

**MANONMANIAM SUNDARANAR UNIVERSITY****TIRUNELVELI****PG - COURSES - DD&CE****Course Structure for M.Com****(Choice Based Credit System)**

(With effect from the Academic Year 2021 – 2022 onwards)

Sem	Sub. No.	Subject status	Subject Title	Contact Hrs./ Week	Credits
I	1	Core-1	Accounting for Management	6	4
	2	Core-2	Statistics	6	4
	3	Core-3	Management Concepts and Organisational Behaviour	6	4
	4	Core-4	Insurance and Risk Management	6	4
	5	Core-5	International Business	6	4
				<b>30</b>	<b>20</b>
II	6	Core-6	Advanced Financial Management	6	4
	7	Core-7	Quantitative Techniques	6	4
	8	Core-8	Corporate Legal Framework	4	4
	9	Core-9	Enterprise Resource Planning	5	4
	10	Core-10	Corporate Social Responsibility	5	4
	11	Elective-1	From list	4	3
				<b>30</b>	<b>23</b>
III	12	Core-11	Advanced Corporate Accounting	6	4
	13	Core-12	Taxation and Tax Planning	6	4
	14	Core-13	Computerized Accounting with Tally	5	4
	15	Core-14	Human Resource Management	5	4
	16	Core-15	Business Research Methods	4	4
	17	Elective-2	From list	4	3
				<b>30</b>	<b>23</b>
IV	18	Core-16	Applied Costing	6	4
	19	Core-17	Indirect Taxation	6	4
	20	Core-18	E-Commerce	5	4
	21	Core-19	Financial Markets and Institutions	5	4
	22	Core-20	Project	8	8
				<b>30</b>	<b>24</b>
			Total	<b>120</b>	<b>90</b>

**Electives for II Semester**

1. Credit Management
2. Business Analytics
3. Customer Relationship Management

**Electives for III Semester**

1. Consumer Rights and Education
2. Financial Derivatives
3. Management Information System

**For the Project, flexible credits are b/w 5 – 8 & Hours per week are b/w 10 - 16.**

Total number of credits $\geq 90$	: 90
Total number of Core Courses	: 20 ( 19 T + 1 Prj. )
Total number of Elective Courses	: 2
Total hours	: 120

### **Total Credits**

First Semester	: 20 credits
Second Semester	: 23 credits
Third Semester	: 23 credits
Fourth Semester	: 24 credits
Total number of Credits	: 90
Total number of papers/courses	: 22

Internal Assessment: Internal Assessment is for 25 marks.

Internal Assessment shall be done in the following manner:

i)	The average of the best two scores of the students from three tests of an hour duration shall be averaged	-- 15 marks
ii)	Assignment	-- 4 marks
iii)	Seminars	-- 6 marks
		-----
		25 marks
		=====

### **Passing Minimum:**

- There is a pass minimum of 50 for external and overall components :
- For all problems involving papers 60% for problem and 40% for theory questions shall be asked.
- (For GST and Customs Procedure: Theory 80% and Problem 20%)

### **Industrial Visit:**

Industrial visits are compulsory for students of commerce. On duty leave shall be sanctioned to the staff accompanying the students.

### **Eligibility for admission:**

A Candidate who has passed the B.Com, or B.A. (Corporate Secretaryship), or B.B.A., (Bank Management), or B.A. (Co-op), or B.A. (Indus. Org.) or B.Com.(C.A) degree is eligible for admission in to M.Com.

**Accounting for Management**

L	T	P	C
6	0	0	4

**Objectives**

1. To acquaint the students with the applicability of financial statements for decision making
2. To develop the skills for preparation, analysis and interpretation of financial statements
3. To enable the students to take decisions using management accounting tools
4. To teach the mechanics of preparation of cash flow and funds flow statements
5. To understand standard costing and variance analysis

**UNIT I Introduction :** Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

**UNITII Analysis of financial statements:** Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis

**UNIT III Funds flow statement and Cash flow statement:** Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

**UNIT IV Standard Costing and Variance analysis:** Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis –Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

**UNIT V Budget and Budgetary control:** Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

**Note: Question paper shall consist of 40% Theory and 60% Problems**

**Learning Outcome**

After the completion of the course, the students must be able to:

1. Have a good understanding of the applicability of financial statements for decision making
2. Gain knowledge of preparation, analysis and interpretation of financial statements
3. Describe the usage of management accounting tools
4. Prepare cash flow and funds flow statements
5. Gain mastery over the preparation of variance analysis

**References :**

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
8. Reddy, T.S. &Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College

## STATISTICS

L	T	P	C
6	0	0	4

### Objectives:

1. To enable the students to learn about probability distribution and its application to business.
2. To know about hypothesis and testing of hypothesis
3. To teach non parametric test in detail
4. To know the statistical decision theory
5. To enable the students to know about statistical quality control

**Unit I Probability Distribution:** Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

**Unit II Statistical Inference:** Test of Hypotheses: – Standard error and sampling Distribution - procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

**Unit III Non Parametric Tests:** Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test.

**Unit IV Statistical Decision Theory:** Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

**Unit V Statistical Quality Control:** Control charts for variables and attributes-Acceptance sampling

### Learning Outcome:

After the completion of the course, the students must be able to:

1. Gain knowledge about probability distribution and its application to business
2. Get an understanding about hypothesis and its testing
3. Gain knowledge of non-parametric tests
4. Learn about statistical decision theory
5. Gain an understanding of statistical quality control.

### References:

1. Statistical methods - S.P.Gupta
2. Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
4. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.
5. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)

## MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

### Objectives

1. To enable the students to learn the basic concepts of Management
2. To make the student acquaint on the theories of Motivation
3. To teach Group Dynamics
4. To know the Organisational factors in power distribution
5. To enable the students to know about organisational culture

**UNIT-I:** Management meaning –functions of management-principles- Concept and nature of organizational behaviour-OB and experiments-Human behaviour approach- OB models- Personality: Concept-personality theories –determinants of personality-personality and behaviour- organizational applications of personality-perception: concept-perceptual process –perceptual selectivity-interpersonal perception –managerial applications of Perception.

**UNIT-II** Learning: concept-nature –components of learning process –factors affecting learning – reinforcement –concept –nature-Maslows need Hierarchy theory –Herzberg's motivation Theory – McGregor's theory X and Y –incentives important elements of a sound motivational system- Attitude: concept of attitude-attitudes and behaviour –factors in attitude formation.

**UNIT-III** Stress: concept –features causes of stress –effects of stress .Interpersonal behaviour – nature- levels of self-awareness –Group dynamics definition –concept of group –type of group – formal group –committee –reasons for use of committees measures for making committee effective – informal group –causes- working problems –group behaviour –group norms –group decision making process –brainstorming.

**UNIT-IV** Power –concept –importance –types –power distribution –Organisational factors in power distribution –concentration of power –tactics to gain power –authority :concept –authority Vs power –major qualities essential for leadership—styles.

**UNIT-V** Organisational change and development –organisational culture-international organisational behaviour –conflict –positive and negative aspects of conflict –workers participation in management –advantages and demerits.

### Learning Outcomes:

After the completion of the course, the students must be able to:

1. Gain knowledge about the concepts of Management
2. Get an understanding about the behavioural change based on Motivation
3. Gain knowledge of the Group Dynamics and conflict management
4. Learn about tactics to gain power
5. Gain an understanding of Organisational change and development

Text Book:

1. Organisational Behaviour –L.M.PRASAD, Sultan Chand and Sons

Reference books

- 1.Organisational Behaviour by Dr S.S.Khanka
- 2.Organisational Behaviour by Fred Luthans
3. Organizational Behaviour by Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Pearson

Ratin: 4.5 out of 5.

4. Organisational Behaviour: Text, Cases & Games by K . Aswathappa, Himalaya Publishing House

**INSURANCE AND RISK MANAGEMENT**

L	T	P	C
6	0	0	4

**Objectives**

1. To familiarize the student's competence in Insurance at an advanced level
2. To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.
3. To impart knowledge on the principles of life insurance and types of policies
4. To teach students on the nature and types of non-life insurance policies
5. To make the students understand on the various aspects of risk management

**Unit I Introduction to Insurance** – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

**Unit II Life Insurance Nature and Policy types:** Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

**Unit III Non-Life Insurance and Policy types:** Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

**Unit IV Insurance Market:** Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

**Unit V Insurance Customers and Risk Management:** Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

**Learning Outcome**

After the completion of the course, the students must be able to:

1. Gain competence on Insurance at an advanced level
2. Describe the basic Insurance, rules, policy, Risk in the workplace, etc
3. Gain knowledge on the principles of life insurance and types of policies
4. Understand the nature and types of non-life insurance policies
5. Familiarize on the various aspects of risk management

**References :**

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. NaliniP.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), [Insurance Theory and Practice](#), Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.



## INTERNATIONAL BUSINESS

L	T	P	C
6	0	0	4

### Objectives

1. To teach the basics of international business
2. To acquaint students on the international trading environment
3. To gain an understanding on the multinational enterprises
4. To learn the various aspects of international financial management
5. To enable the students to gain an understanding on the recent developments in international business

**UNIT I Introduction:** International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

**UNIT II International Trading Environment:** International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

**UNIT III Multinational Enterprises:** Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

**UNIT IV International Financial Management:** International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

**UNIT V Recent developments in International Business:** Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

### Learning Outcome :

After the completion of the course, the students must be able to:

1. Gain knowledge on the basics of international business
2. Get an acquaintance on the international trading environment
3. Understand the multinational enterprises
4. Get the description of various aspects of international financial management
5. Gain an understanding on the recent developments in international business

### References :

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

**ADVANCED FINANCIAL MANAGEMENT**

L	T	P	C
6	0	0	4

**Objectives**

1. To understand the theoretical framework of financial management in business corporations
2. To make an in depth analysis of various sources of financing and financial planning
3. To impart knowledge of managing assets of the company
4. To acquaint the students with types of leverages
5. To enable the students to understand the capital structure and dividend theories

**UNIT I Foundations of finance:** Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India( Theory)

**UNIT II Sources of finance & financial planning:** Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types- Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios( Theory)

**UNIT III Management of assets:** Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis( Theory)

**UNIT IV Leverages and Dividend Decision:** Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

**UNIT V Investment Decisions:** Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting( Theory & Problems)

**Note: Question paper shall consist of 40% Theory and 60 % Problems**

**Learning Outcome :**

After the completion of the course, the students must be able to:

1. Gain an understanding of the theoretical framework of financial management in business corporations
2. Understand various sources of financing and financial planning
3. Describe management of assets of the company
4. Understand leverages
5. Gain an understanding of the capital structure and dividend theories

**References :**

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi

## QUANTITATIVE TECHNIQUES

L	T	P	C
6	0	0	4

### Objectives:

1. To acquaint the students with the use of quantitative models in decision making
2. To enable the students to learn about formulation of Transportation problem
3. To know about assignment problems
4. To teach the project management and queuing models.
5. To know the evaluation of replacement analysis and simulation.

### UNIT I INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

### UNIT II TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced ProblemsMinimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

### UNIT III ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment ProblemsMinimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

### UNIT IV PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent )-Queuing ModelsIntroduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population)

### UNIT V REPLACEMENT ANALYSISAND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly -Monte-Carlo method of simulation.

**Learning Outcome:**

After the completion of the course, the students must be able to:

1. Gain knowledge about formulation of transportation problem
2. Get an outstanding about assignment problems
3. Know about project management and queuing models
4. Gain an understanding about the replacement analysis and simulation

**References :**

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

**CORPORATE LEGAL FRAMEWORK**

L	T	P	C
4	0	0	4

**Objectives:**

1. To help the students to learn about payment of wages , bonus , industrial disputes and sale of goods act
2. To know about provisions of companies act 2013.
3. To teach about Foreign Exchange Management Regulation Act 1999
4. To know the about Environmental Regulation Act
5. To create the knowledge of Legal perspective and its practice to improve the business.

**UNIT I**

Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

**UNIT II**

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

**UNIT III**

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

**UNIT IV**

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

**UNIT V**

Consumer Protection Act 2019– Consumer rights, Procedures for Consumer grievances redressal, Types of consumer RedressalMachinaries and Forums – Competition Act 2002 – Cyber crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

**Learning Outcome :**

After the completion of the course, the students must be able to:

1. Gain knowledge about payment of wages , bonus , industrial disputes and sale of goods act
2. Know about provisions of companies act 2013.
3. Understanding about Foreign Exchange Management Regulation Act 1999
4. Gain knowledge of Environmental Regulation Act
5. Gain the knowledge of Legal perspective and its practice to improve the business.

**REFERENCES**

1. P.P.S. Gogna, Mercantile Law, S.Chand & Co. Ltd., India, Fourth Edition, 2008.
2. Dr. Vinod, K. Singhanian, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balachandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A. Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

**ENTERPRISE RESOURCE PLANNING (ERP)**

L	T	P	C
5	0	0	4

**Objectives**

1. To know the evaluation of ERP, systems, technology and the background of ERP
2. To teach the various aspects of business processes
3. To enable the students to learn about BPR
4. To teach the ERP system implementation
5. To know about SCM and CRM

**UNIT I Definition of enterprise** - enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re-engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.

**UNIT II Business processes** - ERP software changes - Designing ERP systems - choosing standard models - artefacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.

**UNIT III Introduction to BPR** - definition and principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - business process integration.

**UNIT IV Choosing an ERP system implementing** - big bang vs phased-identification of modules - developing guiding principles and detailed project plan - legacy system analysis - as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development

**UNIT V Introduction to SCM & CRM** - Meaning - Need - Origin - Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions. Post implementation issues and development SCM and CRM.

**Note : Question paper shall consist of only Theory**

**Learning Outcome**

After the completion of the course, the students must be able to:

1. Know the evaluation of ERP, systems, technology and the background of ERP
2. Appreciate the various aspects of business processes
3. Gain knowledge about BPR
4. Get an understanding about the ERP system implementation
5. Know about SCM and CRM

**References :**

1. Alexix Leon (2012), Enterprise Resource Planning, 2nd Edition, McGraw Hill.
2. Daniel E. O’Leary, (2000), Enterprise Resource Planning Systems, Life Cycle, Electronic commerce, University of Southern California.
3. Davenport Thomas H, (1993), Process Innovation, reengineering work through information technology, Harvard Business School Press, Boston
4. Jylldyche, (2014), ERM Hand Book, Pearson Publishers.



5. Monk (2011), Enterprise Resource Planning, Thomson.
6. Micheql Hammer and Champy James, (2012), Reengineering the corporation, A manifesto for business revolution, Harper Business NY
7. Murthy (2010), ERP - Text and Case studies, Himalaya Publications.
8. Wisner (2000), Principles of SCM, Thomson Publishers.

## CORPORATE SOCIAL RESPONSIBILITY

L	T	P	C
5	0	0	4

### Objectives

1. To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context
2. To teach students the implementation of CSR policy under the Companies Act 2013
3. To gain knowledge on governance of CSR activities
4. To learn as to how to monitor CSR activities
5. To know about CSR standards and audit

**Unit I Concept and Meaning of Corporate Social Responsibility(CSR):** Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

**Unit II Implementation of CSR Policy under Sec. 135 of the Companies Act 2013:** CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135

**Unit III Governance of CSR Activities:** Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

**Unit IV Monitoring of CSR Activities:** CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

**Unit V CSR Audit and Standards:** CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

### Learning Outcome:

After the completion of the course, the students must be able to:

1. Have gained all essential and fundamental knowledge on the principles and practices of CSR in India
2. Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups
3. Appreciate governance of CSR activities
4. Have knowledge of monitoring CSR activities
5. Know about CSR standards and audit

**References :**

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA
2. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka
3. Nancy Lee and Philip Kotler (2011), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi
5. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London

**CREDITMANAGEMENT**

L	T	P	C
4	0	0	3

**Objectives:**

1. To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
2. To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
3. To inculcate advanced skills for handling credit management issues
4. To help know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. To understand about retail lending and its banking product

**Unit I Introduction and Overview of credit: Principles of Lending :** Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk- Model Credit Policy for individual and all types of organisation - **Types of Credit Facilities :** Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - **Credit Delivery :** Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

**Unit II Overview of credit policies and project appraisals:** The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis- Project / Term Loan Appraisal : Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

**Unit III Evaluating consumer loans & loan and advances against pledge:** Types of consumer loans- Credit analysis of consumer loans- Risk–return analysis of consumer loans- Customer profitability analysis and loan pricing- Fixed Vs floating rates - Hypothecation- Mortgage – Lien- Advances against goods- Document to title to goods – Life insurance policies – Stock exchange securities-Fixed deposit receipts – Book debts- Supply bills- Real Estates – Advance against collateral securities-Corporate Finance – Project Finance

**Unit IV Agricultural finance and retail lending:** Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Kissan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products

**Unit V Credit Monitoring and NPA Management:** Credit Monitoring, Supervision & Follow Up : Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - effect of NPA on profitability

**Learning Outcome :**

After the completion of the course, the students must be able to:

1. Understand the basic concepts principles of lending
2. Gain knowledge in making credit plan through suitable financial statement analysis.
3. Understand the risk-returns analysis of providing loans to the consumers.
4. Know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.

**References :**

1. Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi
2. Taxmann Publications (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
3. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
4. Publications of IIB

**BUSINESSANALYTICS**

L	T	P	C
4	0	0	3

**Objectives**

1. To enable students to learn the basics of business data analytics platforms
2. To teach quantitative analysis including sampling etc
3. To learn advanced statistical techniques such as multivariate analysis etc
4. To gain an understanding of the nuances of data mining
5. To teach the techniques of regression analysis

**UNIT I Introduction to Data Analytics Platform** - Visualizing Data - Describing and Summarizing Data - Challenges of Conventional Systems - Intelligent Data Analysis - Analytic Methodologies or Techniques Used in Logical Analysis

**UNIT II Quantitative Analysis** - Sampling Methods and Estimation – Probability Distributions - Descriptive Statistics - Inferential Statistics - Hypothesis Testing, Explanatory and Predictive Models, and Fact-Based Management to Drive Decisions and Actions - Tools - Analysis vs Reporting.

**UNIT III One-Sample Tests** - Two Independent Samples Tests - K Related Samples Tests - Measures of Correlation and Association - Multivariate Nonparametric Test for Interdependence - Probability and Decision Making Under Uncertainty - Normal, Binomial, Poisson, and Exponential Distributions

**UNIT IV Data Mining** - Importing Data into Excel - SQL - Analysis of Variance and Experimental Design - Statistical Process Control - Statistical Reporting - Foundations, Methods, Interpretations in Excel – R – STATA – PSPP – EVIEWS – Machine Learning.

**UNIT V Regression Analysis** - Estimating Relationships - Linear versus Nonlinear Relationships - Statistical Inference - Time Series Forecasting - Introduction to Optimization and Simulation Modeling – Optimization and Simulation Model - Decision Support System

**Learning Outcome :**

After the completion of the course, the students must be able to:

1. Gain an understanding of the basics of business data analytics platforms
2. Gain knowledge of quantitative analysis including sampling etc
3. Learn advanced statistical techniques such as multivariate analysis etc
4. Describe the nuance of data mining
5. Gain knowledge of techniques of regression analysis

**References :**

1. Bowerman, B. (2016). Business Statistics in Practice: Using Data, Modeling, and Analytics. McGraw-Hill Higher Education
2. Christian Albright, Wayne L. Winston (2015). Business Analytics : Data Analysis and Decision Making 5th Edition, CENGAGE
3. Cliff, T. (2014). Exploratory Data Analysis in Business and Economics: An Introduction Using SPSS. Stata, and Excel: Springer, New York, New York, 215
4. Gert H. N. Laursen, Jesper Thorlund (2018). Business Analytics for Managers, 2ed: Taking Business Intelligence Beyond Reporting, Wiley

5. Kumar, U. D. (2017). Business Analytics the Science of Data-Driven Decision Making. Wiley
6. Ledolter, J. (2013). Data mining and business analytics with R. John Wiley & Sons
7. Jensen, C. (2017). Data Science for Business: Data Analytics Guide with Strategies and Techniques
8. Prasad R N and Seema Acharya (2016). Fundamentals of Business Analytics, 2ed,
9. WileyWilliams, S. (2016). Business intelligence strategy and Big Data analytics: a general management perspective. Morgan Kaufmann

**CUSTOMER RELATIONSHIP MANAGEMENT**

L	T	P	C
4	0	0	3

**Objectives**

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

**UNIT I Understanding customers:** Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

**UNIT II CRM structures:** Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

**UNIT III CRM Planning and Implementation:** Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

**UNIT IV Service quality:** Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

**UNIT V Trends in CRM:** CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

**Learning Outcome:**

After the completion of the course, the students must be able to:

1. Gain skill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gain knowledge on the need and importance of maintaining good customer relationship
4. Gain knowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality

**References :**

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Cathcart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective.



## ADVANCED CORPORATE ACCOUNTING

L	T	P	C
6	0	0	4

### Objectives:

1. To educate students on recent developments in corporate accounting
2. To teach the students on various requirements of corporate reporting.
3. To develop skill in preparation of accounts of companies.
4. To help the students to understand the techniques of restructuring and liquidating corporate entities.
5. To make the students to qualify to get employment in corporate companies

### Unit I Alteration of Share Capital& Amalgamation Absorption and Reconstruction;

Alteration of Share Capital - Procedure for Reducing Share capital. Amalgamation, absorption and External reconstruction - Methods of Computing purchase consideration-types of amalgamation. Internal reconstruction Vs External reconstruction – simple problems.

**Unit II Valuation of Goodwill& Liquidation of companies:** Valuation of Goodwill – Factors determining the value of Goodwill-Methods of valuation of Goodwill. Valuation of shares – Methods of valuation of shares – Liquidation of companies – Liquidators final statement of accounts – simple problems. (15L)

**Unit III Accounts of Banking Companies:** Accounts of Banking companies - Rebate on bills discount – Assets classification and provisions – preparation of various schedules and final accounts – Simple problems. (15L)

**Unit IV Accounts of Insurance companies:** Accounts of Insurance companies : Life Insurance and General Insurance – Preparation of various schedules and final accounts. Simple problems. (20L)

**Unit V Double Accounting & Accounts of Holding Companies:** Double Accounting – Accounts of Electric supply companies (including railways and public utilities). Replacement of assets – preparation of final accounts.Accounts of Holding companies : steps involved in preparation of consolidated balance sheet - legal provisions – simple problems. (20L)

### Learning Outcome:

1. On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts
2. The students shall have a comprehensive understanding on the advanced issues in accounting.
3. The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
4. The students shall get an exposure on the accounts of electricity companies

**References :**

1. Advanced Accountancy ,S.P.Jain and K.L.Narang.
2. Advanced Accounts,M.C.Shukla, T.S.Grewal, S.C.Gupta
3. Advanced Corporate accounts – by M.A.Arulanandam, K.S.Raman
4. Advanced Accountancy, R.L.Gupra, M.Radhaswamy

## TAXATION AND TAX PLANNING

### Objectives

1. To familiarize the student's competency in Taxation and Tax Planning
2. To focus on increasing proficiency in the different heads of income
3. To impart knowledge on the Computation of Taxable income
4. To enlighten the students on various deductions of Income Tax
5. To make the students familiar with Capital gains

**Unit – I : Introduction to Income Tax:** Income Tax – History of Income tax in India - Basic Concepts - Definitions – Agricultural income – Scope of Total Income - Residential status and Incidence of Income Tax – Capital and Revenue – Incomes which are exempted from Tax. Tax Planning – meaning – Tax Planning and Tax evasion - Tax saving. **(20L)**

**Unit –II: Heads of Income:** Heads of Income – Salary Income - Basis of Charge - Computation of Gross Salary Income – Deductions from Salary income – Problems on computation of Salary Income – Tax Planning aspects in assessment of Salary Income. **(20L)**

**Unit – III: Income from House Property:** Income from House property – Basis of Charge - Computations of House Property Income – Deductions form House Property Income - Assessment of income of co-owners of House property – Income from Foreign house property – Problems – Tax Planning aspects in assessment of House Property Income **(15L)**

**Unit – IV: Income from Business and Profession:** Income from Business and Profession – Definition - Basis of charge – computation of business or profession income – Deductions allowable – Depreciation allowance Disallowed deductions – Problems on computation of Business and Profession - Tax Planning aspects in assessment of Income from Business and Profession. **(15L)**

**Unit – V: Capital Gains and Income from Other Sources:** **Capital** gains – Basis of Charge - Definitions – Capital assets – Transfer – computation of income from Capital Gains – Exemptions allowable from the Capital Gains Income - Problems - Tax Planning aspects in assessment of Income from Capital gains. Income from Other Sources – Specific income chargeable – Other income chargeable – Important points relating to Income from Other Sources – Deductions allowable – Problems- Tax planning in relation to Income from Other Sources. **(20L)**

**(Total :90L)**

### Learning Outcome :

After the completion of the course, the students must be able to:

1. Thorough with the concepts of Taxation
2. Prepare accounts under different heads of income
3. Prepare taxable statements
4. File Income Tax returns
5. Gain knowledge of tax deductions

### **Reference books**

1. Dr.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, Sahitya Publication, Agra, Latest Edition
2. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, KalyaniPublishers, Latest Edition
3. Singhania Vinod K., Direct Taxes Law and Practice, Taxman Publications, New Delhi, Latest Edition
4. Pagare Dinkar, Income Tax Law and Practice, Latest Edition

**COMPUTERIZED ACCOUNTING WITH TALLY**

L	T	P	C
5	0	0	4

**Objectives**

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. To learn interest calculation

**Unit I Interface and Company Management:** Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

**Unit II Default Vouchers:** Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

**Unit III Purchase Order Processing:** Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

**Unit IV Goods and Services Tax (GST):** Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

**Unit V Interest Calculations (Auto Mode):** Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

**NOTE: 100% practical**

**Learning Outcomes :**

After the completion of the course, the students must be able to:

6. Prepare the accounts with accounting software
7. Prepare the vouchers and insert into the system
8. File GST returns and prepare GST reports
9. Prepare the financial reports
10. Gain knowledge of interest calculation

**References :**

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
5. Tally Software Package Manual

**Internal :50 Marks ( Theory -25;Practical-25)**

**a)Theory:(25 Marks)**

Internal mark for theory part shall be awarded as below:

- |  |             |
|--|-------------|
| (i)The <b>average</b> of the best two scores of the student from three tests of an hour duration shall be averaged | -- 15 marks |
| ii) <b>Assignment</b>  | --5 marks   |
| iii) <b>Seminars</b>   | -- 5 marks  |

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25 marks

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**b) Practical :( 25Marks)**

Internal mark for Practical part shall be awarded as below:

Record Note	= 5 Marks
Program / Procedure writing	5 x 2 = 10 Marks
Debugging	2.5 x 2 = 5
Marks Result	2.5 x 2 = 5 Marks

=====

Total 25 Marks

**External: 50 Marks (Practical only)**

- a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.
- b) Practical mark shall be awarded as below:

Record Note	= 10 Marks
Program / Procedure writing	10 x 2 = 20 Marks
Debugging	5 x 2 = 10 Marks
Result	5 x 2 = 10 Marks

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Total 50 Marks

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- b) Practical examination should be conducted by both internal and external examiners
- c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Batch I	Set	A	B	C
Batch II	Set	D	E	F
Batch III	Set	B	D	E
Batch IV	Set	A	C	F

**List of Practical**

1. Accounting ledgers and vouchers creation
2. Inventory ledgers and vouchers creation
3. Preparation of budget and vouchers
4. Purchase orders, sales order and salary payment
5. Preparation of final accounts with GST
6. Interest calculation

## HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	0	0	4

### Objectives

1. To help students to know the basics present trend in Human Resource Management
2. To furnish the various job related aspects
3. To teach various aspects of Human development related issues
4. To evaluate the quality aspects of human resources
5. To help students learn the safety aspects of Human Resource.

**UNIT I Introduction to HRM:** Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – Emerging challenges of human resource management – Role of HR managers.

**UNIT II Acquisition of Human Resources:** Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

**UNIT III Recruitment and Training:** Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

**UNIT IV Performance appraisal and compensation management:** Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion –Human Resource Accounting - Human Resource Audit.

**UNIT V Maintenance of employees and emerging horizons of HRM:** Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement -Green HRM –e-HRM-impact of HRM practice in an organization performance – contemporary issues in HRM – quality circle – Labour and International Organization -Reports of the National Labour commissions.

### Learning Outcome :

After the completion of the course, the students must be able to:

1. Know the basics present trend in Human Resource Management
2. Help furnish the various job related aspects
3. Know various aspects of Human development related issues
4. Evaluate the quality aspects of human resources
5. Gain an understanding about the safety aspects of Human Resource.

**References:**

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
4. Michael, Human Resource Management, Himalaya Publishing House
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House
6. Pardishi, Human Resource Management, Himalaya Publishing House
7. Prasad L M, Human Resource Management, Sultan Chand & Sons
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons



## BUSINESSRESEARCH METHODS

### Objectives

L	T	P	C
4	0	0	4

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
4. To help adopt appropriate statistical tools for drawing Inference
5. To teach students as to write a Research Report

**Unit I Introduction to Research:** Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

**Unit II Problem Formulation:** Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

**Unit III Data Collection:** Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

**Unit IV Data analysis and Interpretation using SPSS:** Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

**Unit V Report Writing:** Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report – Plagiarism – Ethics in Social Science Research.

### Learning outcome:

At the end of this course, students should be able to:

1. Understand the Concepts Relating to Business Research, Types and Process.
2. Identify the Research Problem and Draw the Design.
3. Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
4. Adopt Appropriate Statistical Tools for the Inferences.
5. Write a Research Report.

### References :

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers

4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
5. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
6. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
7. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
8. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003

## CONSUMER RIGHTS AND EDUCATION

L	T	P	C
4	0	0	3

### Objectives

1. To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2. To give an understanding of the provisions of the Consumer Protection Act
3. To know the methods of creating awareness and education
4. To familiarize students on various aspects of consumer related Legislations and Organizations
5. To make the students aware about the rights and responsibilities of consumers

**Unit I Consumer Movement in India-** Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

**Unit II Right of Consumers-** Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Vendor- Enforcement of Consumer rights through Public Interest Litigation

**Unit III Consumer Protection Act 2019-** Main Provisions –Redressal forums –District Level –State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

**Unit IV Consumer related Legislations and Organizations:** Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils -Remedy and Redressal of Grievances

**Unit V Consumer awareness and Education in India:** Lack of awareness- Lack of access to information- Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

### Learning Outcomes:

At the end of this course, the Students will be able to:

1. Understand the various terms related to Consumers
2. Know the Consumers rights and duties and how to enforce their rights
3. gain knowledge of the provisions and procedures under Consumer Protection Act
4. familiar with Consumer related Legislations and Organisations
5. know the methods of creating awareness and education

### References :

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. Balakrishna Eradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
5. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency

## FINANCIALDERIVATIVES

L	T	P	C
4	0	0	3

### Objectives

1. To make the students understand about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures
3. To teach about hedging and the development position of derivatives in India
4. To gain an understanding about the financial derivatives market in India
5. To enable the students to know about stock futures

**Unit I Introduction to derivatives** –Definition of Financial derivatives- Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market:Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism – Forward Prices Vs Future Prices.

**Unit IIOptions and Swaps** – Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

**Unit IIIFutures** – Financial Futures Contracts – Types of Financial Futures Contract –Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

**Unit IVHedging and Stock Index Futures** – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

**Unit VFinancial Derivatives Market in India** – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India – Foreign Exchange Management

### Learning Outcomes :

After the completion of the course, the students must be able to:

1. Gain an understanding of the concept of Derivatives and its types
2. Get acquainted about Options and Futures
3. Describe about hedging and the development position of derivatives in India
4. Gain mastery over the financial derivatives market in India
5. Understand about stock futures

**References :**

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
3. Chance, Don M (2001), Derivatives and Risk Management Basics, Cen gage Learning, Delhi
4. Stulz M. Rene, (2009), Risk Management and Derivatives, Cen gage Learning, Delhi

**MANAGEMENT INFORMATION SYSTEM**

(Elective Course)

L	T	P	C
4	0	0	3

**Objectives**

1. To offer in-depth knowledge on information systems in business and their management
2. To teach the objectives and components of data base management systems
3. To know the approaches involved in developing MIS
4. To enable students to know transaction processing and Support system
5. To gain knowledge on functional Information systems

**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

**Learning Outcome :**

After the completion of the course, the students must be able to:

1. Gain in-depth knowledge on information systems in business and their management
2. Learn the objectives and components of data base management systems
3. Know the approaches involved in developing MIS
4. Know transaction processing and Support system
5. Gain knowledge on functional Information systems

**References :**

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), 'Management Information Systems', McGraw Hill
3. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
5. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill
6. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
7. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
8. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan chand& Sons
9. Sadagopan S (2012), 'Management Information System', Prentice Hall
10. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

**APPLIEDCOSTING**

L	T	P	C
6	0	0	4

**Objectives**

1. To familiarise the students with the various cost concepts, and elements of cost
2. To enable the students to prepare cost sheets
3. To apply different methods and techniques of cost control
4. To gain knowledge of different methods of payment of wages and incentives
5. To acquaint the students in the application of Marginal costing for Business decision making.

**UNIT I Introduction:** Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

**UNITII Labour Costing:** Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

**UNIT III Process Costing:** Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

**UNIT IV Marginal Costing :** Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

**UNIT V Cost Management:** Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

**Note: Question paper shall consist of 40% Theory and 60% Problems**

**Learning Outcomes:**

After the completion of the course, the students must be able to:

1. Gain familiarity with the various cost concepts, and elements of cost
2. Prepare cost sheets
3. Apply different methods and techniques of cost control
4. Gain knowledge of different methods of payment of wages and incentives
5. Get acquaintance with the application of Marginal costing for Business decision making

**References :**

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Jain S.P &Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai



## INDIRECT TAXATION

### Objectives:

L	T	P	C
6	0	0	4

1. To provide a basic knowledge about GST.
2. To expose the students with the latest development in GST.
3. To train the students to calculate GST
4. To assist in indirect tax planning
5. To develop an understanding on customs law

### Unit I Introduction to Indirect taxes

Meaning - Features- Types-Merits- Demerits- Major reforms in indirect taxation in India- Direct Tax Vs. Indirect Tax. (10L)

### Unit II Goods & Service Tax Goods and Service Tax Act 2016

Introduction - Meaning- Definition- objectives/features-- Application - Administration of GST- VAT and indirect taxes Vs. GST-Advantages and Disadvantages (15L)

### Unit III Types of GST

Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India- Types of GST- Central GST- State GST- Integrated GST- Union Territory GST (15L)

### Unit IV Goods & Service Tax Registration Procedure

Tax invoice-GST rates for Goods and Services - Payment of Tax-input Tax Credit (ICT) - Returns - types - Due date - Penalty - GST on e-commerce - Simple problems on Goods and Services Tax. (15L)

### Unit V Customs Procedure

Definitions - Circumstances of levying duty - Circumstances under which no Duty will be levied - Types of Duties- Exemption from Customs Duty- Valuation of Imported Goods Valuation of Export Goods - Import Procedure - Warehousing - Export Procedure - Duty Drawback- Simple problems on computation of customs value and duty. (20L)

**(Theory 80% and Problem 20%)**

### Learning Outcome:

1. Students will get an understanding on indirect taxation system in India.
2. Students will get working knowledge on GST.
3. Students will be able to compute GST.
4. Students will prepare and submit returns for GST.
5. Students will gain knowledge about customs procedure

### References :

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016
4. Customs Tariff of India - R.K. Jain 5. Provisions of GST Act 2016. 6. GST Law & Procedure, Anandaday Misra, Taxman

**E-COMMERCE**

L	T	P	C
5	0	0	4

**Objectives:**

1. To buildup basic knowledge on electronic business.
2. To educate students on online marketing.
3. To make e commerce and internet marketing familiar with students.
4. To make the students to devise marketing strategies for concerns engaged in ecommerce.
5. To understand the current status of e-business

**Unit I: Introduction to E- Commerce;**

Introduction to E-Commerce: Meaning, Significance and scope of E-commerce – Traditional Commerce and E-commerce – Advantages and disadvantages of E-commerce - Technical and Non-technical limitations of E-commerce. Online shopping sites in India. (10L)

**Unit II: Application of E- Commerce:**

Basic in E-commerce – Introduction to E - commerce Modules – B2B Modules, Advantages and disadvantages of B2B – B2C Modules – C2C – Electronic Retailing and malls. The process of electronic shopping, Electronic Catalogs, interactive advertising, and marketing – Benefits and limitations of internet advertising – Impact of Ecommerce on business opportunities in E- commerce. (15L)

**Unit III: Inter, Intra and Extranets:**

Internet, Intranets and Extranets -Introduction to Internet – Components of Internet – Business use of the Internet – Categories of Internet – Intranet – Advantages and disadvantage of Intranet & Extranet -Relationship between Internet, Intranet and Extranet – Difference between Internet and Extranet- Mobile E-Commerce Technology (M-Commerce). (15L)

**Unit IV: Electronic Data Interchange:**

Introduction to electronic data interchange [EDI] - definition, benefits of EDI, limitations of EDI, EDI transaction and EDI Application- SMTP, POP and FTP Protocols- Network Layers and TCP/IP Protocols (20L)

**Unit V: E-Commerce Supporting Functions:**

E-commerce Supporting Functions: Purchase and sale procedure- Supply Chain Management [SCM], Value chains in e-commerce, Value chain management – Electronic Payment system- authentication of payment, mode of payment. Electronic credit and debit cards, smart cards, and electronic cash -Risks in EPS – digital signature, Encryption, electronic certificate, Firewall, secure electronic transaction (SET) – Security issues in E-Commerce- protocols-SSL-SHTTP-Computer Crimes-Security in Ecommerce – Cryptography (15L)

**Learning Outcome:**

1. Students shall understand the fundamental principles of e-business and e-commerce.
2. The learners shall understand the impact of information and communication technologies on business.
3. Students shall understand the tools and services used by virtual e-commerce sites

**References :**

1. E-Commerce and its Applications, U.S. Pandey, Rahul Srinivastava, Saurabh Shukla, S. Chand & Company Ltd
2. E-commerce, C.S.V. Murthy, Himalaya Publishing House
3. E-commerce, David Whiteley, McGraw Hill
4. E-commerce, P. Joseph, PHI Publication
5. E-commerce, The cutting edge of business, K. Bajaj and Nog TMH.
6. Information Technology in business, J.A. Senn, Prentice Hall

**FINANCIAL MARKETS AND INSTITUTIONS**

L	T	P	C
5	0	0	4

**Objectives**

1. To introduce the basic concepts of financial markets
2. To impart knowledge on the working of commercial paper market, including bill market
3. To teach the students on the evolution of capital market
4. To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. To teach students on the working of various credit rating agencies such as CRISIL, etc

**Unit I Introduction: Financial markets** - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - **Call money market:** meaning - features - benefits - Indian call money market - call money rates - **Commercial paper market:** meaning - features - Satellite Dealers (SDs)

**Unit II Commercial paper market:** meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - **Certificate of Deposit (CD) market:** meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - **Gilt-edged securities market:** meaning - features - Repos, government bonds - importance of gilt-edged market

**Unit III Capital Market:** meaning –characteristics – evolution and growth – new financial instruments – major issues – **Capital market instruments** – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond

**Unit IV Financial service institutions – Clearing Corporation of India Limited** – settlement of risks – risk management system – benefits – **CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – **DFHIL** – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

**Unit V Financial Institutions** – meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions – **National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working

**Learning Outcomes:**

After the completion of the course, the students must be able to:

1. Understand the basic concepts of financial markets
2. Gain knowledge on the working of commercial paper market, including bill market
3. Describe the evolution of capital market
4. Understand the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. Know the working of various credit rating agencies such as CRISIL, etc

**References :**

1. MEIR KOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi
2. Bhole L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
3. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), 'Tata McGraw Hill Publishing Company, New Delhi
5. ROSE, PETER S., AND FRASER, DONALD R, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York
6. KINSELLA, RAY, (2009), 'New Issues in Financial Services, Powell's Books, London
7. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi

**Guidelines for Project work**

1. Every P.G Student is required to prepare a project report -subject related –based on the fieldwork and studying the current trends under the guidance of a project guide.
2. The project work should be done individually by the candidate in consultation with project guide.
3. The project report should be in English.
4. The project report shall be about 60 pages (Minimum).
5. The project work should be of such a nature that it could prove useful or be relevant to Business/Management.
6. Project observations, suggestions and conclusions shall form an inevitable part of the project.
7. Marks for the project report will be 100, divided as 50 for Report Writing and 50 for viva voce.
8. Evaluation for viva voce shall be jointly done by external and internal examiners.
9. Project report should be signed by the teacher guide and Head of the Department