – Constituents of Financial Services – Evolution and Environment – Regulating Authorities of Financial Services – Indian Financial System, an Overview – Non-Banking Financial Companies – Recommendations of Kalyansundaram Committee Report. (23 hrs)

### **Unit - 2**

Merchant Banking – Scope, Functions and Issues – Regulations Governing Merchant Banking Activities – Lease Financing – Concepts and Classifications, Significance and Limitations – Funding aspects of Leasing – ICAI Guidelines. Hire – Purchase Financing and Consumer Credit – Concept and Legal frame Work. (18 hrs)

### **Unit - 3**

Factoring and Forfaiting – Meaning and Mechanism – Types of Factoring – Evaluation of Factoring business in India – Forfaiting – Meaning and Characteristics – Venture Capital Financing – Meaning and Types – SEBI Guidelines. (23 hrs)

### **Unit - 4**

Housing Finance – NHB Directions – NHB Guidelines – Housing Finance Scheme – Funding of HFCs – Insurance Services – Insurance Policies – Malhotra Committee Frame Work. (23 hrs)

## **Unit - 5**

Credit Rating - Purpose and Process - Credit Rating Services in India - National Depository System - Stock Markets - Primary Market and Secondary Market - OTCEI - NSE - BSE - Share Market Indices. (18 hrs)

### **Text Book**

Joseph Anbarasu et.al, (2008), Financial Services, Sultan Chand and Sons, New Delhi.

### **Reference**

Khan M.Y. (1998), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.

## **QUANTITATIVE TECHNIQUES**

### **Objectives**

- ❑ To acquire working knowledge in Operation Research and Resource Management Techniques.
- ❑ To help students to learn decision making techniques for cost minimization and profit maximization

### **Unit - 1**

Operation Research - Origin and Development - Role in decision making - Characteristics - Phases - General approaches. Linear Programming Problem - Applications and limitations - Formulation of LPP - Graphical and Simplex Method.

(28 hrs)

### **Unit - 2**

Transportation Problem - Moving towards Optimality - Stepping stone method - Unbalanced Transportation Problem- Assignment Problem.

(20 hrs)

### **Unit - 3**

Inventory Management - Types of inventory - Need for Inventory Control - Economic Order Quantity - Quantity Discount - EOQ with Shortage costs, Safety Stock and uncertainty -Queuing theory - Game theory.

(24 hrs)

### **Unit - 4**

Replacement Decision - Replacement Policy without change in money value. Replacement of items that fail completely (Group replacement) - Monte Carlos simulation.

(20 hrs)

### **Unit - 5**

Decision analysis - The EMV Criterion - EOL and EVPL Decision Tree Analysis - PERT/CPM (Without crash) - Construction of net work diagram - Simple CPM Calculation.

(28 hrs)

### **Text Book**

Kanti Swarup, (2009), Operations Research, Sultan Chand & Sons, New Delhi.

### **Books for References**

1. Gupta P,K&Manmohan (2005), Operation Research Quantitative Analysis, Sultan Chand and Sons, New Delhi.
2. Gupta P.K. & Hira D.S. (1998), Introduction to Operation Research, Sultan Chand & Sons, New Delhi.
3. Kapoor V.K. (2005), Operation Research, Sultan Chand & Sons, New Delhi.
4. Vora ND, (2006), Quantitative Techniques in Management, Prentice Hall of India Ltd., New Delhi.

**Theory 20%, Problems 80%**

## **NGO MANAGEMENT**

### **Objectives**

- ❑ To impart knowledge on working in NGOs/ effective running of NGOs.
- ❑ To help students to learn and teach financial administration and management to the beneficiaries of NGOs.

### **Unit - 1**

Introduction: NGOs - Definition - Meaning - Characteristics - Advantages - Limitations; formation of NGOs Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government.

(20 hrs)

### **Unit - 2**

Organizations and Management: Administration and Management - Levels of Organization Governing body - Function - By-law - Policies Making; Committees - Scope and Function; Membership - Types - Qualification - Disqualification; Meeting - Quorum - Minutes.

(22 hrs)

### **Unit - 3**

Marketing and Financial Management of NGOs: Marketing Strategy for NGOs - Project Mix - Project Addition - Project elimination; Promotion - Need - Methods - Fund Management - Narration- Sources; Grants/Scheme from Government - Eligibility - Procedure; Funds from abroad - Procedural guidelines - FCRA - Micro Finance; Maintenance of Accounts - Audit of Accounts.

(21 hrs)

### **Unit - 4**

Project Management: Projects - Definition - Meaning - Objectives - Types ; Process of Project Development - Project Writing - Problems in Project Formulation and Management - Evaluation of Projects - Project Audit.

(20 hrs)

## Unit - 5

NGOs and Tax Laws: Income tax 1961 - Income - Persons - Assessment year - Previous year; Section 11 (General Deductions) - Section 13 (Forfeiture of Exemption) - Section 34 A & B - Section 80G - TDS; Indirect tax liabilities. (22 hrs)

### Text Book

Dr. John Santiago Joseph, Louis Manohar, 'Practical Guide to Participative NGO Management', KIDS Trust Publications, TN, India.

### References

1. Snehlata Chandra: (2008), Non-Governmental Organizations - Structures, Relevance and function: Kanishka Publishing Distributors, New Delhi.
2. Goyal O.P. (2008), Strategic Management and Policy Issues, Isha Books, NGOs Publisher, Jaipur.
3. Ravi Shankar Kumar Singh: (2008), Role of NGOs in Socio - Economic Development: Abhijeet Publications, New Delhi.
4. Goel. S.L. Kumar R. (2008), Administration and Management of NGOs - Text and case Studies. Deep and Deep PVT Ltd., New Delhi.

## **CORPORATE GOVERNANCE**

### **Objectives**

- ❑ To make students to understand Corporate Governance
- ❑ To help students to evaluate the real time issues in Corporate Governance.

### **Unit - 1**

Evolution of Corporate Governance in India- Systems of Corporate Governance in India-Managing Agency System-Promoter System-Anglo-American System-Reform Processes-Conceptual Issues of Corporate Governance - Objectives and Purposes-Cornerstones and Principles- Theories-Conflicts- Corporate Governance and Value Creation- Business Ethics and Corporate Governance -Structures and Processes of Corporate Governance - BOD-Board Committees-Shareholders-Institutional Investors-Auditors-Banks. (12 hrs)

### **Unit - 2**

Corporate Governance code - Renowned Committees - Their Reports and Recommendations on Corporate Governance - Cadbury Committee Report - Greenbury Committee Report - Hampel Committee - OECD Principles on Corporate Governance - Blue Ribbon Committee Report - Corporate Governance system in various Industrialized Countries. (12 hrs)

### **Unit - 3**

Critical Analysis of Regulations and Enactments-Governance Issues-Developments of Corporate Governance Reforms in India-Recommendations of Various National Committees-Role of SEBI-Gaps in the present Enactments of Companies Act related to Corporate Governance - Gaps in Revised Clause 49 of Listing Agreement - Anomalies of Provisions of Companies Act with SEBI Regulations relating to Corporate Governance. (12 hrs)



#### **Unit - 4**

Corporate Governance Practice in India- Selection of sample-Statement of Company's Philosophy on code of Governance-Board of Directors-Subsidiary companies- Disclosures and Transparency-GB meetings-Means of communication and general shareholders-Compliance of Corporate Governance and Auditors' Certificates-Disclosure on Stakeholders' Interests- Evaluation of Governance Standard-CRISIL Corporate Governance Rating-ICRA Corporate Governance Rating-Method for examining the Quality and Effectiveness of Corporate Governance. (12 hrs)

#### **Unit - 5**

Corporate Governance movement in India-Unit Trust of India-Mutual Funds and Corporate Governance-Political Economy of Indian Corporate Governance-Articulation of Interest-Business Restructuring-Recommendations on CG-Structural Changes-Standard Code of CG-Disclosure norms-Social Responsibility of Business-Business Ethics-Environmental Issues-Policy for Customization and Code Servicing. (12 hrs)

#### **Text Book**

Subhash Chandra Das (2008), "Corporate Governance in India", Prentice-Hall of india Pvt. Ltd., New Delhi.

#### **Reference Books**

1. Vasudha Joshi, "Corporate Governance-The Indian Scenario", Foundations Books Pvt. Ltd., New Delhi.
2. Jayati Sarikar, "Corporate Governance in India", SAGE Publication (2012), New Delhi.
3. Sunita Upendra Sharma, "Corporate Governance in India", New Century Publications, (2009), New Delhi.
4. Sanjay Bhayana, "Corporate governance practices in India", Regal Publications,(2007), New Delhi.

## **CYBER LAWS**

### **Objectives**

- ❑ To expose the students to the basics of cyber laws.
- ❑ To enable students to learn laws and rules governing electronic commerce, contracts, IPRs etc.

### **Unit - 1**

Cyber space - meaning - interface of technology - scope - regulation . Cyber law: Meaning, scope of cyber laws - UNICTRAL model Law. (12 hrs)

### **Unit - 2**

Intellectual Property Issues in Cyber Space - Domain Names and Related issues- Copyright in the Digital Media - Patents in the Cyber World. (12 hrs)

### **Unit - 3**

Digital signature & Information Technology Act 2000 - Reasons - Aims - Objectives and Applications. Regulators under IT Act - Role of Certifying Authority- Digital Signature Certificates - Duties of the Subscribers. (12 hrs)

### **Unit - 4**

Electronic Contracts - Meaning - essential features - Legal, Security & Technical Issues in Cyber Contracts - Types of contracts - Employment Contracts - Consultant Agreements - Agreement related to sales - Non-Disclosure Agreements - Software Development & Licensing Agreements -shrink wrap contract - browse wrap contract - Escrow agreements- Provisions under Information Technology Act 2000. (12 hrs)

### **Unit - 5**

Cyber crimes - Types - Indian Penal Codes and Cyber crimes - Offences and Contraventions. (12 hrs)

**Text Book**

Vakul.Sharma, 2011 'Information Technology Law & Practice',  
Universal law publishing company, New Delhi.

**Books for References**

1. Yatindra Singh, 2010, 'Cyber Laws', Universal law publishing company, New Delhi.
2. Sood Vivek, 2001, 'Cyber Law Simplified', Tata McGraw-Hill Education, New Delhi.

## **FINANCIAL ACCOUNTING FOR MANAGERS**

### **Objectives**

- ❑ To acquaint students with the accounting Principles and practices.
- ❑ To make the students to be familiar with basics of cost accounting and Management accounting.

### **Unit - 1**

Introduction to Accounting: Objectives, Nature, Concepts and Conventions and Scope of Financial Accounting, Cost Accounting and Management Accounting; Management Accounting and Managerial Decisions; Management Accountants Position, Role and Responsibilities. (5 hrs)

### **Unit - 2**

Journal - Meaning - Recording of transaction in Journal - Ledger - Meaning - Posting into the Ledger - Balancing the Accounts - Preparation of Trail Balance. (10 hrs)

### **Unit - 3**

Financial Statements - Meaning - Definition - Preparation of Trading, Profit and Loss Account and Balance Sheet (Problems with Simple adjustments). (20 hrs)

### **Unit - 4**

Costs - Meaning - Definition - Types - Cost Accounting - Elements of Cost - Preparation of Cost Sheet. (12 hrs)

### **Unit - 5**

Marginal Costing - Meaning - Cost Volume profit Analysis - Break Even Analysis - Marginal Costing in Decision making.(13 hrs)

### **Text Books**

1. Grewal T.S. (1997), Double Entry Book Keeping, Published by Sultan Chand & Sons, New Delhi. (Unit - 1 to 3)

2. Jain & Narang (2009), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi. (Unit - 4)
3. Maheshwari S.N, (1998), Management Accounting, Published by Sultan Chand & Sons, New Delhi. (Unit - 5)

**Books for References**

1. Man Mohan and Goyal G.N, (1986), Principles of Management Accounting, Sahitya Bhawan, Agra.
2. Khan and Jain, (1997), Financial Management, Tata McGraw Hill, New Delhi.
3. Shukla M.C and Grwwal, (2000), Advanced Accounting, Sultan Chand & Sons, New Delhi.
4. Maheshwari S.N & Maheshwari S.K, (2005), Introduction to Accountancy, Vikas House Pvt Ltd, New Delhi.

## **GLOBAL FINANCIAL MANAGEMENT**

### **Objectives**

- ❑ To provide a detailed insight in to the financial management and Global Finance
- ❑ To familiarize the students with changing trend in economy and its implications.

### **Unit - 1**

Financial Management - Objectives - Financial planning - financial control - financial decision - making; scope of international finance - features of international finance - goals of international financial management - globalization - implications of globalization - Establishments of international organizations - MNCs and international trade - dominance of MNCs - Investment patterns - investment motives - merits and demerits of MNCs - recent trades.  
(18 hrs)

### **Unit - 2**

Foreign exchange - meaning - stock market and foreign exchange market - players - currencies commonly traded - trading house - dealing in the spot markets and forward markets - evolution of foreign exchange market in India.  
(15 hrs)

### **Unit - 3**

Foreign Direct Investment (FDI) - forms of FDI- reasons for firms investing in overseas - benefits to host countries - effects of FDI - implications for business - political risk.  
(18 hrs)

### **Unit - 4**

Cost of Capital for foreign investments - weighted average cost of capital for international projects - book value or market value - cost of various sources of funds - Capital Asset pricing model - all equity cost of capital for foreign projects - factors influencing MNC's cost of capital - comparing the cost of capital of developing countries.  
(20 hrs)

## **Unit - 5**

Designing global capital structure - meaning - Debt vs. Equity financing - types of leverage - Capital structure theory - Financial structure in global context - National financing patterns - National financial markets - Sources of external funds - Cost of capital of cross listed firms - Trading problems in global stock exchanges - Global capital structure - Innovative financing methods. (19 hrs)

### **Text Book**

Joseph Anbarasu (2010), 'Global Financial Management',  
Anne books Pvt. Ltd, New Delhi.

### **Books for References**

1. Eun & Resnick (2010), 'International Financial Management',  
Tata McGraw-Hill Publishing company Ltd., New Delhi.
2. P. Subba Rao (2012), 'International Business', Himalaya  
Publishing House Pvt. Ltd, New Delhi.

## **BUSINESS ETHICS**

### **Objectives**

- ❑ To appraise of and conscientism the students on ethical issues in business and managerial decisions.
- ❑ To make students aware of the social responsibilities of business.

### **Unit - 1**

Introduction to Business Ethics - Definition - Meaning - Nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics - Ethical Organization - characteristics of an ethical organization; Corporate Moral Excellence - Corporate Citizenship, Theories of Ethics - Utilitarian, Separatist and integrative view of ethics; Stages of ethical consciousness in business; Relationship between law and moral standards. (15 hrs)

### **Unit - 2**

Ethical issues in Human Resource Management - The Principle of ethical Hiring - Equality of opportunity - ethics and remuneration - ethics in retirement; Ethical issues in Operation and Purchase Management - Quality Control; Ethical Problems and dilemmas in Operations Management; Role of Purchase Manager - Code of ethics for purchases; Ethical issues in Global buyer - Supplier relationships. (15 hrs)

### **Unit - 3**

Ethical issues in Marketing Strategy - Ethical issues in Marketing Mix - Product - Price - Promotion - Place - Process - People - Physical evidence; Ethical issues and Consumerism - Consumer Protection - Consumer Welfare - Consumer delight - Consumer Rights. (15 hrs)

### **Unit - 4**

Ethical issues in Finance - ethical issues in mergers and acquisitions - hostile takeovers - insider trading - money laundering;



Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements – fictitious revenues – Fraudulent timing differences – Concealed liabilities and expenses – fraudulent disclosures and omissions – Fraudulent valuation of assets – ethical auditing. (23 hrs)

### **Unit - 5**

Corporate Social Responsibility (CSR) Meaning – Definition – Methods – Evaluation; Internal Stakeholders – Share holders – employees – management; External Stakeholders – Consumers – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management. (22 hrs)

### **Text Book**

Business Ethics and Corporate Governance, (2003), ICAI Center for Management Research, Hyderabad.

### **References**

1. AC Fernando, 2009, 'Business Ethics – An Indian Perspective', Pearson Education, New Delhi.
2. John R Boatright (2009), Ethics and the conduct of Business, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi.
3. Cyriac K, 2000, "Managerial Ethics and Social Issues – Readings and Cases", Reading material for Business Ethics, XLRI Jamshedpur.
4. Fr. McGrath, (2008), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
5. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd., New Delhi.

## **ADVANCED COMPUTERISED ACCOUNTING**

### **Objectives**

- ❑ To impart students with advanced knowledge and skills required in computerized accounting environment.
- ❑ To enable students to apply them using accounting packages.

### **Unit - 1**

Computerized Accounting - meaning - features - components- advantages - disadvantages - architecture of Computerized Accounting - Accounting Packages - kinds of Accounting Packages - Creation, Deletion and alteration of companies - Accounting Features. (6 hrs)

### **Unit - 2**

Accounts info - groups - various kinds of groups: Primary and secondary groups - creation, alteration & deletion of Primary and secondary groups - creation, alteration and deletion of ledgers - Vouchers: Types of Accounting vouchers - creation, alteration and deletion of voucher entries. Extraction of Daybook - Trial balance - Profit and loss account - Balance sheet - Configuration : General, accounting masters & voucher entries. (18 hrs)

### **Unit - 3**

Introduction to Cost Centre & Cost Category - creation, alteration and deletion of cost category - Creation, alteration and deletion of cost centres - Voucher entries using cost centres - Cost centre class - Budgets - creation, alteration and deletion of budgets - TDS - TCS - VAT - statutory features. (12 hrs)

### **Unit - 4**

Introduction to inventories - Inventory features -Inventory info - creation, alteration and deletion of stock group, stock category, stock item - Godown - Accounting vouchers using stock items -

inventory vouchers – Types of inventory vouchers – Purchase order processing – sales order processing – Pure inventory voucher entries.  
(12 hrs)

### **Unit - 5**

Payroll – bill wise details – interest calculation – multi currency dealing – reports – accounting reports – inventory reports. (12 hrs)

### **Text Book**

AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.

### **References**

1. Vishnu P. Singh (2010), “Tally. Erp 9”, Computech Publications Ltd., New Delhi.
2. Nadhani A.K and Nadhani K.K. (2005), ‘Implementing Tally’, BPB Publications, New Delhi.
3. Srinivasa Valaban (2006), Computer applications in Business, Sultan & Sons, New Delhi.

**SOFTWARE LAB FOR ADVANCED  
COMPUTERIZED ACCOUNTING**

**Objective**

- To give practical exposure to students in Advanced Computerized Accounting.
- ◆ Creation, alteration and deletion of companies and user defined Accounting groups.
- ◆ Creation, alteration and deletion of ledgers and Final accounts and Balance sheet preparations.
- ◆ Voucher entries in double entry mode.
- ◆ Voucher entries in single entry mode.
- ◆ Voucher entries using Cost Centres and Cost Categories.
- ◆ Creation and alteration of budgets and variance analysis.
- ◆ Voucher entries Applying VAT, TDS and TCS.
- ◆ Creation, alteration and deletion of inventory masters & Accounting voucher entries using stock items.
- ◆ Order processing and voucher entries using accounting and inventory vouchers.
- ◆ Payroll preparation and applying TDS and TCS.
- ◆ Voucher entries using bill wise details, interest calculation and multiple currencies.
- ◆ Generation of Accounting and Inventory Reports.



## **EXECUTION EXCELLENCE**

### **Objectives**

- ❑ To enable the students to equip with the skills required to excel in execution of tasks.
- ❑ To equip the students to formulate and implement various strategies required for execution excellence.

### **Unit - 1**

Thinking Strategies - Strategic thinking - meaning - questions- things included in Strategic thinking - Process consideration in Strategic thinking - Strategic thinking competencies - importance of Strategic thinking - characteristics of Strategic Thinkers - Points to be kept in mind in Strategic thinking. Lateral Thinking - meaning - why Lateral Thinking - when to use Lateral Thinking - Benefits of Lateral Thinking - Techniques used in Lateral Thinking - Who needs Lateral Thinking - How to use Lateral Thinking? - Conventional Vs Lateral Leaders - Questions asked by Lateral Leaders - becoming a Lateral leader. (20 hrs)

### **Unit - 2**

Interpersonal Strategies - Conflict Resolution - meaning - points to be understood before studying conflict resolution- sources of conflict - common reactions to conflict - role of perception in conflict - steps for Conflict Resolution - Conflict handling matrix - Functional and Dysfunctional outcome of conflict. Negotiation skills - process - styles - outcome - principles involved - negotiation model - being a negotiator - qualities of a negotiator. Level V leader - Becoming a level V leader - attributes of level V leader- the level V hierarchy. (20 hrs)

### **Unit - 3**

Implementation Strategies - Facing changes - meaning- characteristics - why changes - pace of changes - impact of resistance - Reasons for resistance - types of people in facing changes -

introducing change. Facing challenges – meaning – importance – path to facing challenges – benefits facing challenges. (15 hrs)

#### **Unit - 4**

Action Based Strategies - Risk taking – meaning – factors determining Risk Taking – Risk management – users of Risk Management – steps in Risk Management Effective decision making – meaning – approaches – methods – steps – Decision making at the work place. Corporate Mentoring – from mentors perspective from mentees perspective – mentoring Vs coaching – mentoring techniques – types of mentoring – mentoring traits – mentoring programme. (20 hrs)

#### **Unit - 5**

Behavioral Strategies - Motivation and staying motivated – meaning – finding reason for being motivated – staying motivated at work place – staying motivated in negative work environment – staying motivated during crisis Balancing work and life – meaning – work satisfaction – gender differences – responsibility of the employers and employees – ways of balancing work and life – handling professional and personal demands – organizing your desk. (15 hrs)

#### **Text Book**

Norman Vincent Peale (2008), 'Power of the Plus factor', Orient Paperbacks, New Delhi.

#### **Reference Books**

1. Daniel Goleman, (2006), 'Emotional Intelligence', Bantan Books.
2. Stephen R. Covey, 2004, 'The 7 habits of Highly Effective People, Free Press.

## **INTER DEPARTMENTAL COURSE – IDC**

### **BIOCHEMISTRY**

12PSK2401	SOFT SKILLS
12PBI3402	FIRST AID MANAGEMENT

### **BIOTECHNOLOGY**

12PSK2401	SOFT SKILLS
12PBT3402	APPLIED BIOTECHNOLOGY

### **BOTANY**

12PSK2401	SOFT SKILLS
12PBO3402	HORTICULTURE & LANDSCAPING

### **CHEMISTRY**

12PSK2401	SOFT SKILLS
12PCH3402	HEALTH CHEMISTRY

### **COMMERCE**

12PSK2401	SOFT SKILLS
12PCO3402	FINANCIAL ACCOUNTING FOR MANAGERS

### **COMMERCE (CA)**

12PSK2401	SOFT SKILLS
12PCC3402	CAREER PLANNING AND MANAGEMENT

### **COMPUTER APPLICATIONS**

12PSK2401	SOFT SKILLS
12PCA3402	COMPUTER APPLICATIONS FOR SOCIAL SCIENCES
12PCA3403	FUNDAMENTALS OF PROGRAMMING

### **COMPUTER SCIENCE**

12PSK2401	SOFT SKILLS
12PCS3402A	FLASH
12PCS3402B	WEB DESIGN



## **ECONOMICS**

12PSK2401	SOFT SKILLS
12PEC3402	INDIAN ECONOMY

## **ELECTRONICS**

12PSK2401	SOFT SKILLS
12PEL3402	COMPUTER HARDWARE

## **ENGLISH**

12PSK2401	SOFT SKILLS
12PEN3402	ENGLISH FOR MEDIA STUDIES

## **HISTORY**

12PSK2401	SOFT SKILLS
12PHI3402	INDIAN CONSTITUTION

## **HUMAN RESOURCE MANAGEMENT**

12PSK2401	SOFT SKILLS
12PHR3402	FUNDAMENTALS OF HRM

## **INFORMATION TECHNOLOGY**

12PSK2401	SOFT SKILLS
12PIT3402A	FLASH
12PIT3402B	WEB DESIGN

## **MATHEMATICS**

12PSK2401	SOFT SKILLS
12PMA3402	OPERATIONS RESEARCH

## **PHYSICS**

12PSK2401	SOFT SKILLS
12PPH3402	MODERN PHOTOGRAPHY

## **TAMIL**

12PSK2401	நுண்வகைகமைத்திறன்கள்
12PTA3402	அரசுப்பணித்தேர்வுத் தமிழ் - I