

M.Com.
SYLLABUS - 2014

SCHOOLS OF EXCELLENCE
with
CHOICE BASED CREDIT SYSTEM (CBCS)



SCHOOL OF MANAGEMENT STUDIES
St. JOSEPH'S COLLEGE (Autonomous)

Accredited at 'A' Grade (3rd Cycle) by NAAC
College with Potential for Excellence by UGC
TIRUCHIRAPPALLI - 620 002, INDIA

SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS)

POST GRADUATE COURSES

St. Joseph's College (Autonomous), a pioneer in higher education in India, strives to work towards the academic excellence. In this regard, it has initiated the implementation of five "Schools of Excellence" from this academic year 2014 – 15, to standup to the challenges of the 21st century.

Each School integrates related disciplines under one roof. The school system allows the enhanced academic mobility and enriched employability of the students. At the same time this system preserves the identity, autonomy and uniqueness of every department and reinforces their efforts to be student centric in curriculum designing and skill imparting. These five schools will work concertedly to achieve and accomplish the following objectives.

- Optimal utilization of resources both human and material for the academic flexibility leading to excellence.
- Students experience or enjoy their choice of courses and credits for their horizontal mobility.
- The existing curricular structure as specified by TANSCHS and other higher educational institutions facilitate the Credit-Transfer Across the Disciplines (CTAD) - a uniqueness of the choice based credit system.
- Human excellence in specialized areas
- Thrust in internship and / or projects as a lead towards research and
- The **multi-discipline** nature of the newly evolved structure (School System) caters to the needs of stake-holders, especially the employers.

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 correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For PG courses a student must earn a minimum of 110 credits. The total number of courses offered by a department is given above. However within their working hours few departments / School can offer extra credit courses.

SUMMARY OF HOURS AND CREDITS PG COURSES - COMMERCE

Part	Semester	Specification	No. of Courses	Hours	Credits	Total Credits
1	I-IV	Core Courses Theory Practical	13	84	64	81
			1	2	2	
	II	Self Paced Learning	1	-	2	
	III	Common Core	1	6	5	
	IV	Comprehensive Examination	1	-	2	
	IV	Dissertation & Viva Voce	1	4	4	
IV	Internship	1	-	2		
2	III-IV	Core Electives	3	12	12	12
3	I-III	IDC (WS) IDC (Common) IDC (BS)	1	4	4	12
			1	4	4	
			1	4	4	
4	I-IV	Additional Core Courses	-	-	-	
5	IV	SHEPHERD & Gender Studies	1	-	5	5
		TOTAL		120		110

IDC – Inter Departmental Courses

BS – Between School

WS – Within School

Total Hours : 120

Total Credits : 110

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 110 credits. The total number of courses offered by a department is given above. However within their working hours few departments / School can offer extra credit courses.

Course Pattern

The Post Graduate degree course consists of five vital components. They are cores courses, core electives, additional core courses, IDC's and SHEPHERD. Additional Core courses are purely optional on the part of the student. SHEPHERD, the extension components are mandatory.

CORE COURSE

A core course is the course offered by the parent department related to the major subjects, components like theories, practicals, self paced learning, common core, comprehensive examinations, dissertations & viva – voce, field visits, library record form part of the core courses.

CORE ELECTIVE

The core elective course is also offered by the parent department. The objective is to provide choice and flexibility within the School. There are three core electives. It is offered in different semester according to the choice of the school.

ADDITIONAL CORE COURSES (If any)

In order to facilitate the students gaining extra credit, the additional core courses are given. The students are encouraged to avail this option of enriching with the extra credits.

INTERDEPARTMENTAL COURSES (IDC)

IDC is an interdepartmental course offered by a department / School for the students belonging to other departments / school. The objective is to provide mobility and flexibility outside the parent department / School. 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.

There are three IDC's. Among three, one is the Soft-Skill course offered by the JASS in the II Semester for the students of all the Departments. The other one is offered "With-in the school" (WS) and the third one is offered "Between the school" (BS). The IDC's are of application oriented and inter disciplinary in nature.

Subject Code Fixation

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

14	PXX	X	X	XX
↓	↓	↓	↓	↓
Year of Revision	PG Code of the Dept	Semester of the Part	Specification of Part	Running number in the part
14	PCO	1	1	01

For Example :

I M.Com.first semester Advanced Corporate Accounting
The code of the paper is 14PCO1101.
Thus, the subject code is fixed for other subjects.

Specification of the Part

1. Core Courses: (Theory, Practical, Self paced Learning, Common Core, Comprehensive Examination, Dissertation and Viva-voce)
2. Core Electives
3. Additional Core Courses (if any)
4. Inter Departmental Courses (WS, Soft Skill & BS)
5. SHEPHERD & Gender Studies

EXAMINATION

Continuous Internal Assessment (CIA):

PG - Distribution of CIA Marks	
Passing Minimum: 50 Marks	
Library Referencing	5
3 Components	35
Mid-Semester Test	30
End-Semester Test	30
CIA	100

MID-SEM & END – SEM TEST

Centralised – Conducted by the office of COE

1. Mid-Sem Test & End-Sem Test: (2 Hours each); will have Objective + Descriptive elements; with the existing question pattern PART-A; PART-B; and PART-C
2. CIA Component III for UG & PG will be of 15 marks and compulsorily objective multiple choice question type.
3. The CIA Component III must be conducted by the department / faculty concerned at a suitable computer centres.
4. The 10 marks of PART-A of Mid-Sem and End-Sem Tests will comprise only: OBJECTIVE MULTIPLE CHOICE QUESTIONS; TRUE / FALSE; and FILL-IN BLANKS.
5. The number of hours for the 5 marks allotted for Library Referencing/ work would be 30 hours per semester. The marks scored out of 5 will be given to all the courses (Courses) of the Semester.

SEMESTER EXAMINATION

Testing with Objective and Descriptive questions

Part-A: 30 Marks

Objective MCQs only

Answers are to be marked on OMR score-sheet. The OMR score-sheets will be supplied along with the Main Answer Book. 40 minutes after the start of the examination the OMR score-sheets will be collected

Part-B + C = 70 Marks

Descriptive

Part-B: 5 x 5 = 25 marks; inbuilt choice;

Part-C: 3 x 15 = 45 marks; 3 out of 5 questions, open choice.

The Accounts Paper of Commerce will have

Part-A: Objective = 25

Part-B: 25 x 3 = 75 marks.

Duration of Examination must be rational; proportional to teaching hours
90 minute-examination / 50 Marks for courses of 2/3 hours/week (all Part IV UG Courses) 3-hours examination for courses of 4-6 hours/week.

EVALUATION

Percentage Marks, Grades & Grade Points

UG (Passing minimum 40 Marks)

Qualitative Assessment	Grade Points	Grade	Mark Range (%)
Exemplary	10	S	90 & above
Outstanding	9	A+	85-89.99
Excellent	8	A	80-84.99
Very Good	7	B	70-79.99
Good	6	C	60-69.99
Pass (PG)	5	D	50-59.99
RA (PG)	0	RA	< 50

CGPA - Calculation

Grade Point Average for a semester is calculated as indicated here under:

$$\frac{\text{Sum total of weighted Grade Points}}{\text{Sum of Credits}}$$

Weighted Grade Points is *Grade point x Course Credits*. The final CGPA will only include: Core, Core Electives & IDCs.

A Pass in SHEPHERD will continue to be mandatory although the marks will not count for the calculation of the CGPA.

POSTGRADUATE		
CLASS	Mark Range (%)	
	ARTS	SCIENCES
Distinction	75 & above, first attempt	80 & above, first attempt
First	60 - 74.99	60 - 79.99
Second	50 - 59.99	50 - 59.99

Declaration of Result:

Mr./Ms. _____ has successfully completed the Post Graduate in _____ programme. The candidate's Cumulative Grade Point Average (CGPA) is _____ and the class secured _____ by completing the minimum of 110 credits.

The candidate has also acquired _____ (if any) additional credits from courses offered by the parent department.

M. Com. (Commerce)
Course Pattern - 2014 Set

Sem	Code	Course	Hrs.	Crs.
I	14PCO1101	Advanced Corporate Accounting	7	6
	14PCO1102	Business Taxation	7	6
	14PCO1103	Advertisement and Sales Promotion	6	5
	14PCO1104	Strategic Management	6	5
	14PCO1201 A	Supply Chain Management	OR	4
	14PCO1201 B	Waste Management		
Total for Semester I			30	26
II	14PMS2101	Common Core: Human Resource Management	6	5
	14PCO2105	Research Methodology	8	6
	14PCO2106	Cost System and Cost Control	8	6
	14PCO2202	(WS): EXIM policies & procedures	4	4
	14PEC2202	Labour Economics		
	14PHR2202	Managerial Effectiveness		
14PSS2401	IDC: Soft Skills			
Total for Semester II			30	25
III	14PCO3107	Financial Services	7	5
	14PCO3108	Quantitative Techniques	8	6
	14PCO3109	NGO Management	7	5
	14PCO3203	(WS): Portfolio Management	4	4
	14PEC3203	Indian Economy		
	14PHR3203	Compensation Management		
	14PCO3401	IDC (BS): Basics of Taxation		
	14PCO3110 A	Accounting Standards		
	14PCO3110 B	Customer Relationship management		
	14PCO3110 C	Entrepreneurial Development	-	2
	14PCO3110 D	Cyber Laws		
	14PCO3110 E	Internet And E-Commerce		
14PCO3110 F	Competitive Examination For Commerce			
14PCO3111	Internship Training	-	2	
Total for Semester III			30	28
IV	14PCO4112	Global Financial Management	6	4
	14PCO4113	Business Ethics	6	4
	14PCO4114	Advanced Computerized Accounting	3	2
	14PCO4115	Software Lab for Advanced Computerized Accounting	2	2
	14PCO4116	Execution Excellence	5	4
	14PCO4402	IDC: (WS): Financial and Management Accounting	4	4
	14PEC4402	International Business Environment		
	14PHR4402	Organisational Behaviour		
	14PCO4117	Project Dissertation and viva-voce Examination	4	4
14PCO4118	Comprehensive Examination in Commerce	-	2	
TOTAL for Semester IV			30	26
I - IV	14PCW4501	SHEPHERD and Gender Studies		5
GRAND TOTAL			120	110
Extra Credits	14PCO4301	Paper Presentation & Publication – 1 Credit per paper (Regional / National / International Seminars & Conferences / Journals)		(2)

Sem. I
14PCO1101

Hours/Week: 7
Credits: 6

ADVANCED CORPORATE ACCOUNTING

Objectives

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

Unit I (23 hr)

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.

Unit II (23 hr)

Consolidated Balance Sheet as per Accounting Standard 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.

Unit III (23 hr)

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses- Accounts of Banking Companies-Final accounts and Balance Sheet.

Unit IV (23 hr)

Special Accounting - Farm Accounting, Hotel accounting, and Hospital accounting. (23 hours)

Unit V (13 hr)

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

Text Books

- Shukla M C, Grewal T S & Gupta S C, 18th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.
- Gupta and Radhasamy, (2003), Advanced Accounts Volume I & II - Sultan Chand and Sons, New Delhi.

Books for References

1. Jain and Narang, (2007), Advanced Accounting Volume 1 & 2 - Kalyani Publishers, New Delhi.
2. Maheswari SN, (2003), Corporate Accounting - Vikas Publishing House, New Delhi.
3. T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.

Theory 20%, Problems 80%

Sem. I
14PCO1102

Hours/Week: 7
Credits: 6

BUSINESS TAXATION

Objectives

- To help the students to understand the basic concepts and provisions of Direct Taxes.
- To help the students to compute income tax liability of different types of persons.

Unit I (21 hr)
Basic concepts of Income - Incomes Exempted under section 10- Residential Status - Income from Salary.

Unit II (21 hr)
Income from House property. Computation of Income from Business / Professions-Chapter IV A - Introduction to DTAA.

Unit III (21 hr)
Computation of capital gains - Income from other sources. Computation of individual's income - Tax liability- Deductions U/S 80 - Tax Planning.

Unit IV (21 hr)
Assessment of Firms - Assessment of companies - Assessment of Co-operative societies - Tax Planning.

Unit V (21 hr)
Wealth tax - Computation of wealth and tax liability. Tax authorities - Assessment - Tax deducted at source - Basics of Service Tax and VAT.

Text book

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

Books for References

1. Bagavathi Prasad, 'Direct Taxes', Wishwa Prakasam Publications, New Delhi
2. Reddy and Hari Prasad Reddy, 'Income Tax', Margham Publications, Chennai. (2013-14)

Theory 20%Problems 80%

Sem. I
14PCO1103

Hours/Week: 6
Credits: 5

ADVERTISEMENT AND SALES PROMOTION

Objectives

- To give the students the basic knowledge of advertising and sales promotion.
- To introduce the students to latest methods and tools of advertising and sales promotion.

Unit I (18 hr)
Advertising - Features, purpose, scope and function - Classifications - Social and economic aspects & ethical issues in advertising - Need for advertising.

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

Unit III (18 hr)
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- Case studies on advertising.

Unit IV (18 hr)
Sales Promotions - Scope - Functions and importance - Sales promotional methods - Fundamental of successful selling - Retail marketing - Case studies.

Unit V (18 hr)
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.

Text Books

1. Mahendra Mohan, (2008) Advertising Management, Tata McGraw Hill Publishing Co. Ltd., New Delhi. (Unit - 1 to 3)

Books for References

1. Philip Kotler, Kevin Lane Keller, Abraham koshy, Mithileshwar Jha (2013), '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.
4. P. Saravanavel (2013), Advertisement and Salesmanship Margham publication, Chennai.

Sem. I
14PCO1104

Hours/Week: 6
Credits: 5

STRATEGIC MANAGEMENT

Objectives

- To enable students to acquire basic knowledge in Strategic Management process and implementation.
- To give exposure to students about the nuances of Strategic Management.

Unit I (18 hr)

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.

Unit II (18 hr)

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.

Unit III (18 hr)

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.

Unit IV (18 hr)

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.

Unit V (18 hr)

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.

Text Book

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

Books for 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 McGraw Hill Co., New Delhi.
3. Varahan & Rinky (2014), Strategic Management Himalaya publication house Pvt. Ltd, New Delhi.

Sem. I
14PCO1201A

Hours/Week: 4
Credits: 4

Core Elective-I

SUPPLY CHAIN MANAGEMENT

Objectives

- To enable the students to be acquainted with various concepts and components of Supply Chain Management.
- To introduce students to the recent developments in Supply Chain Management.

Unit I (12 hr)

Introduction: Basic Concept & Philosophy of Supply Chain Management; Essential features, Various flows (cash, value and information), Key Issues in SCM, benefits and case examples.

Unit II (12 hr)

Logistics Management: Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and outbound logistics, bullwhip effect in logistics, Distribution and warehousing management.

Unit III (12 hr)

Purchasing & Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies. Use of mathematical model for vendor rating / evaluation, single vendor concept, management of stores, accounting for materials.

Unit IV (12 hr)

Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (trade off between stock out / working capital cost), lead time reduction, re-order point / re-order level fixation, exercises -numerical problem solving, ABC, SDE / VED Analysis, Just-In-Time & Kanban System of Inventory management.

Unit V (12 hr)

Recent Issues in SCM : Role of Computer / IT in Supply Chain Management, CRM Vs SCM, Benchmarking- concept, Features and Implementation, Outsourcing-basic concept, Value Addition in SCM-concept of demand chain management.

Text Book

1. Chopra Sunil and Peter Meindl - Supply chain management (Pearson, Latest Ed.)

Books for References

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, Latest Ed.)
2. Krishnan Dr.Gopal - Material Management, (Pearson, New Delhi, 5th Ed.)
3. Agarwal D.K. - A Text Book of Logistics and Supply chain management (Macmillan, 1st Ed.)
4. Sahay B.S. - Supply Chain Management, (Macmillan, 1st Ed.)
5. Dr.L. Natarajan (2013), Logistics & Supply Chain Management, Margham Publications, Chennai.

Sem. I
14PCO1201B

Hours/Week: 4
Credits: 4

Core Elective-I

WASTE MANAGEMENT

Objectives

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

Unit I (12 hr)

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.

Unit II (12 hr)

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.

Unit III (12 hr)

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.

Unit IV (12 hr)
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-Namakkaal Model -Thudiyalur Model -Anthiyur Model - Mohanur Model - Exnora Method -CEE method in Bangalore-Coimbatore Corporation Model in Vellore - Bio medical system in Coimbatore.

Unit V (12 hr)
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.

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.
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Sem. II Hours/Week: 6
14PMS2101 Credits: 5

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 I (24 hr)
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 - Whistle blowing.

Unit II (18 hr)
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.

Unit III (22 hr)
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).

Unit IV (23 hr)
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.

Unit V (18 hr)
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 hours)

Text Book

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

Books for 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.
4. Mamoria & Gankar 2011 Human Resource Management, Himalaya Publication House Pvt.Ltd, New Delhi
5. J.Jaya Sankar (2013), Human Resource Management, Margham publication, Chennai.

Sem. II
14PCO2105

Hours/Week: 8
Credits: 6

RESEARCH METHODOLOGY**Objectives**

- To enable the students to understand the basic concepts of research methods and methodology.
- To help students acquire the skills set for researches in Social Science.

Unit I (25 hr)

Meaning of research - Objectives of research - Motivation in research - Types of research - Research approaches - Significance of research - Research methods Versus methodologies - Research process - Criteria of a good research - Important of Research Problems encountered by researchers in India.

Unit II (23 hr)

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

Unit III (25 hr)

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

Unit IV (25 hr)

Data Editing - Tabulation - Types of Tables. Data processing, analysis and presentation - Testing of hypotheses - Statistical treatment - Descriptive, Z-test, T-test, c2- test, ANOVA, Correlation and Regression - Use of Statistical Packages - Entering data using Spreadsheet - Functions and Formulas.

Unit V (22 hr)

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 while writing research reports.

Text Book

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

Books for references

1. Wilkinson and Bhandarkar, (1999), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. Dr. M. Ranganatham & Dr. O.R. Krishnaswamy(2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (Latest Edition), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (Latest Edition), Research Methodology, Mangal Deep, Jaipur.
5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt.Ltd, New Delhi.

Sem. II
14PCO2106

Hours/Week: 8
Credits: 6

COST SYSTEM AND COST CONTROL

Objectives

- To enable the students to understand the principles and procedures of advanced Cost Accounting.
- To help the students to apply the methods, tools and techniques of cost accounting in different practical situations.

Unit I (25 hr)

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.

Unit II (27 hr)

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.

Unit III (20 hr)

Standard Costing and Variance Analysis - Material Variance - Labour variance - Overhead variance - Sales variance.

Unit IV (28 hr)

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-Overcoming total quality paralysis - The missing link of TQM.

Unit V (20 hr)

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.

Text Book

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.

Books for references

1. Jain, S.P. and Narang, K.L. (2013), "Advanced Cost Accounting", Kalyani publishers, New Delhi.
2. Charles T. Horngren, "Cost Accounting - A Managerial Emphasis" (19th 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.
6. Pandit. B & bootwala 2012, Cost Accounting, Himalaya Publication House Pvt. Ltd, New Delhi.
7. T.S. Reddy & Y. Hari Prasad & Reddy (2013), Cost Accounting, Margham Publications, Chennai.

Theory 20%; Problem 80%

Sem. II
14PCO2202

Hours/Week: 4
Credits: 4

Core Elective (WS)

EXIM POLICIES AND PROCEDURES

Objectives

- To make the students to know and apply the documentation formalities related to export - import.
- To acquaint students with the procedures of export - import transactions.

Unit I (12 hr)

Documentation Framework: Export import controls and policy; Types and characteristics of documents; Export contract; Processing of an export order - Export Financing Methods and Terms of Payment: Negotiations of export bills; Methods of payment in international trade; Documentary Credit and collection; UCP 500; Pre-Post shipment export credits, Bank guarantees; foreign exchange regulations and procedures.

Unit II (12 hr)

Cargo, Credit and Exchange Risks: Marine insurance - need, types and procedure; ECGC schemes for risk coverage, and procedure for filling claims - Quality control and Pre-shipment Inspection Schemes: Process and

Procedures; Excise and customs clearance - Regulations, Procedures and documentations.

Unit III (12 hr)

Planning and Methods of Procurement for Exports: Procedure for procurement through imports; Import financing; Customs clearance of import cargo; Managing risks involved in importing -transit risk, Credit risk and exchange risk.

Unit IV (12 hr)

Export incentives: Overview of export incentives - EPCG, duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation.

Unit V (12 hr)

Trading Houses: Export and trading houses Schemes -Criteria, Procedures and documentation; Policy and Procedures for EOU/FTZ/EPZ/SEZ units.

Text Book

1. Mahajan, M .I Exports - D o it yourself - Snow White Publications, Mumbai.

Books for references

1. Customs and Excise Law times: Various Issues.
 2. Export - Import Policy: Ministry of Commerce, Government of India.
 3. Hand book of Export Import Procedures: Ministry of Commerce, Government of India Vols. I&II.
 4. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.
 5. Jain.K.S (2012), Export Import Procedures & Documentation, Margham Publication, Chennai.
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**Sem. II
14PEC2202**

**Hours/Week: 4
Credits: 4**

**Core Elective (WS)
LABOUR ECONOMICS**

Objective

- * This paper exposes the students to theoretical as well as empirical issues of labour agriculture labour and industrial labour with special reference to India. In the process it covers issues pertaining the wage theories, employment policies, trade unions and collective bargaining to the globalised economy and social security measures.

UNIT-I: LABOUR ECONOMICS AND LABOUR PROBLEMS (12 hr)

Meaning and concepts of labour - Definition, nature, scope and importance of Labour economics- Nature of labour problems - labour market segmentation - Labour in the unorganized sector- Child Labour - Industrial Labour Organization (ILO).

UNIT-II: INDUSTRIAL LABOUR IN INDIA (12 hr)

Meaning and characteristics of Industrial Labour in India- Employment in organized sector- Meaning and objectives of Trade Unions - trade Union movement in India- Problems and draw backs of the movement in India - Measures to strengthen the Trade Union Movement in India - Industrial disputes: meaning and causes and effects of industrial disputes - prevention of Industrial disputes and the machinery of setting the Industrial Disputes in India - Labour Legislation in India- Indian Labour Laws and practice in relation to international standards.

UNIT-III: AGRICULTURAL LABOUR IN INDIA (12 hr)

Meaning and characteristics of agricultural labour in India casual labour and attached labour and bonded labour - The problems of agricultural labour in India - Government measures to improve the conditions of agricultural labour-Employment in agricultural sector - marginalization minimum wages, NREGP.

UNIT-IV: WAGES (12 hr)

Wage determination- classical, neo classical and bargaining theories of wage determination- wage differentials in India- Asymmetric information and efficiency of labour markets in wage determination - productivity and wage relationship- non wage component of labour remuneration- types of wages

in India - the need for State Regulation of wages- National Wage Policy and wage Board in India.

UNIT-V: SOCIAL SECURITY MEASURES OF LABOUR IN INDIA (12hr)

The meaning and the need for social security measures in India- present status of social security in India- social assistance and social insurance- review and appraisal of states policies with respect to social security and labour welfare in India- Social Security Legislations in India: Workmen's Compensation Act, 1923, Employees' State Insurance Scheme Act, 1948, Maternity Benefits Act, 1961 and the Provident Fund Act, 1952- Labour Welfare Funds - Unemployment insurance - Second National Commission on Labour (1999) Dr.Arjun Sengupta Committee report.

TEXT BOOK

1. Dr. B.P Thyagi (2009), Economics of Labour and Social Welfare- Revised Edition- Sage Publication, New Delhi.

BOOKS FOR REFERENCE

1. Dutt, G. (1966) Bargaining power, wages and Employment: An Analysis of Agricultural Labour Markets in India, Sage Publication, New Delhi.
2. Lester, R.A. (1964) Labour Restructuring in India: A Critique of the new Economics of Labour Macmillan, New Delhi.
3. Venkata Rathnam, C.S. (2001) Globalization and Labour Management Relations, Dynamics of change - Sage Publication, New Delhi.
4. Memoria, C.B. (1996) Labour Problems and Social Welfare in India - Kitab Mahal, Allahabad.

Sem. II
14PHR2202

Hours/Week: 4
Credits: 4

MANAGERIAL EFFECTIVENESS

Objectives

- To understand the meaning of and the need for being a successful manager.
- To equip the students with the right attitudes and skills towards achieving greater levels of managerial effectiveness.

UNIT I:

PRIVATE VICTORY

(12 Hrs)

Concept: Manager, Effectiveness, Managerial effectiveness. Managerial Be proactive: Personal vision, Social mirror, Stimulus-Response, Proactive language, Circle of influence. Begin with end in mind: The power of creation, Be a creator, Personal mission statement, Principle centered person, Right brain vs. Left brain. Put first things first: Four generation of time management, Quadrant I, II, III and IV types of personalities. Short term and long term goals, the power of delegation.

UNIT II:

PUBLIC VICTORY

(12 Hrs)

Think Win/Win: Six paradigm of human interaction Seek first to understand then to be understood: Empathetic listening - diagnosing - understand and perception. Synergize: Synergy in class room, business synergy and communication, Force field analysis.

UNIT III:

CONTINUOUS RENEWAL

(12 Hrs)

Sharpen the Saw: Four dimensions of renewal, balance in renewal synergy, renewal upward spiral, Case discussions, Role play and Exercises.

UNIT IV:

CORRESPONDENCE SKILLS

(12 Hrs)

What is an effective Business letter, the language of a business letter and the lay-out of a business letter. Enquiries and Replies: Hints for drafting an 'Enquiry' and 'Reply'. Claims and Adjustments: Hints for drafting complaints and making adjustments. Collection letters: How to write an effective collection letter, Collection series - Sending statement of account, Reminders, Inquiry and discussion, Appeal and Urgency, Demand and Warning. Circular letters: Situations that need circular letters. Banking Correspondence, Insurance Correspondence, Import and Export Correspondence.

UNIT V:**JOB CAREER SKILLS****(12 Hrs)**

Application letters, Interview letters, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment and Resignation. How to run a meeting: Meetings and Meeting of minds, making disagreement productive, Instructions for observers, How to be an effective participant, How to be an effective discussion leader and how to write and read minutes. How to write a memo.

Text Books

1. Korlahalli & Rajendra Pal, Essentials of Business Communication, Sultan Chand & Sons. (Unit 1,2) - Section 2
2. E.H. McGrath S.J. Basic Managerial skills for all, Prentice - Hall of India Private Ltd., (Unit 2) - Chapter 2,6
3. Covey R. Stephens, 2000, The Seven Habits of Highly Effective People, London, Simon & Schuster Publications (Unit - 3, 4, 5) Chapter 2, 4-7).

Reference book

1. Luthans, Fred, 1995, Organisational Behaviour , New Delhi, Tata Mcgraw Hill Publishers.

Sem. II
14PSS2401

Hours/Week: 4
Credits: 4

IDC-I
SOFT SKILLS

Objectives

Introducing learners to the relevant soft skills at the territory level in order to make them gain competitive advantage both professionally and personally.

Module 1:**Basics of communication and Effective communication**

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

Module II:**Resume writing and Interview skills**

Resume Writing: What is Resume? Types of Resume? Chronological, Functional and Mixed Resume, Steps in preparation of Resume. Interview Skills: Common interview questions, Attitude, Body Language, The mock interviews, Phone interviews, Behavioral interviews.

Module III:**Group discussion and team building**

Group Discussion: 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 GDS. Team Building: Team Vs Group - synergy, Stages of Team Formation, the Dabbawala. Leadership - Styles, Work ethics. Personal Effectiveness: Personal Effectiveness: Self Discovery, Self Esteem, and Goal setting. Conflict and Stress Management.

Module IV:**Numerical Ability**

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, Rations and Proportions.

Module V: Test of reasoning

Verbal Reasoning: Series Completion, Analogy, Data Sufficiency, Assertion and Reasoning, Logical Deduction. Non-Verbal Reasoning: Series, Classification

References

1. Aggarwal, R.S. 2010 Quantitative Aptitude, S.Chand & Sons
2. Aggarwal, R.S. 2010. A Modern Approach to Verbal and Non Verbal Reasoning. S.Chand
3. Covey, Stephen. 2004. 7 Habits of Highly effective people, Free Press.
4. Egan, Gerard. 1994. The Skilled Helper (5th Ed). Pacific Grove, Brooks / Cole.
5. Khera, Shiv 2003. You Can Win. Macmillan Books , Revised Edition
6. Murphy, Raymond. 1998. Essential English Grammar. 2nd ed., Cambridge Univ. Press.
7. Prasad, L. M. 2000. Organizational Behaviour, S.Chand
8. Sankaran, K., & Kumar, M. 2010 Group Discussion and Public Speaking. M.I. Pub, Agra, Adams Media.
9. Schuller, Robert. (2010). Positive Attitudes. Jaico Books.
10. Trishna's (2006). How to do well in GDs & Interviews, Trishna Knowledge Systems.
11. Yate, Martin. (2005). Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting.

Sem. III
14PCO3107

Hours/Week: 7
Credits: 5

FINANCIAL SERVICES

Objectives

- To help the students to understand the Indian Financial System.
- To familiarize the students with various types of Financial Services and their role in Social Change.

Unit I (23 Hr)

Financial Services - Meaning - Features and Functions - Constituents - Evolution and Environment - Regulating Authorities - Indian Financial System - Overview - Non-Banking Financial Companies - Recommendations of Kalyansundaram Committee Report.

Unit II (18 Hr)

Merchant Banking Meaning - 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 - Meaning - Types - Legal frame Work.

Unit III (23 Hr)

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.

Unit IV (23 Hr)

Housing Finance - NHB Directions and Guidelines - Housing Finance Scheme - Funding of HFCs. Insurance Services - Types of Insurance Policies - Malhotra Committee Frame Work.

Unit V (18 Hr)

Credit Rating Meaning- 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 hours)

Books for references

1. Khan M.Y. (1998), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Joseph Anbarasu et.al, (2008), Financial Services, Sultan Chand and Sons, New Delhi.

- Gordon & Natarajan (2013) Financial Market & Services, Himalaya Publication House Pvt. Ltd., New Delhi.
- Santhanam (2013), Financial Services, Margham Publications, Chennai.

Sem. III
14PCO3108

Hours/Week: 8
Credits: 6

QUANTITATIVE TECHNIQUES

Objectives

- To enable students to acquire working knowledge in Operation Research and Resources Management Techniques.
- To help students to learn decision making techniques for cost minimization and profit optimisation.

Unit I (28 Hr)

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.

Unit II (20 Hr)

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

Unit III (24 Hr)

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.

Unit IV (20 Hr)

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

Unit V (28 Hr)

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

Text Book

- Kanti Swarup, (2014), Operations Research, Sultan Chand & Sons, New Delhi.

Books for References

- Gupta P, K & Manmohan (2009), Operation Research Quantitative Analysis, Sultan Chand and Sons, New Delhi.
- Gupta P.K. & Hira D.S. (1998), Introduction to Operation Research, Sultan Chand & Sons, New Delhi.
- Kapoor V.K. (2009), Operation Research, Sultan Chand & Sons, New Delhi.
- Vora ND, (2006), Quantitative Techniques in Management, Prentice Hall of India Ltd., New Delhi.
- Chetiya anuradha (2010), Quantitative Techniques, Himalaya publication House Pvt. Ltd, New Delhi.
- P.R. Vital (2013), Quantitative Techniques, Margham publications, Chennai.
- Kalavathy.S., Operations Research with C Programs, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Theory 20%, Problems 80%

Sem. III
14PCO3109

Hours/Week: 7
Credits: 5

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 I (20 Hr)

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

Unit II (22 Hr)

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.

Unit III (21 Hr)

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.

Unit IV (20 Hr)

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

Unit V (22 Hr)

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 - Section80G - TDS; Indirect tax liabilities.

Text Book

1. 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.

**Sem. III
14PCO3203**

**Hours/Week: 4
Credits: 4**

**Core Elective (WS)
PORTFOLIO MANAGEMENT**

Objectives

- To provide knowledge on the various investment avenues that benefits the individual and nation.
- To introduce the students to the application of various tools and techniques of financial risks and investments management.

Unit I (12 Hr)

Introduction: Investment- Features of Investment Program- Risk of Investment- Spectrum of Investment- Equity Shares- Fixed Income Securities- Mutual Fund Scheme- Deposits- Tax sheltered Savings Scheme- Life Insurance-Real Estate- Precious objects.

Unit II (12 Hr)

Sources of Financial Risk: Credit . market, default risk, foreign exchange risk interest rate risk - purchasing power risk etc.; Systematic and non-systematic risk.

Unit III (12 Hr)

Fundamental analysis- Influence of the economy- Economy Vs Industry and Company- Industry analysis- Company analysis- Guidelines for Investment-How to pick up growth Shares-NSE, BSE, Dow Jones Index and OTCEI. Technical analysis of the market- Basic tenets- Dow theory- Major trends- Principles of technical analysis.

Unit IV (12 Hr)

Options: types of options; option trading; option markets-exchange traded options, over-the-counter options, quotes, trading, margins, clearing, regulation and taxation; Warrants and convertibles. Future: Hedgers and speculators; Future contracts; Future markers-clearing house, margins trading future positions and taxation; Future prices and spot prices; Forward prices vs. Future prices; Future vs. options.

Unit V (12 Hr)

Portfolio Management - Portfolio Theory Portfolio Criteria - Efficient Set-Portfolio Selection and Diversification -The Shape and the Risk Function (including CAPM Model Technical Analysis, Random Walk and Martingale

Model) -Portfolio Objective -Size of Portfolio - Selection Basis and Readjustment - Timings of Disinvestment.

Text Book

1. V.K. Bhalla (2005), Investment Management (Security analysis and Portfolio Management) S. Chand & Company Ltd, New Delhi.

Books for references

1. V. Aavadhani(1999)- Investment & Securities markets in India, Himalaya Publishing House, New Delhi. (2001)
2. Donald E Fischer & Ronald J Jordan, Security analysis and Portfolio Management, Prentice Hall of India Pvt limited, New Delhi, (2001).
3. P. Jhabak (2012), Security analysis and portfolio management, Himalaya publication house Pvt. Ltd., New Delhi.
4. L Natarajan (2013-14), Portfolio Management, Margham publications, Chennai.

Sem. III
14PEC3203

Hours/Week: 4
Credits: 4

Core Elective (WS) **INDIAN ECONOMY**

Objective

- * To give a basic knowledge and an opportunity to analyze issues of Economic Development in India

UNIT-I: STRUCTURE OF INDIAN ECONOMY (12 Hr)

Back ground of the Indian economy - Basic features of Indian Economy: - Natural Resources- Land, Water, Forest: Demography- size, growth, and sex composition of the population - National Income- GDP, GNP, NDP Public Expenditure and Public Revenue.

UNIT-II: PROBLEMS IN INDIAN ECONOMY (12 Hr)

Poverty and inequality: Nature, causes and measures to eradicate Poverty - Unemployment: nature causes and Employment policy - NREGP - Population pressure: Causes, Effect and Measures to control.

UNIT - III: INFLATION AND REGIONAL DISPARITIES (12 Hr)

Inflation: - Types and causes- Food inflation- External debt: Causes measures: Regional Disparities: Nature and Causes.

UNIT-IV: PLANNING IN INDIA (12 Hr)

Planning in India: objectives and strategies- The Role of planning commission in India - 11th Five Year Plan- Objectives, allocation and targets. (12 HRS)

UNIT-V MACRO ECONOMIC POLICY (12 Hr)

Macro Economic Policy-Fiscal Policy, Monetary Policy, Industrial Policy and Agricultural Policy, Trade Policy. (12 HRS)

TEXT BOOK

1. Dutt and K.P.M. Sundaram (2012) - Indian Economy, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE

1. Ishwar.C. Dingra (2012) - The Indian Economy, Twenty First Edition, Sultan Chand and Sons, New Delhi.
2. G.M Meier, (1995) Leading Issues in Economic Development, 6th Edition, Oxford University Press, New Delhi.

Sem. III
14PHR3203

Hours/Week: 4
Credits: 4

COMPENSATION MANAGEMENT

Objectives

- To understand issues related to the compensation or rewarding human resources in various forms of organizations
- To develop skills in designing, analyzing and restructuring reward management systems, policies and strategies.

UNIT 1: BASIC CONCEPTS (12 Hr)

Compensation - definition and meaning; Wage and Salary- concept, meaning, purpose, factors, components and differences; types of wages - minimum wage, fair wage, living wage, statutory minimum wage and need based minimum wage; wage and salary administration - principles, objectives, factors and problems; wage fixation- principles and time frame; Authorized deductions and imposition of fines on employees.(12 Hrs)

UNIT 2: THEORIES OF WAGES (12 Hr)

Wage Theories - Ricardo's subsistence theory of wages (Iron Law of Wages), Adam Smith's wage fund theory, Surplus value theory of Karl Marx, Residual claimant theory, Profit maximization theory; wages policy- concept, importance, ILO on wage policy, and National wage policy in India.

UNIT 3: METHODS OF WAGE FIXATION (12 Hr)

Computation of wage and salary - wage and salary structure and calculation; Wage differentials- characteristics, Payment by- time rate, over time, piece rate, performance and employee benefit schemes (Merit pay /skill based pay); payment of wages with productivity / efficiency; dearness allowance- basis for calculation and fringe benefits; executive remuneration and perks; labour cost; wage survey- features.

UNIT 4: MACHINERIES OF WAGE FIXATION (12 Hr)

Machineries of wage fixation- wage boards, pay commissions, conciliation, adjudication and arbitration; procedure for wage fixation- job evaluation, its process and methods; Team Compensation- Competency Based Compensation, Collective agreements and productivity agreements; Profit sharing and bonus.

UNIT 5: INCENTIVE SYSTEMS (12 Hr)

Compensation Strategy- Monetary & Non-Monetary Rewards, Intrinsic Rewards and Cafeteria Style Compensation, internal and external equity in reward management; Incentive payment plans- Rowan, Halsey, Taylor, Gantt, Emerson and Scanlon, profit sharing- purpose, merits and demerits. Gain sharing - features; productivity oriented incentive schemes - individual and group bonus schemes; principles to make incentive schemes effective and ESOP schemes.

TEXT BOOKS

1. Sharma.A.M , (1999), Understanding wage system, Bombay, Himalaya publishers (unit 2,4 and 5: chapter 3,4 and 6)
2. Jain S.P. & Narang. K.L., (1995), Cost Accounting, New Delhi, Sulthan Chand & Sons, (unit 3: chapter 2)
3. Dipak Kumar Bhattacharya, (2009), Compensation, New Delhi, Oxford university Press, (unit 1 and 3: chapter 1 and 5).

REFERENCE BOOKS

1. Prasad. N.K., (1990), Principles & Practice of accounting, New Delhi, Sulthan Chand & Sons.
2. Gupta. A., (2000), Wage & Salary Administration in India, New Delhi, Anmoe Publications Private Limited.

**Sem. III
14PCO3401****Hours/Week: 4
Credits: 4****IDC (BS)
BASICS OF TAXATION****Objectives**

- To enable the students to understand the basics of Income Tax.
- To expose students to the computation of taxable incomes of individuals under various heads.

Unit I (10 Hr)

Concept of income tax- Previous Year, Assessment Year, Persons, Assessee- Residual status and Incidence of Tax.

Unit II (15 Hr)

Salary - Allowances - HRA-Educational & Hostel Allowance- Valuation of rent free accommodation-Deductions U/Sec 16- Computation of Taxable salary.

Unit III (12 Hr)

Meaning of GAV and NAV - Types of House Property - Deduction in u/s 24 - Computation of Income from House Property.

Unit IV (12 Hr)

Business Income - inadmissible expenses- allowable expenses - Computation of Income from profession.

Unit V (11 Hr)

Capital Gain - Cost of Acquisitions - Cos of improvement - Cost-Long Term and Short Term Capital Gain -Computation of Capital Gain - Computation of Income from other Sources.

Text book

1. Reddy TS and Hari Prasad Reddy Y, "Income Tax Theory, Law and Practices", Margham Publications, Chennai.

Books for references

1. Dr. Vinod K Singhanian, "Students Guide to Income Tax", Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).
2. Bagavathi Prasad, Direct Taxes, WishwaPrakashan, New Delhi, (Latest Edition).
3. Mariyappa, Income Tax, Himalaya Publication House Pvt. Ltd, New Delhi.

Theory 20%, Problems: 80%

Sem. III
14PCO3110A

Credits: 2

Self Paced Course-I
ACCOUNTING STANDARDS

Objectives

- To enable the students to learn the nuances of accounting standards
- To enable the students to know the tactics of applying the norms of Accountins Standards in different situations

Unit I (6Hr)

AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3: Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date.

Unit II (6Hr)

AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting; AS 7: Construction Contracts (Revised 2002)

Unit III (6Hr)

AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003).

Unit IV (6Hr)

AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 14: Accounting for Amalgamations; AS 15: Employee benefits AS 16: Borrowing Costs.

Unit V (6Hr)

AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets.

Books for references

1. Dolphy D'souza (11th Edition), Students guide to Indian Accounting standards and Gaap, Snow white Publications.
2. Amitabha Mukherjee (2011), Illustrated guide to Indian Accounting Standards (Ind- ASS), Taxmann Allied Services Pvt Ltd.
3. Young Global Publications (2011), Complete guide on converged Indian Accounting Standards.

Sem. III
14PCO3110B

Credits: 2

Self Paced Course-II
CUSTOMER RELATIONSHIP MANAGEMENT

Objectives

- To enable the students to learn the concepts and applications of CRM
- To learn the tactics of applying CRM in different practical environment.

Unit I (6 hr)

Customer - CRM - CRM technology - component - customer life style - customer interaction. Difference between CRM and eCRM - features of eCRM - Sales Force Automations (SFA) Definition and need of SFA - barriers to successful SFA - functionality, technological aspect of SFA, data synchronization - flexibility and performance, reporting tools.

Unit II (6 hr)

Enterprise Marketing Automation (EMA) - Components of EMA, marketing campaign, campaign planning - and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit III (6 hr)

Call Centres - Types of Call Centre - Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit IV (6 hr)

Customer Satisfaction - Meaning - Definition - Importance - Components - Customer Satisfaction models - Customer Satisfaction Practices. Service quality: Meaning - Definition - Types - Dimensions - Gaps - Measurement Scales.

Unit V (6 hr)

CRM & Emoloyees - Customer Linkage - Factors effecting Employees' Customers oriented behavours - Service failure - Service recovery management - Customer recall management - Customer experience management.

Books for References

1. Jaspreet Kaur Bhasin (2012), Customer Relationship Management, Dreamtech Press.
2. Alok Kumar Rai (2013), Customer Relationship Management - Concepts and cases, PHI Learning Pvt Ltd., J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.

Sem. III

14PCO3110C

Credits: 2

Self Paced Course-III

ENTREPRENEURIAL DEVELOPMENT

Objectives

- To inculcate a sense of becoming “Job Providers” rather than “Job Seekers” in the students
- To help the students to be proficient with innovative skills and tactics for entrepreneurship.

Unit I

(6Hr)

Concepts: Entrepreneurship: Definition - Characteristics of Entrepreneurship -Socio-Economic origins of Entrepreneurship - Environmental factors affecting entrepreneurship - Views of Schumpeter, Walker and Peter Drucker - Barriers to Entrepreneurship; Role of entrepreneurship in Economic Development; Entrepreneur: Definition and Meaning - Entrepreneur Vs Enterprise, Entrepreneur Vs Manager -Qualities of entrepreneur - Types of entrepreneur - Traits of a successful entrepreneur - Functions of Entrepreneur - Motivating factors: Entrepreneurial ambitions - Compelling factors - Facilitating factors.

Unit II

(6Hr)

Establishing entrepreneurial systems: Search for business idea, Sources of ideas, Idea processing, Selection of Idea - Project identification and Classification- Significance of project formulation Marketing Channel.

Unit III

(6Hr)

Incentives and Subsidies: Meaning - Need - Schemes of Incentives - Incentives for development of Industries in Backward areas - Subsidies and Incentives in Tamil Nadu Entrepreneurial Development Programmes: Objectives - Phases - Contents.

Unit IV

(6Hr)

Institutions assisting entrepreneurs: DIC - SIDO - NSIC - SSIC - SIDCO - SISIs -TIDCOs - SIPCOT - TIIC - ITCOT - SFC - SIDCS.

Unit V

(6Hr)

Industrial Estates - Special Economic Zones - FDI - Green Field Investment.

Text Book

1. C.B.Gupta., N.P.Srinivasan, (2008), Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

Books for References

1. Dr. V. Sujatha & Co, (2000), Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
2. Saravanavel. P., (2005), Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.

Sem. III

14PCO3110D

Credits: 2

Self Paced Course-IV

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 I

(6Hr)

Cyber space - meaning - interface of technology - scope - regulation . Cyber law: Meaning, scope of cyber laws - UNICTRAL Model Law.

Unit II

(6Hr)

Intellectual Property Issues in Cyber Space - Domain Names and Related issues- Copyrights in the Digital Media - Patents in the Cyber World.

Unit III

(6Hr)

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.

Unit IV (6Hr)

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.

Unit V (6Hr)

Cyber crimes - Types - Indian Penal Codes and Cyber crimes - Offences and Contraventions.

Text Book

1. 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.

Sem. III

14PCO3110E

Credits: 2

Self Paced Course-V

INTERNET AND E-COMMERCE

Objectives

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

Unit I (6 hr)

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.

Unit II (6 hr)

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.

Unit III (6 hr)

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).

Unit IV (6 hr)

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.

Unit V (6 hr)

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.

Text Book

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

Books for References

1. Dr.K.Abirami Devi & Dr. M. Alagammai (2009), E-Commerce, 1st 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.

Sem. III
14PCO3110F

Credits: 2

Self Paced Course-F

COMPETITIVE EXAMINATION FOR COMMERCE

Objectives

- To expose the students to important topics in Commerce and Economics.
- To enable the students to learn basics of GK, Numerical abilities and Reasoning abilities.

Unit I (6 hr)

Banking functions- types of accounts- cheques- cards-RBI functions - role -E-banking and services-types of shares and debentures- Role of SEBI - NSE -Insurance - types-Important provisions of Income tax- calculation under sec 80c.

Unit II (6 hr)

Economic system -Industrial Policies - taxation policy-monetary and fiscal policy- inflation -deflation-business cycle- balance of trade - balance of payment- Market structure and price decisions- perfect competition-monopoly-oligopoly-monopolistic competition-types of demand and supply.

Unit III (6 hr)

General knowledge- popular leaders- Union budgets- five year plans- -sports-computer -history-basic concepts- parts of a computer and its function-short cut keys -Ms word Ms excel- Electronics data interchange (EDI).

Unit IV (6 hr)

Numerical ability- BODMAS- ratio and percentage- calculation of selling price- marked price- profit & loss-simple interest- compound interest-basic logarithm-HCF-LCM-GCD-time-speed and distance-Mensuration.

Unit V (6 hr)

Reasoning ability-Direction- blood relation- English comprehensive-spot the error- articles-preposition-essay writing.

Books for References

1. Sanjay Kumar (2011), Objective Commerce, Ramesh Publishing House
2. Dr. Vineet Kaushik 2013 UGC NET/SET (JRF & LS) COMMERCE Paper II & III Arihant Publications
3. Purushottam Kumar (2013), General Knowledge, G.K.Publications
4. S.K. Singh (2011), Reasoning & Numerical Ability for GATE, Cengage Learning India Pvt. Ltd.

Sem. IV
14PCO4112

Hours/Week: 6
Credits: 4

GLOBAL FINANCIAL MANAGEMENT

Objectives

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

Unit I (18 hr)

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.

Unit II (15 hr)

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.

Unit III (18 hr)

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

Unit IV (20 hr)

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.

Unit V (19 hr)

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.

Text Book

1. 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.
3. Agarwal O. P. (2012), "International Business" Himalayas publications, New Delhi.

Sem. IV
14PCO4113

Hours/Week: 6
Credits: 4

BUSINESS ETHICS

Objectives

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

Unit I (15 hr)

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.

Unit II (15 hr)

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.

Unit III (15 hr)

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.

Unit IV (23 hr)

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.

Unit V (22 hr)

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.

Text Book

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

Books for 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.

Sem. IV
14PCO4114

Hours/Week: 3
Credits: 2

ADVANCED COMPUTERIZED ACCOUNTING

Objectives

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

Unit I (5 hr)

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.

Unit II (12 hr)

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.

Unit III (10 hr)

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.

Unit IV (10 hr)

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.

Unit V (8 hr)

Payroll - bill wise details - interest calculation - multi currency dealing - reports - accounting reports - inventory reports.

Text Book

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

Books for 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.

Sem. IV
14PCO4115

Hours/Week: 2
Credits: 2

Software Lab:

ADVANCED COMPUTERIZED ACCOUNTING

Objectives

- To give practical exposure to students in Advanced Computerized Accounting.
 - To enable the students to practically learn the applications of accounting packages.
1. Creation, alteration and deletion of companies and user defined Accounting groups.
 2. Creation, alteration and deletion of ledgers and Final accounts and Balance sheet preparations.
 3. Voucher entries in double entry mode.
 4. Voucher entries in single entry mode.
 5. Voucher entries using Cost Centres and Cost Categories.
 6. Creation and alteration of budgets and variance analysis.
 7. Voucher entries Applying VAT, TDS and TCS.
 8. Creation, alteration and deletion of inventory masters & Accounting voucher entries using stock items.
 9. Order processing and voucher entries using accounting and inventory vouchers.
 10. Payroll preparation and applying TDS and TCS.
 11. Voucher entries using bill wise details, interest calculation and multiple currencies.
 12. Generation of Accounting and Inventory Reports.

Sem. IV
14PCO4116

Hours/Week: 5
Credits: 4

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 I (17 hr)

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.

Unit II (17 hr)

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.

Unit III (12 hr)

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.

Unit IV (17 hr)

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.

Unit V (12 hr)

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.

Text Book

1. K. Alex (Latest Edition), 'Managerial Skills', S. Chand, New Delhi.

Books for References

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

Sem. IV
14PCO4402

Hours/Week: 4
Credits: 4

IDC (WS)

FINANCIAL AND MANAGEMENT ACCOUNTING

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 I (5 hr)

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.

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

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

Unit IV (12 hr)
Costs - Meaning - Definition - Types - Cost Accounting -Elements of Cost - Preparation of Cost Sheet.

Unit V (13 hr)
Marginal Costing - Meaning - Break Even Analysis -Margin of safety-desirable profit- Marginal Costing in Decision making.

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 McGrawHill, New Delhi.
3. Shukla M.C and Grewal, (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.

Sem. IV Hours/Week: 4
14PEC4402 Credits: 4

IDC (WS) **INTERNATIONAL BUSINESS ENVIRONMENT**

Objective

- * The purpose of this paper is to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

Unit I:

Introduction to International Business (12 hr)

Importance nature and scope of International business; modes of entry into International Business internationalization process and managerial implications.

Unit II:

Environmental Context of International Business (12 hr)

Framework for analyzing international business environment - Domestic, foreign and global environments and their impact on international business decisions.

Unit III:

Global Trading Environment (12 hr)

World trade in goods and services - Major trends and developments; World trade and protectionism - Tariff and non-tariff barriers; Counter trade.

Unit IV:

International Financial Environment (12 hr)

Foreign investments -Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

Unit V:

International Economic Institutions and Agreements (12 hr)

WTO, IMF and World Bank, - MNCs. Regional Economic Groupings in Practice: Regionalism vs. multilateralism, Structure and functioning of European Common Market; Regional economic cooperation. (12 Hrs)

Books for Reference

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing,London, 1999.

2. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi, 1996.
3. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth, 1999.
4. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, 8th ed., Addison Wesley, Readings, 1998.
5. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Addison Wesley, Readings, 1999.
6. Hill, Charles W.L., International Business, McGraw Hill, New York, 2000.

Sem. IV
14PHR4402

Hours/Week: 4
Credits: 4

IDC:
ORGANISATIONAL BEHAVIOUR

Objectives

- To grasp the organizational theories that would enlighten the understanding of human behavior at work.
- To understand team/group processes and to be able to address issues arising from individual and collective organizational behavior.

UNIT 1: BASIC BEHAVIOURAL CONCEPTS (12 Hrs)

Organisational Behaviour - Concept, meaning, objectives, approaches, S-O-B-C Models, Models of OB. Historical development of OB - Hawthorne Experiments. Organisational Climate - Meaning, importance, determinants, and measurements.

UNIT 2: BEHAVIOUR DETERMINANTS (12 Hrs)

Personality - concept, meaning, determinants. Perception - meaning, factors, process, Difference between perception and sensation, Learning - meaning, Difference between Learning and Maturation. Motivational Theories: Content, Contextual and Contemporary theories. Job Satisfaction - meaning, Determinants.

UNIT 3: BEHAVIOUR MODIFICATION (12 Hrs)

B.M: Concept, meaning, application and importance. Stress: Sources and Causes, Stress Management. Fatigue: Sources, Causes and management. Work place emotions, values, attitudes. Conflict: meaning, types, Models and Resolution Strategy .

UNIT 4: ORGANISATIONAL TEAM DYNAMICS (12 Hrs)

Team: Types, designs, development, norms, roles and cohesiveness.

Team building: Process, types, managing team process.

Team resource, Roles and Responsibilities.

Self Identity Team skills, Group working Process, Management influencing skills.

UNIT 5: ORGANISATIONAL CHANGE (12 Hrs)

Challenges of change - Pressures for change, types of change, approaches. Resistance to change - individual, group and organizational. Overcoming Resistance. Promoting change - interpersonal, team and organizational methods.

Text Books

1. Davis & Newstrom, 1985, Organisational Behaviour, New Delhi, McGraw Hill Publishers, (Unit Chapter - 2.
2. Fred Luthans, 1985, Organisational Behaviour, New Delhi, McGraw Hill Publishers, (Unit 3) Chapter - 3,4,5
3. Prasad L.M. 2000 Organisational Behaviour, New Delhi, Sultan Chand & Sons, (Unit 1 & 5) Chapter- 1, 10, 11
4. Steven L Mcshane, Mary Ann Von Glinow, Radha R Sharma, Organisational Behaviour: Emerging Knowledge and Practice for the Real World, TMH. (Unit - 5)

Sem. IV
14PCO4117

Hours/Week: 4
Credits: 4

**PROJECT DISSERTATION
&
VIVA VOCE**

Sem. IV
14PCO4118

Hours/Week: 6
Credits: 2

**COMPREHENSIVE EXAMINATION
IN COMMERCE**
