GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Guru Nanak Salai, Velachery, Chennai – 600042.

M.Com (General)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2018-19 and thereafter)

VISION

To nurture the students with academic excellence towards holistic and value based development by providing inclusive and empowering opportunities.

MISSION

- To develop the all-round personality of the students by providing appropriate exposure in the relevant fields to deal with modern world and its challenges
- To facilitate e-learning opportunities to cope up with required levels of competence for employment in both domestic and global market.
- To evolve value based education to improve social consciousness for establishing an improved society by imparting values, ethics and self-assurance in young minds.

PROGRAMME OUTCOME

PO 1 Aims to provide students with the knowledge, tools of analysis and skills with which they can understand and participate in the modern business, accounting and economic world to achieve success in their career.

PO 2 To equip the students to face the modern-day challenges in commerce and business.

PO 3 Enhances critical thinking mind-set and the ability to identify and formulate research problems, design tools, analyse and interpret data, and synthesize the information to provide valid conclusions.

PO 4 Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, banking and professional fraternity and with society at large through digital and non-digital mediums.

PO 5 To educate and train the students to solve practical problems in the realm of commerce and business management through case study analysis, role playing and brainstorming methods.
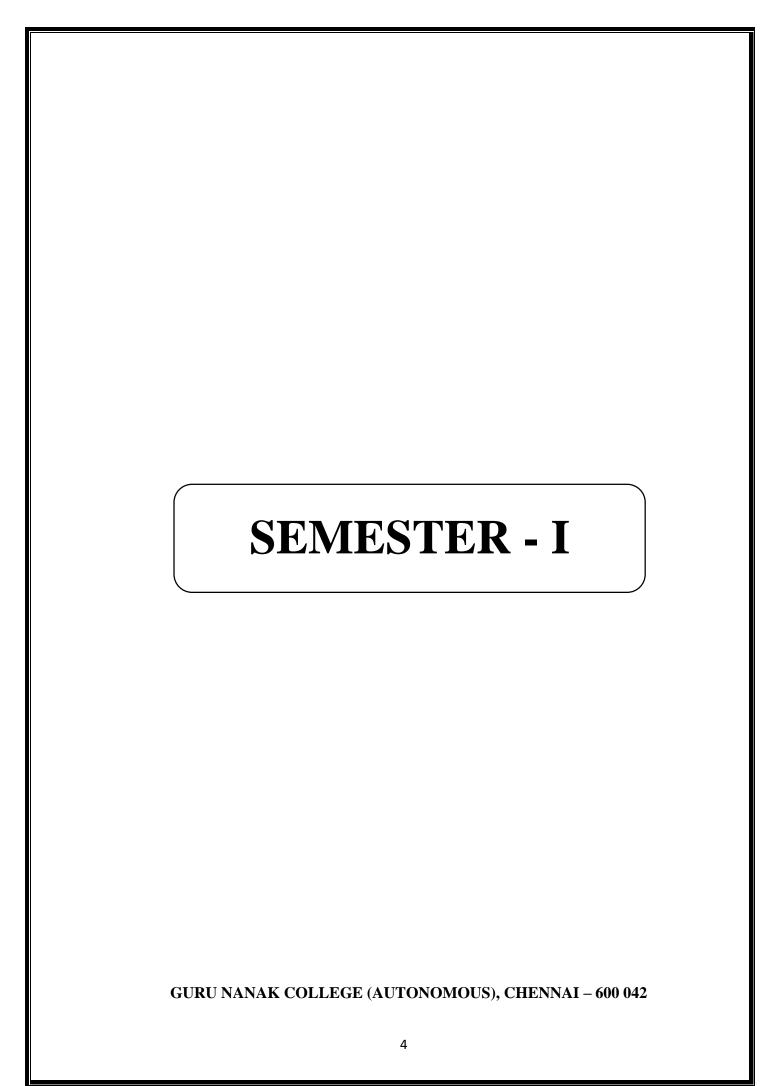
PROGRAMME SPECIFIC OUTCOMES

PSO 1: To Impart the ethical values and norms required for facing the challenges of growing Trade, Industry and Research.

PSO 2: To provide expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST.

M.Com
COURSE STRUCTURE 2018-20 Batch

Semester	Part	Course Components	Subject Code	Subjects	Credits	Hours	Marks Internal	Marks External	Total
I		Core Paper – I	17PCOMC01	Advanced Corporate Accounting And Accounting Standards	4	6	50	50	100
		Core Paper – II	17PCOMC02	Financial Management	4	6	50	50	100
		Core Paper – III	17PCOMC03	Organisational Behaviour	4	5	50	50	100
	III	Core Paper – IV	16PCOMC04	Managerial Economics	4	5	50	50	100
		Elective – I	17PCOME01	Accounts For Specialised Institutions	4	6	50	50	100
	IV	Soft Skill – I	16PGSLS01A	Essentials of Language and Communication skills	2	2	50	50	100
								CREDIT TOTAL = 22	
II		Core Paper – V	17PCOMC05	Advanced Cost and Management Accounting	4	6	50	50	100
		Core Paper – VI	17PCOMC07	Advanced Business Statistics	4	6	50	50	100
		Core Paper – VII	16PCOMC06	Marketing of Services	4	5	50	50	100
	III	Core Paper - VIII	17PCOMC08	Income Tax Law And Practice	4	6	50	50	100
		Elective – II – Extra Disciplinary	17COME02	Knowledge Management	4	5	50	50	100
		Internship	16PINT401		2				100
	IV	Soft Skill – II	16PGSLS02C	Computing Skills	2	2	50	50	100
								CREDIT TOTAL = 24	
III		Core Paper – IX	17PCOMC09	Research Methodology	4	6	50	50	100
		Core Paper – X	17PCOMC10	Fundamentals of Information Technology	4	5	50	50	100
		Core Paper – XI	17PCOMC11	Accounting For Managers	4	6	50	50	100
	III	Core Paper – XII	18PCOMC12	Indirect Taxes	4	5	50	50	100
		Elective – III Extra Disciplinary	17PCOME03	Industrial Relation and Labour Welfare	4	6	50	50	100
	IV	Soft Skill – III	16PGSLS04F	Essentials of Spoken and Presentation Skills	2	2	50	50	100
								CREDIT TOTAL = 22	
IV		Core Paper – XIII	17PCOMC13	Change Management	4	5	50	50	100
		Core Paper – XIV	17PCOMC14	Advertising and Salesmanship	4	6	50	50	100
	III	Core Paper – XV	17PCOMC15	Consumer Rights And Education	4	5	50	50	100
		Core Paper – XVI	17PCOMC16	Project Plus Viva Voce	4	6	40	60	100
		Elective –IV	17PCOME04 P	Computerized Accounting	4	6	50	50	100
	IV	Soft Skill – IV	16PGSLS05 H	Personality Enrichment	2	2	50	50	100
								CREDIT TOTAL = 22	

OVER ALL CREDIT TOTAL = 90

SEMESTER - I

(Effective for the batch of candidates admitted in 2018 – 19)

CORE PAPER – I

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

SUBJECT CODE: 17PCOMC01	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 90

Course Objectives: To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.

Unit-I
Advanced problems in shares- forfeiture of shares- effects of pro-rata allotment on forfeiture of shares- reissue- partial reissue of shares- underwriting of shares- types of underwriting- determining the liability of underwriters in respect of an underwriting contract- complete underwriting- partial underwriting- firm underwriting.

Unit- II
Valuation of goodwill and shares- methods of valuation of goodwill- average profit method- weighted average method- super profit method- annuity method- capitalization method- valuation of shares- net assets method- yield method- fair value method.

Unit –III
Alteration of share capital and internal reconstruction- Amalgamation, Absorption and External Reconstruction- purchase consideration- computation of purchase consideration- methods of accounting for Amalgamation- pooling of interest method- purchase method-distinction between pooling of interest method and purchase method-accounting treatment for Amalgamation, Absorption and External Reconstruction.

Unit-IV
Liquidation of companies- order of payment- calculation of liquidator's remuneration- liquidator's final statement of account- statement of affairs- deficiency or surplus account.

Unit-V
Accounting for price level changes- social responsibility accounting- human resource accounting- mandatory accounting standards- provision of Accounting Standards AS-1, AS-2, AS-3, AS-4, AS-14 and AS-21.

Note: The proportion between theory and problems 20: 80

Book References

1. Shukla M C and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. Gupta R L and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3. Jain S P and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. Reddy T S and Murthy, Corporate Accounting, Chennai, Margam Publications

Web references
- www.accountingcoach.com

- www.accountingstudyguide.com
- www.cimaglobal.com

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	1	2
	Unit – 3	2	
	Unit – 4	2	2
	Unit – 5	1	
Section B	Unit – 1		2
	Unit – 2		2
	Unit – 3	1	1
	Unit – 4		1
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

CORE PAPER -II

FINANCIAL MANAGEMENT

SUBJECT CODE: 17PCOMC02	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 90

Course Objective: To impart knowledge on the fundamentals of finance function in business and to develop skills in financial analysis and decision making.

Unit I

Financial Management: Meaning, Scope, and Objectives - Finance Functions: Investment, Financing and Dividend decisions.

Unit II

Cost of Capital: meaning and determinants of cost of capital – computation of cost of capital- cost of debt, cost of preference and cost equity - Measurement of weighted average Cost of Capital.

Unit-III

Financing Decisions: Capital Structure- meaning, patterns of capital structure; difference between capital structure and financial structure E.B.I.T - E.P.S analysis- capital structure theories: MM approach and traditional approach only.

Unit-IV

Leverages: meaning and significance of leverages - types of leverages - computation of operating leverage, financial leverage, composite or combined leverage.

Unit-V

Working Capital Management: Concept, Need, Determinants of working capital – estimating working capital requirement- inventory levels- EOQ- estimation of cash possession.

Note: The proportion between theory and problems 20: 80

Book References

1 Van Horne J. Financial Management & Policy Pearson Education, Delhi
2 Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
3 West on and Brigham, Managerial Finance, New York, Holt Rinehart
4 Pandey I M, Financial Management, New Delhi, Vikas
5. Periyasamy P, Financial Management, Vijay Nicole Imprints

Web references
- https://www.economicsdiscussion.net/financial-management/capital-structure/33348
- https://taulia.com/glossary/what-is-working-capital-management/
- https://efinancemanagement.com/investment-decisions/cost-of-capital

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	
	Unit – 5	1	1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

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CORE PAPER -III
ORGANISATIONAL BEHAVIOUR

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SUBJECT CODE: 17PCOMC03	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 75

Course Objective: To provide knowledge on employees' behaviour and their managerial implications and to impart knowledge on organizational dynamics.

UNIT I:
Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches – Organizational Behaviour Models.

UNIT II:
Individual Behaviour - Personality - importance- personality theories- determinants of personality - Learning – factors- theories-Attitudes – factors influencing attitude-attitude measurement- functions and change of attitude- Perception – process- determinants- Motivation –theories of motivation- Group Behaviour - Group Dynamics - Group Norms - Group Cohesiveness.

UNIT III:
Transactional Analysis-components - Stress - Meaning - Types - measures to overcome stress- Quality of Work Life- factors responsible for the growing importance of QWL- criteria for measuring QWL- measures to improve QWL and benefits of high QWL.

UNIT IV:
Organisational Conflict- meaning- causes of conflict- stages of conflict- levels of conflict- conflict outcomes- resolution of conflicts- Discipline- positive and negative aspects- objectives- causes of indiscipline- procedures for disciplinary action- the Red Hot Stove Rule- kinds of punishment- principles of natural justice.

UNIT V:
Organizational Dynamics - Effectiveness - Approaches - Organizational Culture – Determinants- types- creation and maintenance of Organisational Culture - Organizational Climate - Implications on Organizational Behaviour

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

Web references

- https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-II-Organizational-Behavior-final-book.pdf
- https://www.measimba.ac.in/pdf/course-materials/PMF1C-OB.pdf
- https://2012books.lardbucket.org/pdfs/an-introduction-to-organizational-behavior-v1.1.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

CORE PAPER – IV
MANAGERIAL ECONOMICS

SUBJECT CODE:16PCOMC04	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 75

Course Objective: To offer expertise and knowledge on the application of economic theories and concepts to business decisions.

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

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

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

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

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

Book References

1 Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
2 Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
3 Mote and Paul: Managerial Economics TMH, New Delhi
4 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
5 Dwivedi D N Managerial Economics, New Delhi Vikas

Web references
- https://en.wikipedia.org/wiki/Managerial_economics
- https://www.yourarticlelibrary.com/economics/market/market-structure-meaning-characteristics-and-forms-economics/28736
- https://www.microeconomicsnotes.com/market-2/pricing-methods-in-managerial-economics-top-7-methods/15697

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

ELECTIVE – I
ACCOUNTS FOR SPECIALIZED INSTITUTIONS

SUBJECT CODE:17PCOME01	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	Total Hours 90

Course Objective: To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions and to update the knowledge of accounting standards for specified nature of accounts.

UNIT I:
Holding and Subsidiary company- Accounting treatment and disclosures, Treatment of Dividends, Unrealized profits, Revaluation of Assets, Depreciation adjustments for revaluation, consolidation of accounts, Preparation of balance sheet and profit and loss account.

UNIT II:
Banking company Accounts: Classification of banking companies assets Rebate on bills discounted, Treatment of NPA and interest on doubt full loans & advances, Preparation of Profit and loss Account and balance sheet as per new regulations.

UNIT III:
Insurance company Accounts: General insurance, Life insurance, Treatment of Claims, Correct life assurance fund, Preparation of valuation balance sheet, Preparation of revenue accounts and final accounts of life and non-life insurance companies as per new regulations.

UNIT IV:
Electricity and Non Electricity company accounts: Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, Calculation of Capital base, Reasonable return, Distribution of surplus, Preparation of Revenue, Receipts and Expenditure and Balance sheet.

UNIT V:
Packaging and Shipping company accounts: Package and containers, Returnable and non –returnable containers, Different methods of Accounting for package and containers. Voyage accounts - calculation of freight, primage, managers commission and adjustments for unfinished voyage.

Note: The proportion between theory and problems 20: 80
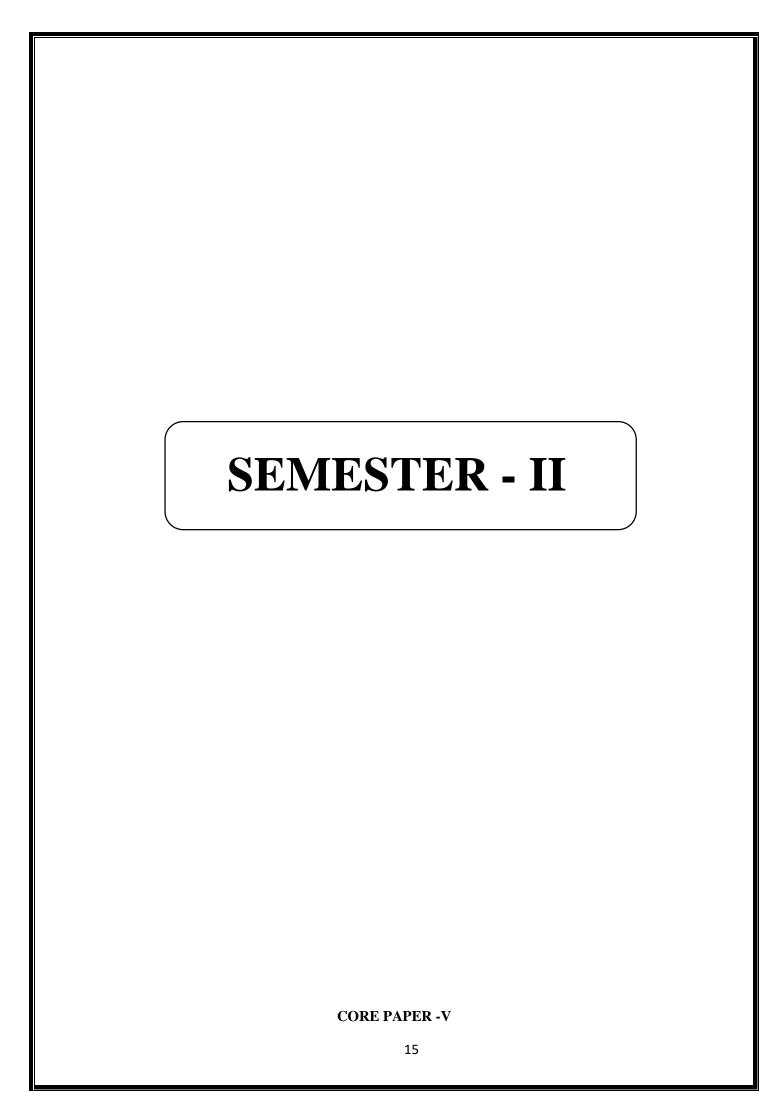
Book References
1. T.S. Reddy & Dr. A. Murthy, Advanced Corporate Accounting, Margham Publications,
2. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi
3. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons,New Delhi
4. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chandand Sons.
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani Publications, New Delhi
6. Horngren C T, Introduction to Financial Accounting, PHI, New Delhi
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH,.

Web References
- www.accountingcoach.com
- www.accountingstudyguide.com
- www.cimaglobal.com

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	1	1
Section B	Unit – 1		1
	Unit – 2		1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

SEMESTER - II

ADVANCED COST AND MANAGEMENT ACCOUNTING

SUBJECT CODE:17PCOMC05	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours 90

Course Objective: To impart knowledge on cost and management accounting techniques and to develop the skills of students in the preparation of cost and management accounting statements

Unit- I
Installation of costing system –Essentials of a good cost accounting system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives

Unit- II
Process costing –meaning and features- treatment of normal loss, abnormal loss and abnormal gain - treatment of equivalent units -inter - process profit.

Unit- III
Budgetary Control – meaning - classification of Budgets - Flexible Budgets- Control ratios - Zero Base Budgets.

Unit –IV
Financial Statement analysis- meaning and types of financial statements- comparative financial statements - common size financial statements - Trend analysis - Ratios meaning – uses - merits and demerits- ratio analysis – profitability ratios – turnover ratios and solvency ratios.

Unit- V
Funds Flow analysis – meaning and uses – construction of Fund Flow statement - Cash Flow analysis – meaning and uses – difference between Fund Flow and Cash flow statement – construction of Cash flow statement.

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

Book References
1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Ma king, New York, McGrawHill Choudhary Anu Prasad Roy & Amitava Bhattac.harya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

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- https://www.yourarticlelibrary.com/cost-accounting/process-costing/top-5-problems-on-process-costing-with-solution/76054
- https://www.financialaccountancy.org/management-of-cash-budgets/cash-budget-format-and-example/
- https://www.wallstreetmojo.com/ratio-analysis/

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4		1
	Unit – 5	1	1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

MARKETING OF SERVICES

SUBJECT CODE:16PCOMC06	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours 75

Course Objective: To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector.

Unit- I

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

Unit- II

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

Unit- III

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

Unit- IV

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

Unit- V

CRM & Relationship Marketing -Customer Satisfaction.

Book References
1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2 EG Bateson, Mal1agil1g Services Marketing -Text and Readings, Dryden Press, insdale Ill.
3.Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essencl' of ServIces Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Anrn Pezzallo, Marketing Financial Services, Macrnillan

Web references
- http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
- https://www.measimba.ac.in/pdf/course-materials/PMF16.pdf
- https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf
- https://gurukpo.com/Content/BBA/Service_Marketing.pdf
- https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

CORE PAPER - VII
ADVANCED BUSINESS STATISTICS

SUBJECT CODE:17PCOMC07	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours 90

Course Objective: To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

UNIT –I
Time Series Analysis – components of time series – Graphic method – least square method – moving average- seasonal index(simple and ratio moving average method) - Trend analysis

UNIT – II
Index Numbers – Aggregative and Relative Index – simple and weighted method, Chain and Fixed Index – construction of Cost of Living Index and methods.

Unit- III
Probability – measurement – Addition and Multiplication theorems – Bayesian theorem- combination

Unit- IV
Probability Distribution – Binomial and Poisson Distributions - definition – characteristics – problems.

Unit- V
Sampling- Sampling methods- sampling error- Sample size and standard error- Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

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

Book References
1 Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi
2 Gupta, Statistical Methods, Sultan Chand
3 Johnson, Applied Multivariate Statistical Analysis, 5th Ed, Pearson Education

Web references
- https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf
- https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf
- http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%282%29.pdf
- https://www.dynamictutorialsandservices.org/2021/01/probability-theory-business-statistics.html

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		2
	Unit – 5	2	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

CORE PAPER VIII
INCOME TAX LAW AND PRACTICE

SUBJECT CODE:17PCOMC08	THEORY / PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours 90

Course Objective:
To Enrich concepts of Income tax and to practice the provisions relating to different sources of income.
To acquaint knowledge with provisions relating to Assessment of Individuals and Powers of Income Tax Authorities.

UNIT-I

Incomes exempt from tax. Salary income – Allowances – Perquisites and their valuations - Gratuity – Pension – Commutation of pension – Leave salary – Profits-in-lieu of salary and Taxability of Provident funds.

UNIT-II

Income from House property – Definition of annual value – Computation of income of different properties. Income from Business or Profession- Allowable and not allowable expenses- Computation of income from business or profession.   Provisions relating to depreciation and its computation.

UNIT-III

Capital gains – Types of capital gains – Transactions not included as transfer – Cost of improvement – Indexation of cost- Computation of Capital gains. Income from other sources – Deductions in computing income under the head Income from other sources

UNIT-IV

Set off – Carry forward and set off of losses. Deductions from gross total income. Assessment of individual and Partnership firms.

UNIT-V

Income Tax Authorities – Powers of the Central Board of Direct Taxes Commissioners of Income Tax and Income Tax Assessing Officers – Types of assessment- Due date of fling of Return – Permanent Account Number (PAN) – Advance payment of Tax and deduction of Tax at Source.

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

Books for References:
1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications
5. Bhagawath Prasad Direct Taxes Law and Practice

Web References
- https://www.icai.org/post.html?post_id=13752

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Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	2
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	
Section B	Unit – 1		1
	Unit – 2		2
	Unit – 3		2
	Unit – 4		1
	Unit – 5		2
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

SUBJECT CODE:17PCOME02	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	Total Hours 75

Course Objective: To provide knowledge on understanding managing human resources in organization and to provide an exposure on the knowledge management tools.

UNIT I:
Knowledge Management- definition- nature- objectives-need- benefits- Knowledge Economy-Technology and Knowledge Management- Knowledge Management Strategy- Knowledge as a Strategic asset.

UNIT II:
Knowledge Attributes- Knowledge Creation- phases of Knowledge Creation and Knowledge Architecture- Tacit and Explicit Knowledge- Knowledge Management and Organisational learning-Knowledge Collection and Codification- Repositories- Repository life cycle.

UNIT III:
Collaborative platforms - Different kinds of platforms- Tools for Collaborative platforms- Knowledge Culture Principle and improvement - Knowledge Culture enablers.

UNIT IV:
Knowledge Culture Enhancement Programs- Implementing Knowledge Culture change programs-Communities of practice-Existence of Communities of Practices in Organisations- Importance-Developing and nurturing Communities of practice.

UNIT V:
Tools and Techniques in Knowledge Management- K-Audit- Knowledge Careers- Organisational Knowledge Role classification- Practical Implementation of Knowledge Management Systems- Case Studies.
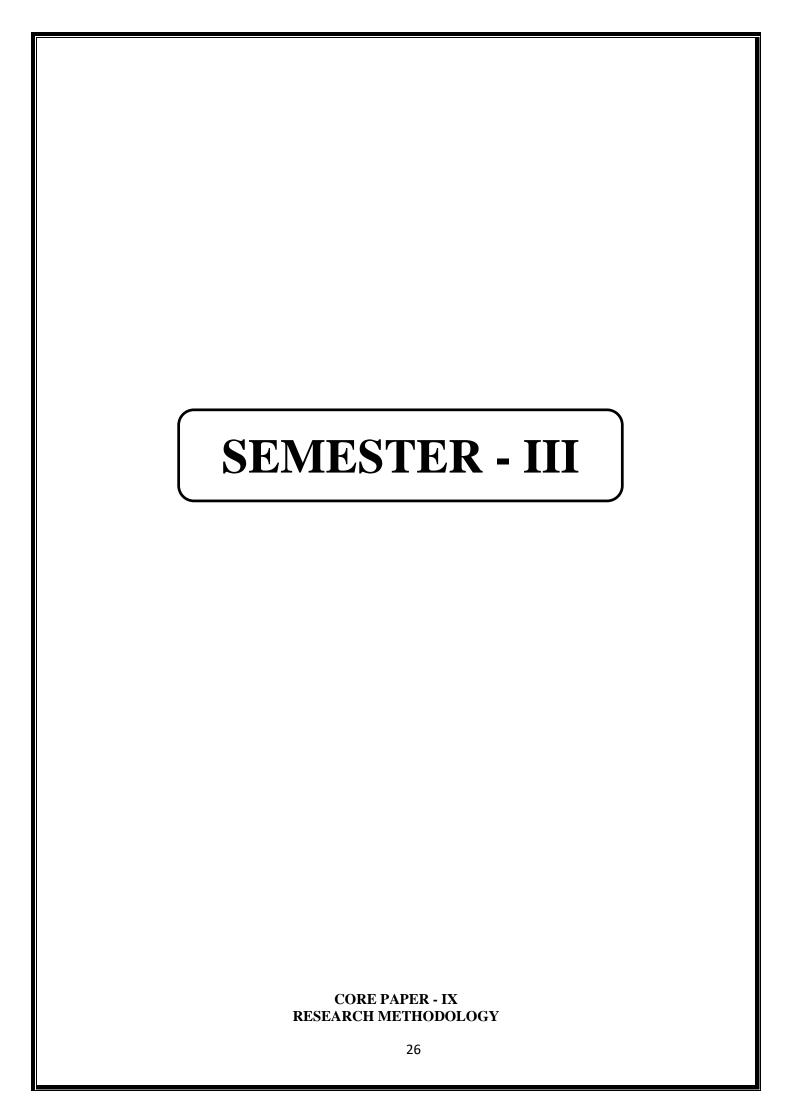
Book Reference
1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMCI Press
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. Shelda Debowski, Knowledge Management, , John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited
5. Stwart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. Hol Sapple Springer C W, Handbook on knowledge management (Edited)

Web References
www.knowledge-management-online.com
www.systems-thinking.org
www.kmworld.com
www.**knowledge-management**-tools.net

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

SEMESTER - III

SUBJECT CODE: 17PCOMC09	THEORY / PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours 90

Course Objectives:
1. To provide knowledge on research methods, techniques and the process and
2. To develop skills in the application of research methods for business problem solving

Unit- I
Research – Meaning and purpose – Types of Research – Pure and Applied, Survey, Case Study, Experimental and exploratory – Research Design – Steps in research – steps in selection and formulation of research problem – review of literature.

Unit- II
Data Collection – Types of Data – Collection of Data – Observation – Interview – Questionnaire/Schedule construction – Pilot Study and pre-testing and testing validity and reliability – Graphic, diagrams – bar diagram, histogram, pie diagram– o'give curve – lorenze curve – Descriptive statistics - mean, median and mode – standard deviation – quartile deviation - skewness

Unit- III
Karl Pearson and Spearman Rank Correlation – Simple, Partial and Multiple Correlations – Regression – Simple (OLS) and Multiple Regression (With 3 Variables only)

Unit- IV
Hypothesis – Formulation – types – testing – sampling techniques – sampling errors and sample size – parametric and non-parametric tests – Tests of Significance – Z – test, t-test, F-test, Chi –square test – one way ANOVA - Simple problems.

Unit –V
Report writing – Types of report – Contents – Style and Convention – Steps in drafting report

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

Book References
  1 William C Emory, Business Research Methods, Richard D Irwin, NJ
  2 Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
  3 Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
  4 Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

Web references
- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM408_DMGT404_RESEARCH_METHODOLOGY.pdf
- https://www.subhartidde.com/slms/Research%20Methodology_Final%20MBA-202.pdf
- https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf
- http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology_A_Step-by-Step_G.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	1	3
	Unit – 3		1
	Unit – 4	1	3
	Unit – 5	1	
Section B	Unit – 1	1	
	Unit – 2	1	2
	Unit – 3		1
	Unit – 4		2
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5	1	

CORE PAPER-X
FUNDAMENTALS OF INFORMATION TECHNOLOGY

SUBJECT CODE:17PCOMC10	THEORY/PRACTICAL	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours 75

Course Objectives
1. To offer basic skills in computer application.
2. To develop working knowledge on business related software.
3. To impart knowledge on application of software for analysis of business related data.

Unit- I
Introduction of Computer- Classification of Digital Computer System- Computer Generations- Computer Architecture- Nature and Implications of Information Technology- Applications of Computers in Business.

Unit- II
Operating Systems- Functions, Significance- Multimedia- Components, Features, Applications – Information Communication Technology (ICT)- Tools - Importance of ICT- Usage of Accounting and Statistical Packages.

Unit III
Internet- History - Hardware and Software requirements of Internet- Internet Service Providers- Usefulness of Internet – Network Topologies – E-Mail Accounts Creation- Sending and Receiving mails, Attachments.

Unit IV
Ms-Word – Creating word document- Editing Text, Sorting, Adding and formatting numbers, symbols – Drawing tools – Mail Merge, Getting into Print. Ms-Excel- Arithmetic and logical functions- Usage of Tables and Graphs.

Unit V
Ms-Access- Creating Tables, Forms, Modifying Tables, Form Design, Reports- Ms. PowerPoint-Slide Design- Custom Animation, Slide Transition- Preparation of PowerPoint presentation.

Note : The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 50 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

Book References
1. James A. Senn, Information Technology in Business Principles, Practices and opportunities, Prentice Hall
2. Corey Sandler, Tam Badget, Jan Wein Carten, Ms-Office for Windows.
3. Alexis, Leon & Mathew Leon fundamentals of IT, Vikas Publishers.

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- https://www.hzu.edu.in/csit/IV.1_information_and_communication_technology.pdf
- https://www.tutorialspoint.com/operating_system/operating_system_tutorial.pdf
- https://users.dimi.uniud.it/~antonio.dangelo/MMS/materials/Fundamentals_of_Multimedia.pdf
- https://www.tutorialspoint.com/excel/excel_pdf_version.htm
- https://www.tutorialspoint.com/word/word_pdf_version.htm

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF

PRACTICAL

EXPERIMENTS

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

CORE PAPER – XI

ACCOUNTING FOR MANAGERS

SUBJECT CODE:17PCOMC11	THEORY / PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours 90

Course Objective: To apply advanced managerial accounting concepts in order to make more informed and more effective decisions in simulated and actual business situations, to develop management accounting information systems that will play an important role in the overall success of an organization and to analyze and to apply Modern cost analysis techniques to control and to reduce the cost to enhance the value.

UNIT- I
Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions

UNIT- II
Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making

UNIT- III
Capital Investment Decision – Payback and discounted payback – Net present value and taxation – Internal Rate of Return – Accounting Rate of Return – Post project evaluations

UNIT- IV
Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing
– Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence

UNIT- V
Activity based approaches to Cost and Management Analysis – Activity Based Costing – Activity Based Management –Target costing – Cost ascertainment and pricing using Target Costing

Note: Proportion of theory and problems: 20% and 80%

Book References
1. Charler Brandon, Managerial Accounting, TMH, New Delhi
2. Ray H.Garrison, Managerial Accounting, TMH, New Delhi
3. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi
4. Advanced Management accounting – Study Material – Institute of Chartered Accountants
5. Horngren, Foster, Datar & Gowing. *Cost Accounting: A Managerial Emphasis*. 5th Cdn edition. Pearson

Web References

- http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/ACCOUNTING%20FOR%20MANAGERS.pdf
- https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING_FOR_MANAGERS.pdf
- https://www.eirc-icai.org/mybackoffice/background_Material/Marginal%20Costing%20&%20Others.pdf
- http://www.aurobindo.du.ac.in/uploads/pdf/1587189335_INVESTMENT_DECISIONS.pdf
- http://14.139.185.6/website/SDE/M.Com%20(2015%20Admtn%20Onwards)%20Semester%20I-%20Paper%20III-%20Accounting%20for%20Managerial%20Decisions.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1		2
	Unit – 2		1
	Unit – 3	1	2
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5	1	

CORE PAPER - XII

INDIRECT TAXES

SUBJECT CODE:18PCOMC12	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours 75

Course Objective: To provide distinction between Direct Tax and Indirect Tax and also related incidence of tax rules for indirect tax and to provide understanding on the concept central excise and Service under the emerging increase importance of service sector.

UNIT- I

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

UNIT- II

Central Excise: Factors for Levy of Excise Duty – Goods, Excisable Goods, Manufacture, India
– First principles of valuation of goods – Types of Excise Duty – Procedure for assessment and payment of Excise Duty – Philosophy of Cenvat – Registration

UNIT- III

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

UNIT- IV

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

UNIT- V

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

Book References

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

Web References

- https://irisgst.com/top-gst-news-for-the-month-latest-gst-updates/
- https://www.bankbazaar.com/tax/gst.html
- https://cbic-gst.gov.in/pdf/e-version-gst-fliers/eflier-meaning-scopeofsupply14062017.pdf
- https://www.zoho.com/in/books/gst/supply-of-goods-and-services-under-gst.html
- https://cleartax.in/s/supply-under-gst-scope
- https://cleartax.in/s/customs-duty-india
- https://indialends.com/tax/custom-duty
- https://www.indiafilings.com/gst-registration

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

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ELECTIVE –III
INDUSTRIAL RELATIONS AND LABOUR WELFARE.

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SUBJECT CODE:17PCOME03	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	Total Hours 90

Course Objective: To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.

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

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

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

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

UNIT V
Child Labour – Female Labour- Contact Labour – Construction Labour –Agricultural labour – Disabled – Welfare of knowledge – Social Assistance – Social Security- Implications
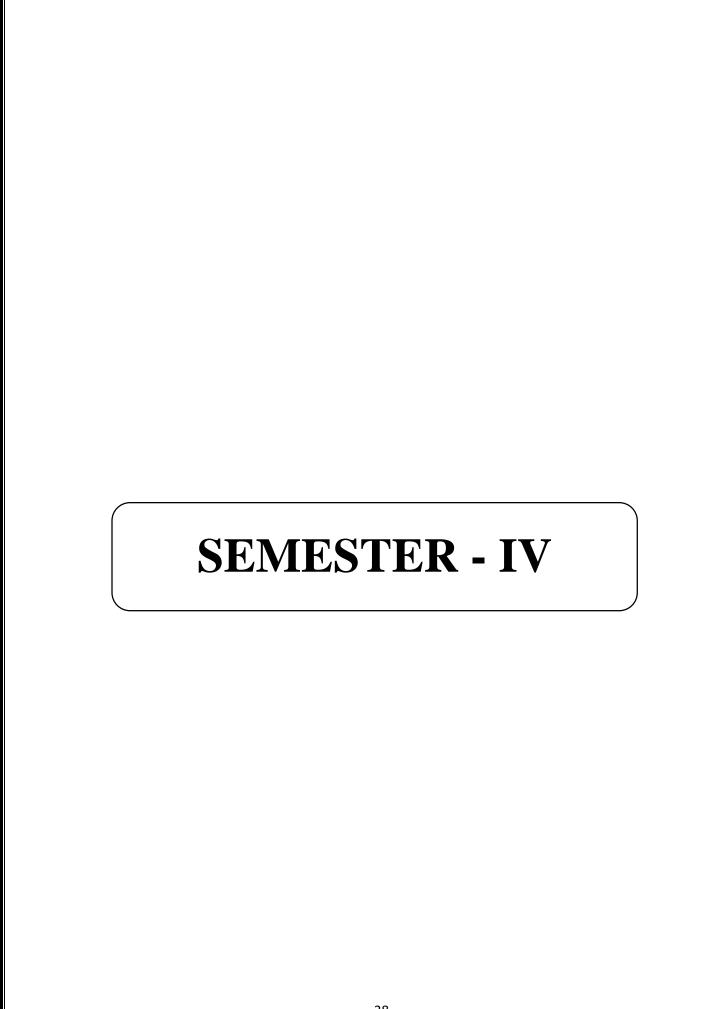
Book References
1.Mamoria C.B. and Sathish Mamoria , 'Dynamics of Industrial Relations', Himalaya Publishing House, New Delhi 1998
2.Dwivedi. R.S. 'Human Relations & Organisational Behaviour', Macmillan India Ltd., New Delhi, 1997
3.Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
4.Srivastava, 'Industrial Relations and Labour laws', Vikas 4 th edition, 2000
5.Venkata Ratnam C S, 'Globalisation and Labour Management Relations', Response Books, 2001

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- https://blog.ipleaders.in/mechanism-settlement-disputes-industrial-dispute-act/
- https://www.mlsu.ac.in/econtents/1238_Industrial%20disputes.pdf
- https://egyankosh.ac.in/bitstream/123456789/64369/2/Unit-19.pdf
- https://www.osha.gov/sites/default/files/training-library_industrial_hygiene.pdf
- https://www.yourarticlelibrary.com/human-resources/22-important-legal-provisions-for-industrial-safety/2380

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

SEMESTER - IV

CORE PAPER – XIII
CHANGE MANAGEMENT

SUBJECT CODE:17PCOMC13	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours 75

Course Objective: To enable students to analyze strategic change and how change impacts managerial issues

UNIT- I
Nature, forces, types and models of organizational change - impact of change, transition management

UNIT- II
Progress and challenges in organizational change management - learning organization, role of politics

UNIT- III
Motivating and enabling change, managing complex major changes Effective change leader – Mapping change – the cultural web – cultural attributes to change – resistance to change

UNIT- IV
Mapping change – the cultural web – cultural attributes to change – resistance to change

UNIT -V
Systems approach to change, intervention strategy model, total project management model

Book References
1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi

2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi

3. Carr K.D, Hard J.K.Tralant W.J, Managing the change process, Mc GrawHill, NewYork

Web References

- https://egyankosh.ac.in/bitstream/123456789/10984/1/Unit-4.pdf
- https://educationleaves.com/change-management/
- https://hbr.org/topic/change-management
- https://www.cio.com/article/2439314/change-management-change-management-definition-and-solutions.html

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

Core paper XIV
ADVERTISING AND SALESMANSHIP

SUBJECT CODE: 17PCOMC14	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours 90

Course Objective: To enable students to learn the nuances of target marketing and personal selling and public relations.

UNIT- I

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

UNIT- II

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

UNIT- III

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

UNIT- IV

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

UNIT- V

The role of personal selling and public relations in Integrated Marketing communication – International advertising- developing international advertising strategy- International sales force and their management.

Book References
1. George E.Belch and Michael A.Belch, Advertsing and Promotion, McGraw Hill Company
2. Ronald, Karen White hill king,and J.Thomas Russell, Kleppner's Advertising Procedure, Pearson Education International, Prentice Hall
3. Sarangi, Advertising and Sales Promotion, Asian Books
4. Gupta, Advertising and Sales Promotion, EPH Publisher

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- https://en.wikipedia.org/wiki/International_advertising
- https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617
- https://www.wallstreetmojo.com/advertising-budget/

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5		

CORE PAPER XV
CONSUMER RIGHTS AND EDUCATION

SUBJECT CODE: 17PCOMC15	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours 75

Course Objective: To acquire knowledge as a consumer on basics of Consumer Protection Act and Consumer pressure groups-voluntary consumer organizations.

Unit- I

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

Unit- II

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

Unit –III

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

Unit- IV

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

Unit- V

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

Book References

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

Web References
- https://ncert.nic.in/textbook/pdf/lehe210.pdf
- https://www.oecd.org/sti/consumer/44110333.pdf
- http://www.consumer.tn.gov.in/pdf/Teachers_Reference_Book.pdf
- https://nios.ac.in/media/documents/Secbuscour/English/chapter-17.pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

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CORE PAPER XVI

PROJECT REPORT AND VIVA VOCE

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SUBJECT CODE:17PCOMC16	**PRACTICAL**	**MARKS: 100**
SEMESTER: IV	**CREDITS: 4**	**Total Hours 90**

Course Objective: To acquire practical knowledge with regard to research work and application of statistical tools for research.

GUIDELINES FOR INTERNAL ASSESSMENT –PROJECT WORK

Work load for project work is 6 hours per week. Internal assessment for project work is to be carried out by the Department Committee with HOD as the Chair Person and all project Guides as members. They should assess each candidate based on two presentations. Each candidate should present two seminars. The first seminar after one month of commencement of the Project work/IV th semester, where in the proposal for the project work, review of literature should be presented. The second seminar should be presented before submission of the project work. The second presentation should cover results of the project work. For each presentation 25 marks should be allotted. At the option of the college, the students shall be asked to undergo Institutional training for 4 weeks during summer vacation immediately after first year. If such arrangement is made, the candidate should be asked to make a presentation in the first week of 4th semester on the training programme undergone and the experience gained. 20 marks shall be allotted for this presentation. Where ever Institutional training is encouraged, the project related seminars shall carry 15 marks each.

GUIDELINES FOR CONTINOUS INTERNAL ASSESSMENT FOR 2 PAPERS IN LIEU OF PROJECT.
In case of internal assessment for other papers, each faculty member should conduct a minimum of two tests and the students should write at least one assignment and present one seminar in the subject taught by the faculty member. The marks should be allotted to each component and the total internal assessment marks obtained by each student should be recorded. Each faculty member and the department should maintain a record of the details of internal assessment marks awarded to each student. Each year in the beginning of the 4th semester the Head of Department and the faculty members who are involved in the project guidance should prepare a list of topics for project work and the students should be asked to choose from the list. Each student should work on a different topic. The viva voce for each candidate shall be conducted by the external examiner appointed by the University.

INSTRUCTIONS FOR COURSE TRANSACTIONS Out of the total teaching hour's allotted to each paper, the department committee shall allocate needed number of hours to the following:
- Practical's
- Library work
- Seminars
- Tutorials
- Quiz
- Field Work
- Institutional visits

#@ Viva-voce examination carries 20 Marks and Project Report carries 60 Marks & CIA 20 marks.
Project Viva-voce is considered one core paper.
Project:
Internal Marks   best   2 out of 3 presentations = 20 marks
Viva   =20 marks
Project Report   = 60 marks

SUBJECT CODE:17PCOME04	THEORY / PRACTICAL	MARKS: 100
SEMESTER: IV	CREDITS: 4	Total Hours 90

Course Objective: To develop the skills of students to prepare Accounting Statements using Accounting software.

Unit -I

Introduction – Features and advantages of Computerized Accounting - Purchases and Sales – Debit and Credit - Types of Accounts – Rules of Double Entry system- Account Books (Journal, Ledger, Subsidiary Books, Final Accounts) - Inventory system.

Unit -II

Tally Start Up Screen – Components – Creation of a Company.- Accounts Only , Accounts with Inventory. Tally Configuration features – Accounting Features, Inventory Features and Statutory Features.

Unit- III

Creation of Accounts Master – Accounts Info. - Ledger, Groups, Cost Categories, Cost Centre- Creation of Inventory Masters – Inventory Info. - Stock Item, Stock Group, Units of Measurement. Bill-wise details –Advantages and Disadvantages.

Unit- IV

Accounting Voucher Entry – Contra, Receipt, Payment, Journal, Purchase, Sales, Debit Note and Credit Note- Accounting Reports – Trial Balance- Profit and Loss Account- Balance Sheet, Cash & Bank books- Ledger Summaries – Bills Receivables and Payable Statements.

Unit -V

Inventory Voucher Entry- Delivery Challan – Goods Receipt Note- Stock Transfer- Bill of Materials- Physical Stock Voucher- Batch wise details - .Inventory Report- Stock Summaries- Order Books Summary- Purchase Order summary- Sales Order Summary.- Statutory Reports.

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly. The Theory paper (3 Hours & 100 Marks) will be scaled to 50 marks. The practical paper (3 Hours & 100 Marks) will be scaled to 50 marks. The candidate has to secure 50 % in each of the Practical & Theory papers to secure pass. Failure to secure the minimum either in the Theory or in the Practical will entitle the reappearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

Book References

1. Official Guide to Financial Accounting using Tally ERP 9, Tally Education Pvt Lrd.
2. Narmata Agarwal, Financial Accounting using Tally –Dream tech publishers

Web References

- https://www.academia.edu/40257337/INTRODUCTION_TO_COMPUTERIZED_ACCOUN TING
- https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/
- https://collegetutor.net/notes/Financial_Accounting_e_book_pdf

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

COMPUTERIZED ACCOUNTING- LIST OF PRACTICAL EXPERIMENTS

1. Creation, Alteration AND Deletion of Companies n TALLY
2. Creation of Single and Multiple Ledgers
3. Creation of Groups
4. Preparation of Final Accounts with Adjustments
5. Accounting Voucher Entries – Receipt, Payment, Contra, Purchases and Sales, Debit Note and Credit Note.
6. Inventory Info. Units of Measurement, Stock Group, Stock items
7. Preparation of Statement of Accounts
8. Creation of Cost Centers and Cost Category
9. Preparation of inventory Vouchers
10. Bill of Materials and Stock Journals
11. Bill-wise details and Tracking Numbers
12. Batch-wise Details and Expiry
13. Order Processing – Purchase Order and Sales Order
14. Preparation of Statutory Report – VAT

Course No	OTHER ELECTIVES AVAILABLE
Paper- I	Investment Analysis and Portfolio Theory
Paper – II	Managerial behavior and effectiveness
Paper –III	CRM and Relationship marketing
Paper – IV	Management information system
	OTHER EXTRA –DISCIPLINIARY ELECTIVES
Paper – I	Business Ethics and Corporate Social responsibilities
Paper –II	Total Quality Management
PAPER -III	International Marketing
PAPER -IV	Operation Research

ELECTIVE – I
INVESTMENT ANALYSIS AND PORTFOLIO THEORY

	THEORY / PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 3	Total Hours 75

Course Objective: To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building.

UNIT- I

Sources of investment information-- investment management -investment objectives, constraints -factors – investment process- investment analysis - economic analysis -industrial analysis role of capital markets.

UNIT -II

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

UNIT -III

Company and Industry analysis - components -non financial aspects -financial analysis - financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio –ROI –Risk and return – Types of risk.

UNIT- IV

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

UNIT- V

Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) - options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors

Book References

1 Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hil
2 Elton, Edwin J & Gruber Martin J, Modem Portfolio Theory & Investment Analysis, Wiley & Sons
3 Sidney CottIe, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4 Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

Web references
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www.bcci.bg
www.asrm.edu.pk

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

MANAGERIAL BEHAVIOUR AND EFFECTIVENESS

	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 3	Total Hours 75

Course Objective: To develop an understanding of managerial behavior in organization and to sensitize students in managing human relations and on developing managerial effectiveness

UNIT- I

Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour

UNIT- II

Identifying managerial talent – Selection and recruitment –Managerial skills development-pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices

UNIT- III

Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer

UNIT- IV

Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles

UNIT- V

Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity

Book References
1. Peter Drucker,'Management', Harper Row
2. Milkovich and Newman,'compenstion', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership,' Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson Southwestern

Web References
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www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.com

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

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ELECTIVE – III
CRM AND RELATIONSHIP MARKETING

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	THEORY	MARKS: 100
SEMESTER: III	**CREDITS: 3**	**Total Hours 75**

Course Objective: To impart knowledge on customer relationship management and to provide an overview on the various concepts relating to relationship marketing

UNIT- I
Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices

UNIT- II
Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results

UNIT -III
Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT- IV
Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership

UNIT- V
The Technological Revolution – Relationship Management – Changing Corporate Cultures

Book References
1. John Egan, "Relationship Marketing, Exploring Relational Strategies In Marketing", Prentice Hall
2. John Anton, "Customer Relationship Management", Prentice Hall
3. Jagdish N Sheth and Atul Parvatiyar, "Handbook of Relationship Marketing", Response Books
4. Anderson, "Customer Relationship management", Tata McGraw Hill
5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach", McGraw-Hill Higher Education
6. Zineldin, Mosad, "Strategic Relationship Management: A Multi-Dimensional Perspective: Towards a New Co-Opetive Framework on Managing, Marketing and Organizing", Coronet Books Publishers
7. McKenna, Regis, "Relationship Marketing: Successful Strategies for the Age of the Customer", Addison-Wesley Longman
8. Christopher, Martin, "Relationship Marketing", Science & Technology Books

Web References
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Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

MANAGEMENT INFORMATION SYSTEM

	THEORY	MARKS: 100
SEMESTER: III	**CREDITS: 3**	**Total Hours 75**

Course Objective: To offer in depth knowledge on information systems in business and their management.

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

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

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

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

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

Book References
1. Azam M, Management Information Systems, Vijay Nicole Imprints
2. James A O' Brain, Management Information Systems', Tata Mc Graw Hill
3. King R William, 'Management Information Systems'
4. Davis, 'Management Information Systems',Mc Graw Hill
5. Wetherbe, Turban, 'Information Technology for Management', John willey publisher
6. Prasad L M, Usha Prasad, 'Management Information Systems', Sultan chand & Sons
7. Goyal D P, 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
8. Sadagopan S, 'Management Information System', Prentice Hall
9. Eff Oz, 'Management Information Systems', Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, 'Business Information Systems', Vikas Publishing house Pvt. Ltd

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Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

EXTRA- DISCIPLINARY ELECTIVE- I
BUSINESS ETHICS CORPORATE SOCIAL RESPONSIBILITIES

	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 3	Total Hours 45

Course Objective: To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions

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

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

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

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

UNIT –V
Codes of governance –Birla committee report

Book References
1. A M A, "Corporate Governance And Business Ethics", Excel Books
2. Cannon Tom, "Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities", Pitman, London
3. Hoffman, W. Michael, et, "Corporate Governance and Institutionalizing Ethics", Lexington Books
 4. Sutton, Brenda, editor, "The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance", Blackwell Publishers
5. Manual Vela Squez, "Business Ethics Concepts and Cases", Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, "The Power of Ethical Management", New York, William Morrow & Co.,
7. Sekhar R C, "Ethical Choices in Business", Response Books
8.Kendall, Nigel, "Corporate Governance", London, Financial Times Pitman Publishing

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www.business-ethics.com
www.cgi.com
www.businessethics.ca
www.societyforbusinessethics.org

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

EXTRA- DISCIPLINARY ELECTIVE- II
TOTAL QUALITY MANAGEMENT

	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 3	Total Hours 45

Course Objective: To provide expert knowledge in the emerging Total Management techniques and to build conceptual clarity and skill of concept applications.

UNIT- I

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

UNIT- II

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

UNIT- III

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

UNIT- IV

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

UNIT- V

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

Book References

1. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals Of Total Quality Management", Bross Chapman & Hall, London
3. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
4. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
5. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management", McGraw-Hill
6. Jain, "Quality Control And Total Quality Management", Tata McGraw Hill
7. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
8. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

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Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1		
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

INTERNATIONAL MARKETING

	THEORY	MARKS: 100
SEMESTER: III	**CREDITS: 3**	**Total Hours 45**

Course Objective: To offer knowledge and expertise in the marketing business at global level and to provide exposure on marketing practices of business firms.

UNIT- I
The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing

UNIT- II
Developing Global Marketing strategies – Global marketing management –Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets

UNIT- III
International product policy – Product positioning in foreign market – Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing –Pricing for international markets.

UNIT- IV
International promotional policy – International advertising – Developing International advertising strategy – International sales force and Their management – Other forms of promotion for global markets

UNIT- V
Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing.

Book References
1. Raju M S and Dominique, Xardel, Marketing Management – International Perspectives, Vijay Nicole Imprints
2. Dana – Nicoleta, Laseu, 'International Marketing', Biztantra 2003
3. Vasudeva R K, 'International Marketing' Excel books, 2004
4. Srinivasan R, 'International Marketing' Prentice Hall India
5. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall
6. Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications, 2004
7. Vern Terpstra, Ravi sarathy, 'International Marketing', Harcourt college publishers, 2001
8. Rathor, Jani Rathor, 'International Marketing', Himalaya publishing House
9. Sherlekar S A, V.S. Sherlekar, 'Global Marketing Management', Himalaya publishing House

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Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

EXTRA- DISCIPLINARY ELECTIVE- IV
OPERATIONS RESEARCH

	THEORY / PROBLEM	MARKS: 100
SEMESTER: III	**CREDITS: 3**	**Total Hours 45**

Course Objective: To impart knowledge on the various techniques of operations research

Unit I:
Introduction to Operations Research – Meaning – Definition – Characteristic features – Scope – Steps – Techniques – Application – Limitations.

Unit II:
Linear Programming Problem (LPP) – Meaning – Assumptions – Applications – Formulating LPP – Advantages – Limitations – Formulating LP Model (Simple Problems only) – Obtaining Optimal Solution for Linear Programming Problem (LPP) – Graphical Method – Problems – Simplex Method for ≤ type and for slack and variable case – Maximisation function (Simple Problems only)

Unit III:
Transportation Problems (Initial Basic Feasible Solution) – Assumptions – Degenerate solution – North-west Corner method – Least Cost method – Vogel's approximation method – Testing Optimality - Assignment problems – features – Transportation Vs Assignment problem - Hungarian method (Simple Problems only)

Unit IV:
Network analysis – Network diagram and critical path problems without crashing - PERT and CPM – Differences.

Unit V:
Game theory – Meaning – Types of games – Basic assumptions – Finding value of game for Pure Strategy – Mixed Strategy – Saddle point – Pay-off matrix – value of game (Simple Problems only)
Proportion of theory and problems: 20 : 80

Books Reference:
1. Agarwal N P and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers, New Delhi, 2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
3. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
4. Gupta P K and Gupta S P, Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
5. Kapoor V K, Operations Research Techniques for Management, Sultan Chand and Sons,2012, New Delhi

Web Reference:
http://www.learnaboutor.co.uk/
http://www.theorysociety.com/
http://www.orcomplete.com/
http://www.orsi.in/

Question paper pattern

Section	Question Component	Numbers	Marks	Total
Section A	**Theory and Problems** Answer any 10 out of 12 questions	1 – 12	2	**20**
Section B	**Theory and Problems** Answer any 5 out of 8 questions	13–20	8	**40**
Section C	**Theory and Problems** Answer any 2 out of 4 questions	21– 24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	3
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	
	Unit – 5	1	
Section B	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1